

**Report 19-3  
March 2019**

# **State of Wisconsin FY 2017-18 Single Audit**

STATE OF WISCONSIN



Legislative Audit Bureau ■



# **State of Wisconsin FY 2017-18 Single Audit**

## **Joint Legislative Audit Committee Members**

Senate Members:

Robert Cowles, Co-chairperson  
Chris Kapenga  
Alberta Darling  
Janet Bewley  
Tim Carpenter

Assembly Members:

Samantha Kerkman, Co-chairperson  
John Macco  
John Nygren  
Melissa Sargent  
Katrina Shankland

**State Auditor**  
Joe Chrisman

**Special Assistant to  
the State Auditor**  
Anne Sappenfield

**Financial Audit  
Directors**  
Kendra Eppler  
Sherry Haakenson  
Erin Scharlau  
Carolyn Stittleburg

**Assistant  
Financial Audit  
Director**  
Lisa Kasel

**IT Audit Manager**  
Colin Shogren

**Publications  
Designer and Editor**  
Susan Skowronski

**Office Administrator**  
Allyssa Costello

**Bureau Assistant**  
Choua Khang

The Legislative Audit Bureau supports the Legislature in its oversight of Wisconsin government and its promotion of efficient and effective state operations by providing nonpartisan, independent, accurate, and timely audits and evaluations of public finances and the management of public programs. Bureau reports typically contain reviews of financial transactions, analyses of agency performance or public policy issues, conclusions regarding the causes of problems found, and recommendations for improvement.

Reports are submitted to the Joint Legislative Audit Committee and made available to other committees of the Legislature and to the public. The Audit Committee may arrange public hearings on the issues identified in a report and may introduce legislation in response to the audit recommendations. However, the findings, conclusions, and recommendations in the report are those of the Legislative Audit Bureau.

The Bureau accepts confidential tips about fraud, waste, and mismanagement in any Wisconsin state agency or program through its hotline at 1-877-FRAUD-17.

For more information, visit [www.legis.wisconsin.gov/lab](http://www.legis.wisconsin.gov/lab).

**Team Leaders**

Emily Albrecht  
Shellee Bauknecht  
Bridget Cull  
Aaron Erdmann  
Bruce Flinn  
Jenny Frank  
Brian Geib  
Nathan Heimler  
Rachael Inman  
Jennifer Multerer  
Heather Murray  
Katie Natzke  
Kimberly Olson  
Emily Pape  
BreeAnn Schlenske  
Dominic Schuh  
Matthew Terpstra  
Joseph Westby  
Stephanie Yost

**Auditors**

Jeffrey Beckett  
Laura Brauer  
Kimberly Cantwell  
Martha Czerniakowski  
Tom Fornander  
Rita Klawitter  
Michael Kuen  
Tenzin Kunsang  
Nick Lardinois  
David Lisk  
Erin Ludmer  
Jan McAllister  
Max Muzatko  
Thi Nguyen  
Matt Owensby  
Lauren Pawlowski  
Cristina Peterson  
Matt Rossi  
Keri Routhieaux  
Nathaniel Staley  
Phillip Stapel  
Maria Toniolo  
Elizabeth Wilson  
Brandon Woller  
Fei Xiong  
Chloe Zhang



Contact the Bureau at 22 East Mifflin Street, Suite 500, Madison, Wisconsin 53703;  
[AskLAB@legis.wisconsin.gov](mailto:AskLAB@legis.wisconsin.gov); or (608) 266-2818.

# CONTENTS

---

<b>Letter of Transmittal</b>	<b>1</b>
<b>Introduction</b>	<b>3</b>
<b>Auditor's Report</b>	<b>7</b>
<b>Auditor's Reports on Federal Programs</b>	<b>13</b>
<b>Department of Administration</b>	<b>19</b>
<b>Department of Children and Families</b>	<b>25</b>
<b>Department of Health Services</b>	<b>35</b>
<b>Department of Public Instruction</b>	<b>53</b>
<b>University of Wisconsin System</b>	<b>57</b>
<b>Wisconsin Technical College System</b>	<b>63</b>
<b>Other Agencies</b>	<b>67</b>
<b>State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2018</b>	<b>69</b>

## **AUDITEE SECTION**

---

95

### **State of Wisconsin Summary Schedule of Prior Audit Findings**

---

97

### **State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2018**

---

131

### **Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards**

---

193

### **Corrective Action Plans**

---

203



# STATE OF WISCONSIN | Legislative Audit Bureau

22 East Mifflin St., Suite 500 ■ Madison, WI 53703 ■ (608) 266-2818 ■ Hotline: 1-877-FRAUD-17 ■ [www.legis.wisconsin.gov/lab](http://www.legis.wisconsin.gov/lab)

Joe Chrisman  
State Auditor

March 28, 2019

Senator Robert Cowles and  
Representative Samantha Kerkman, Co-chairpersons  
Joint Legislative Audit Committee  
State Capitol  
Madison, Wisconsin 53702

Dear Senator Cowles and Representative Kerkman:

We have completed our annual financial and compliance audit of the State of Wisconsin. This audit satisfies state agencies' audit requirements under the federal Single Audit Act of 1984, as amended, and of the federal Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The audit also assists us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats.

Our report contains the auditor's reports on internal control over financial reporting and on compliance with program requirements, and our audit opinion on the State of Wisconsin's Schedule of Expenditures of Federal Awards. In fiscal year (FY) 2017-18, state agencies administered \$11.9 billion in federal financial assistance. We qualified our opinion on compliance related to cash management requirements for two federal programs.

We tested internal controls and compliance with laws and regulations for 16 federal programs that were selected for review using risk-based assessment criteria established by the federal government and specified in Uniform Guidance. Although state agencies generally complied with federal requirements, we made 14 recommendations to improve administration of federal programs.

State agencies reported taking steps to address prior audit concerns from the FY 2016-17 single audit (report 18-5). However, we report new and continuing internal control deficiencies and areas of federal noncompliance. The federal government will work with state agencies to resolve the new and continuing concerns we identified.

We appreciate the courtesy and cooperation extended to us by state agency staff during our audit. Agency responses to individual findings are included within the agency chapters. As required by Uniform Guidance, agency corrective action plans to address these findings are included separately in the auditee section of this report.

Respectfully submitted,

A handwritten signature in cursive script that reads "Joe Chrisman".

Joe Chrisman  
State Auditor

JC/CS/ss





---

# Introduction

---

Wisconsin state agencies administered \$11.9 billion in federal financial assistance during fiscal year (FY) 2017-18 including \$10.7 billion in cash assistance, \$917.0 million in noncash assistance, and \$196.9 million in outstanding loan balances. As a condition of receiving federal funds, state agencies must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and of the federal Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). We performed this audit for FY 2017-18 at the request of state agencies that administered federal financial assistance and to assist us in fulfilling our audit responsibilities under s. 13.94, Wis. Stats. We focused our audit on the internal controls over 16 selected federal programs and tested compliance with laws and regulations related to these programs.

In performing this audit, we are required by federal rules to:

- render an opinion on the State’s basic financial statements;
- issue a report on the State’s internal control and compliance related to financial reporting; and
- issue a report on the State’s compliance with requirements applicable to each major program, on its internal control over compliance, and on its Schedule of Expenditures of Federal Awards.

Our opinion on the State’s FY 2017-18 financial statements was included in the State’s Comprehensive Annual Financial Report (CAFR), which was issued by the Wisconsin Department of Administration (DOA) in December 2018 and is available

on DOA's website. The other required auditor's reports, along with the agencies' responses to our findings and their corrective action plans, are included in this single audit report. This single audit report, along with other required information, has been submitted to the federal government as required by Uniform Guidance.

As shown in Table 1, 10 programs accounted for 83.7 percent of the \$11.9 billion in federal financial assistance state agencies administered during FY 2017-18.

Table 1

**State of Wisconsin Expenditures of Federal Funds<sup>1</sup>**  
FY 2017-18

Federal Program	Primary Recipient	Expenditures	Percentage of Total
Medicaid Cluster	DHS	\$ 5,203,696,757	43.9%
Student Financial Assistance Cluster	UW System	1,029,804,326	8.7
Supplemental Nutrition Assistance Program (SNAP) Cluster	DHS	914,204,116	7.7
Highway Planning and Construction Cluster	DOT	791,615,858	6.7
Research and Development Cluster	UW System	585,054,220	4.9
Unemployment Insurance <sup>2</sup>	DWD	475,155,856	4.0
Child Nutrition Cluster	DPI	258,436,062	2.2
Children's Health Insurance Program (CHIP)	DHS	242,130,562	2.0
Temporary Assistance for Needy Families (TANF) Cluster	DCF	218,463,952	1.8
Title I Grants to Local Educational Agencies	DPI	207,018,161	1.7
Subtotal		9,925,579,870	83.7
Other Federal Programs		1,929,433,393	16.3
<b>Total</b>		<b>\$11,855,013,263</b>	<b>100.0%</b>

<sup>1</sup> Includes cash assistance; noncash assistance, such as food commodities; and outstanding loan balances.

<sup>2</sup> In accordance with federal requirements, consists of insurance benefits paid from employer contributions and direct federal funding.

The Department of Health Services (DHS) is responsible for the Medicaid Cluster, which is the largest federal program administered by the State. In addition, DHS disbursed more than \$914.0 million in federal funds and benefits under the Supplemental Nutrition Assistance Program (SNAP) Cluster for Wisconsin's FoodShare program and \$242.1 million under the Children's Health Insurance Program (CHIP).

The University of Wisconsin (UW) System administered federal student financial assistance totaling \$1.0 billion under the Student Financial Assistance Cluster,

which was the second-largest federal program administered by the State during FY 2017-18. UW System also disbursed \$585.1 million under a variety of research and development grants.

The Department of Transportation (DOT) is responsible for administering the Highway Planning and Construction Cluster, which was the fourth-largest federal program administered by the State during FY 2017-18.

Other state agencies administered other large federal programs, including:

- the Department of Workforce Development (DWD), which expended funds under the Unemployment Insurance (UI) program;
- the Department of Public Instruction (DPI), which provided funds to local schools and other entities under the Child Nutrition Cluster and the Title I Grants to Local Educational Agencies program; and
- the Department of Children and Families (DCF), which expended funds under the Temporary Assistance for Needy Families (TANF) Cluster.

Uniform Guidance establishes the process for selecting the grant programs to be audited. Uniform Guidance categorizes federal programs as “type A” (large programs) and “type B” (smaller programs). For the State, type A programs had expenditures of \$30.0 million or more in federal funds. The type A and B programs selected for audit were those determined to be subject to a higher risk of noncompliance based on the risk factors established by Uniform Guidance.

The audit of FY 2017-18 focused on the twelve type A programs and four type B programs listed in Section I of the Schedule of Findings and Questioned Costs. These programs were administered by seven state agencies, including UW System, and accounted for 73.0 percent of the \$11.9 billion in federal financial assistance administered by state agencies. Table 2 shows the amount of federal financial assistance administered by each state agency.

We also followed up on the status of corrective actions to address prior-year findings reported in our FY 2016-17 single audit report (report 18-5). Our FY 2017-18 single audit report includes those findings that are required to be reported under Uniform Guidance, including findings related to the audit of the State’s financial statements. In addition, we noted certain additional internal control or compliance matters that we conveyed to agency management in separate communications.

Table 2

**Summary Schedule of Expenditures of Federal Awards  
by Wisconsin State Agency for the Year Ended June 30, 2018**

State Agency	Individual Programs and Other Clusters	Research and Development Cluster	Student Financial Assistance Cluster	Total
Department of Health Services	\$ 6,730,837,574	\$ –	\$ –	\$ 6,730,837,574
University of Wisconsin System	97,142,099	585,054,220	1,029,804,326	1,712,000,645
Department of Transportation	863,809,022	–	–	863,809,022
Department of Public Instruction	828,799,855	–	–	828,799,855
Department of Workforce Development	618,905,119	–	–	618,905,119
Department of Children and Families	592,715,850	–	–	592,715,850
Department of Administration	150,926,215	–	–	150,926,215
Department of Natural Resources	134,642,011	–	–	134,642,011
Department of Military Affairs	67,175,627	–	–	67,175,627
Department of Veterans Affairs	49,919,709	–	–	49,919,709
Department of Justice	41,235,670	–	–	41,235,670
Wisconsin Technical College System	27,734,578	–	–	27,734,578
Department of Agriculture, Trade and Consumer Protection	14,612,852	–	–	14,612,852
Public Service Commission	14,180,221	–	–	14,180,221
Elections Commission	2,434,757	–	–	2,434,757
Board for People with Developmental Disabilities	1,470,200	–	–	1,470,200
Wisconsin Historical Society	1,106,313	–	–	1,106,313
Department of Tourism	834,128	–	–	834,128
Child Abuse and Neglect Prevention Board	662,992	–	–	662,992
Department of Corrections	513,478	–	–	513,478
Department of Safety and Professional Services	386,984	–	–	386,984
State Public Defender Board	55,971	–	–	55,971
Office of the Commissioner of Insurance	53,492	–	–	53,492
<b>Total State of Wisconsin</b>	<b>\$10,240,154,717</b>	<b>\$585,054,220</b>	<b>\$1,029,804,326</b>	<b>\$11,855,013,263</b>

■ ■ ■ ■

---

# **Auditor's Report**

---





# STATE OF WISCONSIN | Legislative Audit Bureau

22 East Mifflin St., Suite 500 ■ Madison, WI 53703 ■ (608) 266-2818 ■ Hotline: 1-877-FRAUD-17 ■ [www.legis.wisconsin.gov/lab](http://www.legis.wisconsin.gov/lab)

Joe Chrisman  
State Auditor

## Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters

Honorable Members of the Legislature

The Honorable Scott Walker, Governor

We have audited the financial statements and the related notes of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin, which collectively comprise the State's basic financial statements, as of and for the year ended June 30, 2018, and have issued our report thereon dated December 20, 2018.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States. The basic financial statements and related auditor's opinions have been included in the State of Wisconsin's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018.

Our report includes a reference to other auditors who audited the financial statements of the Environmental Improvement Fund, the University of Wisconsin (UW) System Fund, the College Savings Program Trust Fund, the Wisconsin Housing and Economic Development Authority, the UW Hospitals and Clinics Authority, and the UW Foundation, as described in our report on the State of Wisconsin's basic financial statements. The financial statements of the Environmental Improvement Fund, the UW System Fund, the College Savings Program Trust Fund, the Wisconsin Housing and Economic Development Authority, and the UW Hospitals and Clinics Authority were audited in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors. Although the financial statements of the UW Foundation were audited in accordance with auditing standards generally accepted in the United States of America, they were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the UW Foundation.

### Internal Control over Financial Reporting

Management of the State of Wisconsin is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit of the financial statements, we considered the State's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the

effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

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

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

We consider the deficiencies in internal control, described in Section II of the Schedule of Findings and Questioned Costs as Findings 2018-008 and 2018-009, when combined, to be a material weakness. We consider the deficiencies in internal control, described in Section II of the Schedule of Findings and Questions Costs as Findings 2018-001 through 2018-007, and Finding 2018-010 to be significant deficiencies. Because the Department of Employee Trust Fund's (ETF's) financial activity is also reported separately from the State's CAFR, Finding 2018-006 was also included in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters for ETF's financial statements (report 18-10).

### **Compliance and Other Matters**

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

### **Responses to Findings**

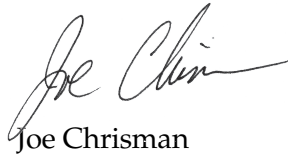
Agency-specific responses to the findings identified in our audit are described in Section II of the Schedule of Findings and Questioned Costs. Agency-specific corrective action plans for the findings identified in our audit are included in the Corrective Action Plans chapter. The responses and corrective action plans were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.



## Purpose of This Report

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

LEGISLATIVE AUDIT BUREAU



Joe Chrisman  
State Auditor

December 20, 2018



---

# **Auditor's Reports on Federal Programs**





# STATE OF WISCONSIN | Legislative Audit Bureau

22 East Mifflin St., Suite 500 ■ Madison, WI 53703 ■ (608) 266-2818 ■ Hotline: 1-877-FRAUD-17 ■ [www.legis.wisconsin.gov/lab](http://www.legis.wisconsin.gov/lab)

Joe Chrisman  
State Auditor

Honorable Members of the Legislature

The Honorable Tony Evers, Governor

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

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

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the federal Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018. The State of Wisconsin's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, the University of Wisconsin Hospitals and Clinics Authority, and the Wisconsin Court System. These entities expended \$307.8 million in federal awards that are not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the year ended June 30, 2018. As discussed in Note 1D, our federal compliance audit, as described under the Auditor's Responsibility section of this report, did not include the operations of these entities.

#### **Management's Responsibility**

Management of each Wisconsin state agency is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the State of Wisconsin's major federal programs based on our audit of the types of compliance requirements referred to in the first paragraph. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States; and the audit requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements that could have a direct and material effect on a major federal

program. An audit includes examining, on a test basis, evidence about the State of Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for each major federal program. However, our audit does not provide a legal determination on the State of Wisconsin's compliance.

**Basis for Qualified Opinion on Certain Major Federal Programs**

As described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs, the State of Wisconsin did not comply with requirements regarding the following:

Finding Number	CFDA Number	Major Federal Program	Type of Compliance Requirement
2018-101	84.287	Twenty-First Century Community Learning Centers	Cash Management
2018-101	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Cash Management

Compliance with such requirements is necessary, in our opinion, for the State of Wisconsin to materially comply with the requirements applicable to these programs.

**Qualified Opinion on Certain Major Federal Programs**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on the Twenty-First Century Community Learning Centers (CFDA #84.287) and Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (CFDA #84.367) federal programs, for the year ended June 30, 2018.

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

In our opinion, the State of Wisconsin complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs, for the year ended June 30, 2018.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2018-100, 2018-200 through 2018-203, 2018-300 through 2018-305, 2018-400, and 2018-900. Our opinion on each major federal program is not modified with respect to these matters.

Wisconsin state agencies' responses, including corrective action plans, to the noncompliance findings identified in our audit are in the accompanying agency report narratives and the Corrective Action Plans chapter. The responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

### Report on Internal Control over Compliance

Management of the State of Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to in the first paragraph. In planning and performing our audit, we considered the State of Wisconsin's internal control over compliance with the types of compliance requirements that could have a direct and material effect on a major federal program. This consideration was solely to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance. This consideration was not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Wisconsin's internal control over compliance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below we 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 deficiency in internal control over compliance described in the accompanying agency report narrative and in Section III of the Schedule of Findings and Questioned Costs as Finding 2018-101 to be a material weakness.

*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 agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as Findings 2018-100, 2018-200 through 2018-203, 2018-300, 2018-302, 2018-304, 2018-305, 2018-400, 2018-700, and 2018-900, to be significant deficiencies.

Wisconsin state agencies' responses, including corrective action plans, to the internal control over compliance findings identified in our audit are in the accompanying agency report narratives and the Corrective Action Plans chapter. The responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for the State of Wisconsin as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the State of Wisconsin's basic financial statements. We have issued our report thereon dated December 20, 2018, which contains unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 20, 2018. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, 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 basic financial statements as a whole.

LEGISLATIVE AUDIT BUREAU



Joe Chrisman  
State Auditor

March 27, 2019



---

# Department of Administration

---

The Wisconsin Department of Administration (DOA) provides support services to other state agencies, manages certain housing and economic development activities, and performs other functions prescribed by law. DOA is also responsible for providing the Governor with fiscal management information and the policy alternatives required for preparing Wisconsin's biennial budget. In FY 2017-18, DOA administered \$150.9 million in federal financial assistance.

We tested DOA's internal controls for federal cash management processes performed by DOA and tested compliance with requirements of the Cash Management Improvement Act (CMIA) of 1990, as specified in 31 CFR Part 205. We identified concerns with the timing of draws of federal funds (Finding 2018-100 and Finding 2018-101).

In addition, we followed up on DOA's progress in addressing Findings 2017-100 through 2017-104 of our FY 2016-17 audit (report 18-5). DOA implemented corrective actions to address these findings. The Summary Schedule of Prior Audit Findings on page 97, which is prepared by management, describes the status of each finding as of the end of our audit period.

## **Finding 2018-100 and Finding 2018-101: Timing of Draws of Federal Funds**

### *Criteria:*

The CMIA of 1990, as amended, requires that the State enter into an agreement with the U.S. Department of the Treasury for certain federal programs to ensure that neither the State nor the federal government earns interest income at the expense of the other. This agreement is referred to as the Treasury-State Agreement (TSA). For other federal programs, CMIA regulations in 31 CFR s. 205.33 require the State to

minimize the time between when the State draws down federal funds from the federal government and when the State disburses funds for federal program purposes. The regulations further specify that the timing and amount of the draws from the federal government are to be as close as administratively feasible to the State's actual cash outlay.

The State Controller's Office (SCO) in DOA is responsible for drawing funds from the federal government for most of the federal programs administered by Wisconsin state agencies through its central federal draw process. For each federal program for which it is responsible for drawing federal funds, SCO determines the timing and amount of the draws by using a report from the State's enterprise resource planning system, STAR, which includes the State's accounting system. This STAR report identifies the earliest date the federal funds should be drawn in addition to the amount that may be drawn, both of which are based on information derived from federal program transactions processed in STAR. These transactions include transactions that directly result in a payment as well as other non-payment transactions, such as those that allocate costs.

***Condition:***

A payment may be scheduled in STAR to be disbursed at a future date, rather than immediately after the date the transaction was approved in STAR. However, after a payment transaction is approved in STAR, the central federal draw process begins regardless of the scheduled disbursement date. For those payments scheduled in STAR to be disbursed at a future date, particularly those scheduled to be disbursed five days or more in the future, SCO's procedures did not minimize the time between when the State drew down federal funds from the federal government and when the State disbursed funds for federal program purposes. For example, one payment for the Social Security-Disability Insurance federal program (CFDA #96.001) was approved in STAR on February 28, 2018, with a scheduled disbursement date of March 9, 2018. The related federal funds were requested on March 1, 2018, and received on March 2, 2018, seven days prior to the disbursement date. As another example, one payment for the Twenty-First Century Community Learning Centers federal program (CFDA #84.287) was approved in STAR on August 2, 2017, with a scheduled disbursement date of August 14, 2017. The related federal funds were requested on August 3, 2017, and received on August 4, 2017, 10 days prior to the disbursement date.

In addition, SCO did not provide sufficient information to agencies to enable them to understand the implications of scheduling payments in STAR to be disbursed at a future date.

Although compensating controls were identified for major federal programs included in the FY 2017-18 TSA, these compensating controls were not applicable to major federal programs not included in the TSA.

***Questioned Costs:***

None.

***Context:***

During FY 2017-18, SCO drew down federal funds of approximately \$7.4 billion for federal programs administered by state agencies, including grants from the U.S.

departments of Education and Health and Human Services. We reviewed a selection of draws of federal funds and a selection of expenditure transactions for each major federal program for which SCO was responsible for drawing federal funds. For each selected item, we compared the date the federal funds were drawn and received from the federal government to the State's payment disbursement date. An assessment of all payment transactions was not completed due to the complexities of both compiling and analyzing the necessary data. Of the \$7.4 billion of federal funds SCO drew down during FY 2017-18, federal programs included in the TSA accounted for approximately \$6.5 billion and federal programs not included in the TSA accounted for approximately \$0.9 billion.

*Effect:*

When five days or more elapse between the date a payment transaction was approved and the date the payment was disbursed, it indicates the draw of federal funds was initiated before it was appropriate and, therefore, the State did not minimize the time between drawing and disbursing funds for federal program purposes. For the selected payment transactions we reviewed, certain payment disbursements were scheduled five or more days in the future. We found SCO consistently drew federal funds before these payments were disbursed for federal program purposes.

We found instances in which agencies scheduled payment disbursements to occur five or more days after the dates payment transactions were approved for major federal programs. For example, the Wisconsin Department of Public Instruction indicated that it regularly scheduled payment disbursements for aids payments 11 days in the future. These payments represented more than 90 percent of the payment transactions associated with two major federal programs. In addition, we determined that 22 of the 182 payments (12.1 percent) made by the Wisconsin Department of Health Services during FY 2017-18 for the Social Security-Disability Insurance program were scheduled to be disbursed five or more days after the payment transactions were approved. For example, one payment for \$117,862 was approved in STAR on January 19, 2018, and was disbursed 12 days later on January 31, 2018.

*Cause:*

SCO indicated that its central federal draw process was initially designed based on its understanding of STAR processing and reporting capabilities at the time of implementation in FY 2015-16. STAR is a complex system, and the processing that creates the STAR report used by SCO is several steps removed from the entry of a payment transaction, increasing the difficulty of including payment transactions in that report based on the scheduled disbursement date.

Although agencies are permitted to schedule payments in STAR to be disbursed at a future date, SCO's communication of the central federal draw process to agencies, which is in the Wisconsin Accounting Manual Section 10, Sub-section 01, does not include the level of detail that would be needed for agencies to understand how doing so may affect the State's compliance with federal regulations. Therefore, agencies for which SCO draws the federal funds may not have known of the need to implement compensating controls to address this risk.

**Recommendation**

---

We recommend the Wisconsin Department of Administration:

- promptly notify relevant agency staff about how scheduling payments to be disbursed in the future may affect the State’s compliance with federal regulations; and
- take additional steps to minimize the time between when the State draws down federal funds from the federal government and when the State disburses funds for federal program purposes, particularly for payments scheduled to be disbursed at a future date.

**Finding 2018-100: Timing of Draws of Federal Funds**

This finding represents a significant deficiency in internal controls for the following federal programs:

**Career and Technical Education—Basic Grants to States** (CFDA #84.048)

<u>Award Numbers</u>	<u>Award Years</u>
V048A150049–15B	7/1/2015–9/30/2016
V048A160049–16A	7/1/2016–9/30/2017
V048A170049–17A	7/1/2017–9/30/2018

**Questioned Costs:** None

**Substance Abuse and Mental Health Services Projects of Regional and National Significance** (CFDA #93.243)

<u>Award Numbers</u>	<u>Award Years</u>
5H79TI026150-02	2016-2017
5H79TI026150-03	2017-2018
5H79SM061916-03	2016-2017
5H79SM061916-04	2017-2018
6H79SM061916-04	2017-2018
1H79SP022112-01	2016-2017
5H79SP022112-02	2017-2018
6H79SP022112-02	2017-2018
5U79SP020781-02	2016-2017
5U79SP020781-03	2017-2018
6U79SP020781-03	2017-2018
1U79SP022103-01	2016-2017
5U79SP022103-02	2017-2018
6U79SP022103-01	2017-2018
1H79SM061658-01	2014-2018
5H79SM062433-02	2016-2018
1H79TI080193-01	2017-2018
5H79SM061883-02	2015-2016
5H79SM061883-03	2016-2017
5H79SM061883-04	2017-2019
6H79SM061883-04	2017-2019
5U79SM061531-04	2016-2018

**Questioned Costs:** None

**Social Security-Disability Insurance** (CFDA #96.001)

<u>Award Numbers</u>	<u>Award Years</u>
1504WIDI00	2015
1604WIDI00	2016
1704WIDI00	2017
1804WIDI00	2018

**Questioned Costs:** None

**Response from the Wisconsin Department of Administration:** The Department of Administration agrees with the recommendation.

**Finding 2018-101: Timing of Draws of Federal Funds**

This finding represents material noncompliance and a material weakness in internal controls for the following federal programs:

**Twenty-First Century Community Learning Centers** (CFDA #84.287)

<u>Award Numbers</u>	<u>Award Years</u>
S287C160050	2016-17
S287C170050	2017-18

**Questioned Costs:** None**Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)** (CFDA #84.367)

<u>Award Numbers</u>	<u>Award Years</u>
S367A150047	2015-16
S367A160047	2016-17
S367A170047	2017-18

**Questioned Costs:** None

**Response from the Wisconsin Department of Administration:** The Department of Administration agrees with the recommendation.



---

# Department of Children and Families

---

The Wisconsin Department of Children and Families (DCF) administers programs such as adoption assistance, foster care, and child support enforcement. It also administers the Wisconsin Shares child care subsidy program and Wisconsin's work-based public assistance program, Wisconsin Works (W-2). In FY 2017-18, DCF administered \$592.7 million in federal financial assistance.

We tested DCF's internal controls and compliance with grant requirements for three type A programs: Temporary Assistance for Needy Families (TANF) (CFDA #93.558), Child Support Enforcement (CSE) (CFDA #93.563), and Child Care and Development Fund (CCDF) Cluster (CFDA #93.575/93.596). Our audit findings are the following:

- Collection of Child Care Provider Overpayments (Finding 2018-200);
- Reconciliation of Child Care Payments (Finding 2018-201);
- Monitoring of Child Care Providers (Finding 2018-202); and
- Federal Award Monitoring for Child Support Enforcement (Finding 2018-203).

In addition, we followed up on DCF's progress in addressing Finding 2017-200 of our FY 2016-17 audit (report 18-5) as well as Findings 2015-013, 2015-014, 2015-018, 2015-019, and 2015-022 of our FY 2014-15 audit (report 16-5), which were included in the Summary Schedule of Prior Audit Findings in report 18-5.

DCF implemented corrective actions to address our concerns related to Findings 2015-013, 2015-014, 2015-018, 2015-019, and 2017-200, and to partially address the remaining finding (Finding 2015-022). It will be important for DCF to continue to work to resolve this finding. The Summary Schedule of Prior Audit Findings on page 97, which is prepared by management, describes the status of each finding as of the end of our audit period as well as ongoing steps to address findings that were not fully corrected.

### **Finding 2018-200: Collection of Child Care Provider Overpayments**

*Criteria:*

DCF receives funding from the U.S. Department of Health and Human Services' CCDF and uses this funding, in addition to State and other funding, to increase availability, affordability, and quality of Wisconsin's child care program services. DCF is required by 45 CFR s. 98.60 to recover child care payments that are the result of fraud from the party responsible for committing the fraud. In addition, DCF is responsible for the effective management and oversight of the child care program by ensuring that payments made under the program are reasonable and for necessary costs.

*Condition:*

DCF staff are responsible for performing investigations to assess whether overpayments have occurred due to either participant or provider errors or fraud. When DCF staff identify that an overpayment was made as a result of an error or fraud, an initial notice is sent to either the participant or provider informing them of the overpayment amount. DCF subsequently enters the overpayment into an administrative tracking system to initiate the collection process. The overpayments, when collected, are credited back to the child care program through a reduction of current year expenditures.

In January 2017, DCF implemented a new administrative system, which replaced a former system used to track payments to child care providers. At the time of our review in February 2019, DCF continued to collect overpayments from participants, and those provider overpayments that DCF continued to track from the former administrative system, but DCF had not begun the collection process for provider overpayments identified within the new administrative system. From January 2017 through June 2018, DCF identified \$259,308 in provider overpayments using the new administrative system, but it has not collected any portion of these amounts.

*Questioned Costs:*

Undetermined.

*Context:*

We interviewed staff at DCF to gain an understanding of DCF efforts to identify, detect, and recover fraudulent payments. DCF staff informed us that efforts to recover identified overpayments in the new administrative system were



not being completed. During FY 2017-18, DCF conducted 69 of approximately 221 provider investigations using the new administrative system.

*Effect:*

DCF did not fully comply with the federal fraud detection and repayment processes requirements because it did not take steps to recover the identified overpayments in a timely manner. Because DCF did not collect overpayments identified through its investigation efforts, it did not credit the child care program for the overpayments.

*Cause:*

Information on overpayments DCF identified for providers and recorded in the new administrative system was not automatically communicated to DCF staff responsible for collecting overpayments. Although DCF detected in fall 2017 that the information was not automatically being transmitted as anticipated, it did not complete system changes to address this issue nor did it implement alternative procedures due to other priorities.

**Recommendation**

---

*We recommend the Wisconsin Department of Children and Families take steps to correct the identified system issues or implement alternative procedures to ensure provider overpayments are collected in a timely manner.*

**Finding 2018-200: Collection of Child Care Provider Overpayments**

***Child Care and Development Fund Cluster*** (CFDA #93.575, 93.596)

<u>Award Numbers</u>	<u>Award Years</u>
G1602WICCDF	2016
G1702WICCDF	2017
G1802WICCDF	2018

**Questioned Costs:** Undetermined

**Response from the Wisconsin Department of Children and Families:**

The Department of Children and Families agrees with the recommendation.

---

**Finding 2018-201: Reconciliation of Child Care Payments**

*Criteria:*

DCF receives funding from the U.S. Department of Health and Human Services' CCDF, and uses this funding, in addition to State and other funding, to increase the availability, affordability, and quality of Wisconsin's child care program services. According to 42 USC 9857 and 9858, DCF may use these funds for child care subsidies; activities that improve the quality, availability, or access of child care

services; and on other activities the State deems appropriate to promote, educate, and improve child care services. DCF is responsible for the effective management and oversight of the child care program, including the implementation of effective controls, to ensure that payments made under the program are reasonable, necessary, and accurate.

*Condition:*

During FY 2017-18, DCF used a third-party provider to administer an electronic benefits transfer (EBT) system for child care subsidy benefits and certain direct payments to child care providers. The new EBT system was phased in during FY 2016-17 and was processing all payments by April 2017. In processing payments under the child care program, information from DCF's subsidy determination system is provided to the third-party provider detailing each participant's monthly child care subsidy amount(s) and the provider(s) that has been selected by the participant. The participant uses the EBT card to pay the provider for child care services. DCF relies on a summary report from the third-party provider to reimburse the third-party provider daily for payments processed through the EBT system. The third-party provider also provides detailed information of payments made to providers, and this information is interfaced to the subsidy determination system used to track participant subsidy information.

Although the third-party provider provides DCF an audit report identifying that it has an effective system of internal controls, the audit report also identifies complementary controls that DCF should implement to ensure the subsidy determination system is operating as intended and information or reports from the system are providing accurate data. To provide this assurance, DCF could reconcile the daily summary report with detailed payment information in the subsidy determination system. However, at the time of our fieldwork in February 2019, DCF had not performed such a reconciliation.

*Questioned Costs:*

None.

*Context:*

We interviewed DCF staff and reviewed supporting documentation of the payment processing procedures for the child care subsidy benefits and other payments processed through the EBT system. We also assessed the current reconciliation activities that DCF has conducted since it began relying on the third-party provider to administer child care benefit payments. We requested information from DCF to compare detailed payment totals for FY 2017-18 from DCF's system to the amounts paid by DCF to the third-party provider. We were unable to fully reconcile the payments based on the available data. Of approximately \$255.6 million in payments DCF made to the third-party provider for benefits administered for the child care program, there was a difference of approximately \$45,000 identified with detail from DCF's subsidy determination system.

**Effect:**

Because DCF did not reconcile the payments made to the third-party provider with the detailed payment information, DCF cannot be assured that all payments were allowable costs of the program.

**Cause:**

DCF has attempted to reconcile the payment totals from the summary report to the detailed payments reported within the subsidy determination system noting that the variances identified are at an acceptable level. However, DCF also acknowledged that further work is needed to fully reconcile third-party provider payments between the daily summary reports and the detailed payment information. DCF continues to work with the third-party provider to develop reports that can be used to fully reconcile daily summary reports and to provide additional assurances that the summary report agrees with the detailed payment information.

 **Recommendation**

*We recommend the Wisconsin Department of Children and Families take steps to fully reconcile third-party provider payments with the daily summary reports and the detailed payment information in the subsidy determination system.*

**Finding 2018-201: Reconciliation of Child Care Payments****Child Care and Development Fund Cluster** (CFDA #93.575, 93.596)

<u>Award Numbers</u>	<u>Award Years</u>
G1602WICCDF	2016
G1702WICCDF	2017
G1802WICCDF	2018

**Questioned Costs:** None

**Response from the Wisconsin Department of Children and Families:**

The Department of Children and Families agrees with the recommendation.

**Finding 2018-202: Monitoring of Child Care Providers****Criteria:**

DCF receives funding from the U.S. Department of Health and Human Services' CCDF, and uses this and other funding to increase the availability, affordability, and quality of Wisconsin's child care program services. As required by 45 CFR s. 98.41, DCF must verify that child care providers comply with all applicable health and safety requirements. These child care providers include licensed family and group facilities; licensed day camps; and schools that provide child care (child care providers). These requirements address 10 specific areas, and

child care provider employees must be trained in each area. In addition, 45 CFR s. 98.42 requires DCF to monitor child care provider compliance with these health and safety requirements annually.

*Condition:*

Staff in DCF's Bureau of Early Care Regulation are responsible for completing annual monitoring of each child care provider and performing monitoring visits to ensure compliance with licensing rules. As a part of this annual monitoring, DCF is responsible for ensuring the required health and safety requirements are also being met. DCF has established annual monitoring plans for child care provider facilities that receive child care program payments. DCF uses monitoring checklists that detail the health and safety requirements for different types of child care providers, including family and group facilities. The health and safety requirements include a variety of items that effect the health and safety of the children in care, such as whether the facility has unobstructed exits and whether it provides training to employees on emergency procedures. The number of health and safety requirements vary by provider type. For example, there are 64 requirements for family facilities and 67 requirements for group facilities.

Through our review of the checklists completed by staff during the monitoring visits of 25 child care providers, we found DCF did not monitor for at least one health and safety requirement for 19 of the providers. Insufficient monitoring occurred for 10 providers DCF reviewed in 2017 and 9 providers it reviewed in 2018. The number of requirements that were not monitored varied. For example, of the 8 family facilities reviewed for our audit, DCF monitored all health and safety requirements for 3 facilities, but did not monitor more than 10 of the 64 requirements for 3 other facilities.

*Questioned Costs:*

None.

*Context:*

We interviewed DCF's staff to gain an understanding of DCF's process for completing and documenting monitoring visits for child care providers participating in the child care program. We reviewed federal requirements, DCF's administrative rules, and DCF's listing of health and safety requirements for each provider type. DCF was responsible for monitoring approximately 3,100 child care providers that received payments from the child care program. We reviewed the monitoring completed for 25 child care providers, including 13 providers DCF monitored during 2017 and 12 providers it monitored during 2018.

*Effect:*

DCF did not annually monitor the health and safety requirements as required. Because DCF did not monitor all health and safety requirements for each child care provider it reviewed, health and safety infractions could have been undetected, which could potentially endanger the children served by the child care providers.

**Cause:**

The federal government implemented regulations that required annual monitoring of health and safety requirements in November 2016. At that time, DCF's Bureau of Early Care Regulation updated its monitoring procedures to require an annual review of all health and safety requirements. Prior to this change, DCF required monitoring of health and safety requirements over a two-year period, consistent with how it assesses child care provider compliance with other licensing rules. Although DCF updated its procedures, it did not take additional steps to ensure staff responsible for monitoring child care providers followed the new requirements in monitoring child care provider health and safety requirements.

**☑ Recommendation**

*We recommend the Wisconsin Department of Children and Families take steps to ensure all applicable health and safety requirements are monitored annually for child care providers.*

**Finding 2018-202: Monitoring of Child Care Providers****Child Care and Development Fund Cluster** (CFDA #93.575, 93.596)

<u>Award Numbers</u>	<u>Award Years</u>
G1602WICCDF	2016
G1702WICCDF	2017
G1802WICCDF	2018

**Questioned Costs:** None

**Response from the Wisconsin Department of Children and Families:** The Department of Children and Families agrees with the recommendation.

**Finding 2018-203: Federal Award Monitoring for Child Support Enforcement****Criteria:**

DCF receives funding from the U.S. Department of Health and Human Services for the CSE program. DCF uses CSE program funds to enforce support obligations owed by non-custodial parents, locate absent parents, establish paternity, and obtain child and spousal support. The CSE program has no established federal award limit. The federal government reimburses DCF for all applicable program expenditures, up to the federal financial participation (FFP) rate of 66.0 percent, as established by 45 CFR s. 301.1.

DCF is responsible for the oversight of the CSE program. For example, 2 CFR s. 200.328 requires DCF to monitor federal award activities to ensure compliance with applicable requirements, and 2 CFR s. 200.309 requires DCF to

charge only allowable costs incurred during the period of performance of the award.

*Condition:*

Staff within DCF's Bureau of Finance are responsible for recording and monitoring the activity of federal awards administered by DCF. DCF staff record expenditures for the CSE program in STAR, which includes the State's accounting system, and perform reviews of financial transactions to ensure DCF complies with state and federal requirements.

During our FY 2017-18 audit, we found that DCF's internal controls were not sufficient to ensure it identified and corrected errors in recording CSE program expenditures to the appropriate funding source or the federal award in a timely manner. We identified two errors for the CSE program in STAR.

First, in February 2018, DCF staff recorded \$3.5 million in program expenditures to an incorrect federal grant award in STAR that resulted in allocating expenditures inappropriately to a prior-year grant award. After we identified this transaction, DCF transferred the expenditures to the correct federal award in February 2019.

Second, in January 2018, DCF staff recorded \$218,027 in expenditures in a manner that failed to correctly apply the 66.0 percent FFP rate and resulted in only state funds being used for these costs. After we identified this transaction, DCF corrected the transaction in STAR and requested an additional \$143,898 reimbursement from the federal government in February 2019.

*Questioned Costs:*

None.

*Context:*

During FY 2017-18, DCF processed approximately 450 non-payroll transactions for the CSE program in STAR. We selected and reviewed 101 transactions to determine whether DCF used the accounting code that pertained to the time period of the grant award, applied the correct FFP rate, and used the expenditure for an allowable activity. We identified concerns with 2 of the 101 transactions we reviewed.

*Effect:*

DCF errors in recording CSE program expenditures in STAR resulted in instances in which DCF did not request reimbursement from the federal government or identify and correct other errors in a timely manner.

*Cause:*

Although DCF had several processes in place to review the CSE program expenditures recorded in STAR, those processes were not sufficient to identify delays in receiving federal reimbursement and to ensure that all expenditures

were recorded to the appropriate federal award. DCF staff indicated that, prior to the implementation of STAR, DCF ensured that it applied the correct FFP rate to CSE program expenditures on a semiannual basis. Subsequent to the implementation of STAR, and due to staff turnover, DCF changed its processes and began allocating expenditures manually as they were processed and performing a review of activities after the federal-award period ended. This process may identify errors in amounts DCF has requested for federal reimbursement, such as the \$218,027 transaction we identified. However, because these transactions were not identified by DCF within one year, we concluded DCF’s current process does not ensure that errors are detected in a timely manner.

**☑ Recommendation**

---

*We recommend the Wisconsin Department of Children and Families improve its internal control of the Child Support Enforcement program, including by establishing a review process to detect instances of noncompliance with federal requirements in a timely manner.*

**Finding 2018-203: Federal Award Monitoring for Child Support Enforcement**

**Child Support Enforcement** (CFDA #93.563)

<u>Award Numbers</u>	<u>Award Years</u>
1704WICES	2017
1804WICES	2018

**Questioned Costs:** None

**Response from the Wisconsin Department of Children and Families:**  
 The Department of Children and Families agrees with the recommendation.

■ ■ ■ ■





---

## Department of Health Services

---

The Wisconsin Department of Health Services (DHS) provides services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and volunteer agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to people with disabilities, and medical care. In FY 2017-18, DHS administered \$6.7 billion in federal financial assistance.

We tested DHS's internal controls and compliance with grant requirements for three type A programs: Supplemental Nutrition Assistance Program (SNAP) Cluster (CFDA #10.551/10.561), Social Security-Disability Insurance (CFDA #96.001), and Medicaid Cluster (CFDA #93.775/93.777/93.778). We also tested DHS's internal controls and compliance with grant requirements for Substance Abuse and Mental Health Services Projects of Regional and National Significance (CFDA #93.243), which is a type B program. Our audit findings are the following:

- Computer Data Matches (Finding 2018-300);
- Medical Assistance Program Payments to Terminated Providers (Finding 2018-301);
- Subrecipient Monitoring for the Supplemental Nutrition Assistance Program (Finding 2018-302);
- Medical Assistance Program Payments for Ineligible Services to Inmates (Finding 2018-303);
- Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program (Finding 2018-304); and

- Medical Assistance Program Provider Overpayments (Finding 2018-305).

We also identified concerns with federal cash management processes, specifically the timing of draws of federal funds (Finding 2018-100) performed by DOA that affect grants administered by DHS. This finding is discussed in the DOA chapter, and DOA will be responsible for implementing corrective actions and resolving the finding with the federal government.

In addition, we followed up on DHS's progress in addressing Findings 2017-300 through 2017-302 of our FY 2016-17 audit (report 18-5) as well as Finding 2015-023 of our FY 2014-15 audit (report 16-5), which were included in the Summary Schedule of Prior Audit Findings in report 18-5. DHS implemented corrective actions to address our concerns related to Finding 2015-023 and to partially address the remaining findings (Findings 2017-300 through 2017-302). It will be important for DHS to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings on page 97, which is prepared by management, describes the status of each finding as of the end of our audit period, as well as ongoing steps to address findings that were not fully corrected.

### **Finding 2018-300: Computer Data Matches**

#### *Criteria:*

The U.S. Department of Health and Human Services provides funding to DHS for the Medical Assistance (MA) Program. Funding under this program is used to provide financial assistance to states for medical payments on behalf of adults, children, pregnant women, and the aged who meet income and resource requirements, and other categorically eligible groups. Local agency caseworkers perform eligibility determination functions, such as obtaining information from individuals applying for participation in the program and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system, which is used for determining eligibility for various income maintenance programs.

DHS is required under 42 CFR s. 435.948 to verify the reasonableness of wage and other information that is obtained from applicants and that is used in making eligibility determinations. DHS is allowed to determine which information from various computer databases is useful for verifying the reasonableness of the information in CARES. DHS completes data matches with the following:

- information from the U.S. Social Security Administration (SSA), including social security numbers and supplemental security income payments;
- unemployment compensation (UC) information maintained by the Department of Workforce Development's (DWD) Division of Unemployment Insurance;

- state wage information collected by the Division of Unemployment Insurance in DWD, which is Wisconsin's state wage information collection agency (SWICA).

As required by 42 CFR s. 435.952, DHS must promptly perform the data matches. Local agency caseworkers then follow up on data match discrepancies to ensure eligibility determinations are based on the most recent and reliable data. DHS policy generally requires that caseworkers resolve 80 percent of all data match discrepancies within 45 days of the data match date and document the actions taken to resolve each discrepancy. If it is determined that benefits were provided to ineligible individuals or excessive benefits were provided to eligible individuals, DHS must take steps to recover the overpayments and return the federal share to the federal government.

***Condition:***

We again determined that caseworkers did not resolve a sufficient percentage of SWICA data match discrepancies within 45 days. Using SWICA data match discrepancy and resolution data provided by DHS, we found that 70.8 percent of data match discrepancies were resolved within 45 days between April 2017 and March 2018, compared to 58.9 percent the prior year. We also observed that 5 of the 25 data match discrepancies we reviewed were not resolved within 45 days, including 3 that ultimately were referred for further investigation. On average, the 5 data match discrepancies we reviewed took 238 days beyond the required 45 days to resolve.

***Questioned Costs:***

Undetermined.

***Context:***

We found DHS completed required data matches with SSA, UC, and SWICA. In total, we reviewed 65 data match discrepancies that occurred between April 2017 and March 2018, including 25 SWICA data match discrepancies. We noted no issues with those involving the SSA and UC data matches. Furthermore, we found that the resolution rate for UC data match discrepancies we reviewed improved compared to the prior year, noting that caseworkers resolved 97.2 percent of the UC discrepancies within 45 days compared to 96.9 percent the prior year.

***Effect:***

Because caseworkers were not consistently following up in a timely manner on the SWICA-identified data match discrepancies, it is unknown whether the most accurate information available was used to make eligibility determinations. It is also possible that some individuals received services for which they were not eligible and for which DHS received federal reimbursement.

***Cause:***

SSA data matches are entirely automated within CARES, and UC data matches include some automation. Because SWICA data matches require manual action from caseworkers, these data matches may require more time to resolve than the SSA and

UC data matches. Despite DHS’s ongoing efforts to make additional system enhancements and provide education for caseworkers, DHS has not met its policy requirements of resolving 80 percent of data match discrepancies within 45 days. Additional improvement is needed to ensure caseworkers resolve and document data match discrepancies in a timely manner.

**Recommendation**

---

*We again recommend that the Wisconsin Department of Health Services take additional action to ensure caseworkers follow up in a timely manner on data match discrepancies between CARES and other databases and document the resolution.*

**Finding 2018-300: Computer Data Matches**

**Medical Assistance Program** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
1705WI5MAP	2017
1805WI5MAP	2018

**Questioned Costs:** Undetermined

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the recommendation.

---

**Finding 2018-301: Medical Assistance Program Payments to Terminated Providers**

*Criteria:*

The U.S. Department of Health and Human Services provides funding to DHS for the MA Program. Funding under this program is used to assist states in maintaining and expanding health care services to certain categories of low-income persons. Both the State and the federal government provide MA Program funding.

As required by 42 CFR ss. 431.107 and 447.10, DHS is to ensure each provider of medical services that participates in the MA Program and receives payment is licensed in accordance with federal, state, and local laws and regulations. Chapter DHS 105, Wis. Adm. Code, further requires all MA Program providers to be certified in order to provide medical services, and s. DHS 106.06 (4), Wis. Adm. Code, authorizes DHS to suspend or terminate the certification of health care providers under the MA Program. Providers that are suspended or terminated from the MA Program are ineligible to receive MA Program payments, except for medical services provided prior to the date of the suspension or termination, and DHS may recover payments made in error.

*Condition:*

DHS authorizes the MA Program fiscal agent to terminate providers because they are no longer certified; for example, for failure to renew a required license. The fiscal agent enters information on terminated providers into the Medicaid

Management Information System (MMIS), which verifies an MA Program provider's status when the provider's claim for payment is processed. The fiscal agent establishes the effective termination date as the date the termination event occurred. However, information on a termination event is rarely available to the fiscal agent prior to the event and, therefore, termination information is typically entered into MMIS subsequent to the date that the provider became ineligible to provide services under the MA Program. Therefore, the fiscal agent may pay claims that were processed between the effective termination date and the date the termination information was entered into MMIS.

During our FY 2017-18 audit, we identified 57 providers that appeared to have received payments for all or a portion of 6,991 MA Program claims that were for services they provided after their effective termination dates. Many of these claims were submitted for payment within a week of the providers' effective termination dates and, when the claims were processed, MMIS identified the providers as eligible based on the available information in the system. However, because claims were for services provided after their effective termination dates, the providers were ineligible to receive payment.

We reviewed 17 of the 6,991 claims in detail and found claim payments were made for services provided following a termination for 13 of the 17 claims. For example, DHS determined that one provider was no longer licensed on May 31, 2018, yet a \$397 claim for services provided on June 14, 2018, was paid on June 15, 2018. The termination information for this provider was entered into MMIS on July 2, 2018. These 13 claims resulted in a total of \$5,974 in improper payments, of which \$3,511 is estimated to be the federal share. In response to our review, in December 2018 DHS requested that the fiscal agent reprocess these 13 claims and begin to recoup the improper payments.

We found that \$5,206 of \$5,974 improper payments we identified related to three pharmacy providers. Because pharmacy providers typically submit their MA Program claims as soon as they dispense medications to MA recipients, a delay in recording effective termination dates in MMIS may increase the likelihood of improper payments to this provider type. We found that the three pharmacy providers had received similar payments for an additional 1,274 claims during FY 2017-18 totaling \$113,084, of which \$66,459 is estimated to be the federal share.

***Questioned Costs:***

We determined that a total of \$69,970 in improper MA Program payments was paid with federal funds during FY 2017-18. First, we questioned \$3,511 as the federal share for 13 claims that were determined to be ineligible because the date of service for the claims paid was subsequent to the effective termination date established for the provider. In addition, we questioned \$66,459 for the remaining 1,274 claims DHS paid during FY 2017-18 for three pharmacy providers because these claims were similar to the claims we reviewed in detail. We also question an undetermined amount for other claims for services provided after the provider's termination date for which DHS received federal funds.

*Context:*

As of June 30, 2018, DHS had more than 85,000 eligible providers within the MA Program. During FY 2017-18, the fiscal agent processed over 24.6 million claims in MMIS. To review if payments were made only to eligible providers, we obtained a listing of MA providers that were terminated during FY 2017-18 and the effective termination date for each provider. The fiscal agent terminated 7,551 providers during FY 2017-18. We compared the service dates of FY 2017-18 MA Program claims payments processed for these terminated providers with the providers' effective termination dates and identified 57 terminated providers that appeared to have received payments for services provided subsequent to their effective termination dates. For 17 of the 57 terminated MA Program providers, we further reviewed one MA Program claim for each provider to determine if DHS received federal reimbursement for claims paid to ineligible providers during FY 2017-18.

*Effect:*

We identified that DHS paid MA Program claims to providers who were ineligible to receive payments because, prior to the services being provided, providers were determined to be no longer eligible based on applicable laws and requirements. DHS received federal reimbursements for payments made to ineligible providers resulting in an improper payment of federal funds.

*Cause:*

DHS did not have a process in place during FY 2017-18 to identify MA program claims that may have been paid for services provided after the provider's effective termination date and before the date when the termination information was recorded in MMIS. Further, DHS did not seek reimbursement from terminated providers for improper payments made to them.

Although the Office of the Inspector General (OIG) at DHS began developing a process in January 2018 to identify potential claims paid to ineligible providers, it had not yet implemented a process to begin recouping payments from these identified claims during the audit period. OIG plans to assess potential improper payments beginning in 2019.

 **Recommendation**

*We recommend the Wisconsin Department of Health Services:*

- *determine and recoup improper Medical Assistance Program payments it made to 57 ineligible providers for services they provided after their termination dates; and*
- *implement a timely process to identify and recover payments made to ineligible Medical Assistance Program providers for services they provide after their termination dates.*

### Finding 2018-301: Medical Assistance Program Payments to Terminated Providers

#### **Medical Assistance Program** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
1705WI5MAP	2017
1805WI5MAP	2018

**Questioned Costs:** \$69,970

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the recommendation.

---

### Finding 2018-302: Subrecipient Monitoring for the Supplemental Nutrition Assistance Program

#### *Criteria:*

DHS receives funding from the U.S. Department of Agriculture for the Supplemental Nutrition Assistance Program (SNAP), also known as FoodShare. DHS awards a portion of the SNAP program funding to 10 multi-county income maintenance consortia, which are made up of county staff, and nine tribes to support administration of the program by DHS.

Federal programs at DHS are subject to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance includes three requirements related to DHS's monitoring of subrecipients. First, 2 CFR s. 200.331 (a) (1) requires DHS to communicate certain information to subrecipients at the time of the subaward, including the Federal Award Identification Number, the date of the federal award to DHS, and the total amount of federal funds obligated. Second, 2 CFR s. 200.331 (b) requires DHS to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring. Third, 2 CFR s. 200.331 (d) through (f) requires DHS to 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:*

For FY 2017-18, we found that DHS did not comply with two of the three Uniform Guidance requirements for SNAP subrecipients. First, DHS did not communicate all of the required information within contracts or other communications to SNAP subrecipients. For example, we found DHS did not clearly identify the awards as subawards of federal funds, or provide the Federal Award Identification Number, the date the federal government awarded the federal funds to DHS, and the total amount of federal funds obligated, including the current obligation.

Second, DHS did not have a formal process for performing risk assessments of SNAP program subrecipients and lacked sufficient documentation to support that it conducted a risk assessment for each subrecipient during the audit period.

Although DHS performed some subrecipient monitoring activities of SNAP subrecipients, DHS cannot be assured that the monitoring activities it completed were sufficient without first completing a formal risk assessment.

*Questioned Costs:*

None.

*Context:*

DHS annually distributes state and federal funds to 10 multi-county income maintenance consortia, not including Milwaukee County, and to nine tribes statewide, to support SNAP administrative costs. Each SNAP program subrecipient performs a variety of administrative tasks such as program enrollment, caseload management, reporting, fraud control, quality assurance, and benefit card issuance to program participants.

During FY 2017-18, DHS provided \$56.1 million in federal funds to fund SNAP subrecipient administrative costs. DHS has an annual contract with each subrecipient. These contracts included a requirement for the subrecipient to provide DHS with audit reports and specific requirements for selected grant programs. We reviewed DHS's 2018 consortium income maintenance contracts to identify whether DHS included within these contracts information required to be communicated to SNAP subrecipients. We also reviewed whether DHS completed required risk assessments for each SNAP subrecipient during FY 2017-18.

*Effect:*

DHS did not comply with the subrecipient monitoring requirements for SNAP. As a result, SNAP subrecipients did not receive all the required information at the time of the SNAP subaward. Also, because DHS did not evaluate each subrecipient's risk of noncompliance, it cannot be assured that the nature and level of subrecipient monitoring procedures it completed were sufficient to ensure that the subrecipients used the funds appropriately.

*Cause:*

Although DHS has taken steps in recent years to improve its subrecipient monitoring of the federal programs it administers, such as developing formal policies and procedures for communicating required information within subaward documents and performing risk assessments for subrecipients, implementation of these policies and procedures was not completed during the audit period for SNAP. DHS staff responsible for SNAP did not implement contract templates that would have included information required by Uniform Guidance for its 2018 contracts with SNAP subrecipients, although it intends to do so for the 2019 SNAP subrecipient contracts. DHS staff responsible for SNAP received training on conducting formal risk assessments in spring 2018, yet DHS did not begin completing formal risk assessments of SNAP subrecipients until July 2018.

**Recommendation**

---

*We recommend the Wisconsin Department of Health Services ensure that all award information is communicated to Supplemental Nutrition Assistance Program*



subrecipients in future contracts and that it conducts timely formal risk assessments to determine the appropriate monitoring of subrecipients, as required by Uniform Guidance.

**Finding 2018-302: Subrecipient Monitoring for the Supplemental Nutrition Assistance Program**

**State Administrative Matching Grants for the Supplemental Nutrition Assistance Program** (CFDA #10.561)

<u>Award Numbers</u>	<u>Award Years</u>
2WI400115	2017
2WI400115	2018

**Questioned Costs:** None

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the recommendation.

---

**Finding 2018-303: Medical Assistance Program Payments for Ineligible Services to Inmates**

**Criteria:**

The U.S. Department of Health and Human Services provides funding to DHS for the MA Program. Funding under this program is used to assist states in maintaining and expanding health care services to certain categories of low-income individuals. Federal and state laws specify the individuals who qualify for MA Program benefits, and 42 CFR s. 435.1009 generally prohibits individuals who are inmates of public institutions from receiving MA Program benefits.

2013 Wisconsin Act 20 authorized the MA Program to extend eligibility for coverage of certain medical services to inmates under the Affordable Care Act provisions for childless adults. DHS implemented these changes in April 2014. The MA Program State Plan identifies the specific requirements for an inmate to be eligible for the MA Program, including that the inmate is housed within a state prison and meets all applicable eligibility criteria. In addition, the State Plan limits coverage of medical services to services received as an inpatient, which is defined as being admitted to a hospital or other qualifying facility for at least 24 hours.

Other medical services provided to an inmate, such as outpatient hospitalizations, are not covered by the MA Program and are paid by the Department of Corrections (DOC).

**Condition:**

DHS establishes an inmate's temporary eligibility for the MA Program based on an application from DOC. DOC is responsible for providing DHS with information necessary both to determine whether the inmate meets eligibility requirements and the duration of eligibility based on a qualifying inpatient medical stay. Generally, an inmate's MA Program eligibility begins on the date the inmate is admitted to a hospital, or other qualifying facility, and ends on the discharge date. Using the

information submitted by DOC, DHS is responsible for ensuring that all MA Program claims are allowable under federal and state regulations.

During our FY 2017-18 audit, we identified 70 medical service claims that were paid for inmate medical services that were not eligible under the State Plan. For example, we found that DHS paid 5 claims for outpatient services to inmates and 65 claims for services that were not related to an eligible inpatient stay at a hospital or other qualifying facility. These 70 claims resulted in a total of \$15,714 in improper MA Program payments, of which \$9,235 is estimated to be the federal share.

*Questioned Costs:*

We determined that a total of \$9,235 in improper MA Program payments was paid with federal funds during FY 2017-18. First, we questioned \$3,075 as the federal share for five claims that were determined to be ineligible because they were paid for an inmate's outpatient services. Second, we questioned \$6,160 for 65 claims for services provided to inmates that did not occur during an eligible inpatient stay. We also question an undetermined amount for other claims for services provided to inmates that may have been ineligible for the MA Program.

*Context:*

During FY 2017-18, the State's MA Program fiscal agent processed over 24.6 million claims in the MMIS. To determine if DHS made payments only for eligible services provided to inmates, we reviewed data from DHS on MMIS claims paid on behalf of inmates. During FY 2017-18, DHS paid a total \$14.3 million in medical services for 6,585 claims on behalf of 680 inmates. In total, there are approximately 23,700 adult inmates located in state prisons.

We reviewed the claims to determine if there was a qualifying inpatient medical stay for each inmate and the relevant dates each inmate was admitted and discharged. We found that some of the claims were not consistent with the State Plan. We completed a detailed review of 70 of the 6,585 claims in which there did not appear to be a qualifying inpatient medical stay for the inmate.

*Effect:*

We identified that DHS paid MA Program claims for medical services provided to inmates that were ineligible under the State Plan. DHS received federal reimbursements for these ineligible services resulting in an improper payment of federal funds.

*Cause:*

There were several factors that contributed to the improper MA Program payments we identified. First, DHS did not have a sufficient manual or automated process in place during FY 2017-18 to identify and deny inmate claims that were not eligible for payment. Although DHS made changes to the MMIS in 2014 to include inmates as a separate category of eligible participants, the current system configuration cannot identify potentially ineligible claims for the limited medical services permitted to be paid by the MA Program for inmates.

Second, the coordination between DHS and DOC is not sufficient to communicate all information necessary to limit MA Program payments for inmate medical services to those specified in the State Plan. For example, once an inmate is determined to be temporarily eligible for the MA Program, any provider may submit a claim for payment, even if it is not associated with an eligible inpatient medical stay. Although individually small in dollar amount, the number of claims we identified for professional services, or other medical services billed outside of an inpatient stay, indicates that either the duration of the inmate's eligibility is not being established accurately or there is insufficient review to identify which inmate medical services should be paid by the MA Program.

Finally, DHS does not periodically review inmate claims to ensure the appropriate funding source was used and work with DOC to recover MA Program funds used incorrectly. Although the overall number of inmate claims is small in comparison to the overall number of MA Program payments, the limited medical services eligible for payment under the MA Program State Plan for inmates requires additional monitoring to ensure federal funds are not used for improper payments.

---

**Recommendation**

*We recommend the Wisconsin Department of Health Services:*

- *work with the U.S. Department of Health and Human Services and the Wisconsin Department of Corrections to determine an appropriate repayment for instances of improper Medical Assistance Program payments made for the 6,585 medical claims paid on behalf of inmates identified during our audit;*
- *implement a process to identify and deny in a timely manner ineligible inmate claims submitted for Medical Assistance Program payment, such as through improved reporting of inmate information, automated enhancements, or a manual review process; and*
- *implement improvements in the communication of inmate Medical Assistance Program eligibility and payments with the Wisconsin Department of Corrections.*

**Finding 2018-303: Medical Assistance Program Payments for Ineligible Services to Inmates**

**Medical Assistance Program** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
1705WI5MAP	2017
1805WI5MAP	2018

**Questioned Costs:** \$9,235

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the recommendation.

---

## **Finding 2018-304: Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program**

### *Criteria:*

DHS receives funding from the U.S. Department of Health and Human Services' Substance Abuse and Mental Health Services Administration for the Substance Abuse and Mental Health Services Projects of Regional and National Significance (Substance Abuse and Mental Health Services) program. To achieve the objectives of this program, DHS subawards funds to other entities and is considered to be a pass-through entity by the federal government. As a result, DHS is subject to Uniform Guidance.

Uniform Guidance includes three requirements related to DHS's monitoring of subrecipients. First, 2 CFR s. 200.331 (a) (1) requires DHS to communicate certain information to subrecipients at the time of the subaward, including the Federal Award Identification Number, the date of the federal award to DHS, and the total amount of federal funds obligated. Second, 2 CFR s. 200.331 (b) requires DHS to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring. Third, 2 CFR s. 200.331 (d) through (f) requires DHS to monitor the activities of the subrecipient as necessary to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

### *Condition:*

During our FY 2017-18 audit, we identified that DHS did not comply with Uniform Guidance requirements for Substance Abuse and Mental Health Services subrecipients. First, for one subrecipient, DHS did not communicate the requirements specified in 2 CFR s. 200.331 (a) (1) nor did DHS obtain an audit report from the subrecipient. Second, DHS did not have a formal process for performing risk assessments of Substance Abuse and Mental Health Services program subrecipients and lacked sufficient documentation to support that it conducted a formal risk assessment for each subrecipient during the audit period. Although DHS performed some subrecipient monitoring activities of Substance Abuse and Mental Health Services program subrecipients, DHS cannot be assured that the monitoring activities it completed were sufficient without first completing a formal risk assessment.

### *Questioned Costs:*

None.

### *Context:*

During FY 2017-18, DHS administered eight different projects using Substance Abuse and Mental Health Services funding and subawarded a total of \$6.2 million in federal funds to 28 Substance Abuse and Mental Health Services subrecipients to implement the objectives of the grant program. The subrecipients included other state agencies, counties, and nonprofit organizations. We reviewed DHS's compliance with Uniform Guidance requirements for 10 of 28 subrecipients during FY 2017-18.

### *Effect:*

DHS did not comply with the subrecipient monitoring requirements for the Substance Abuse and Mental Health Services program. For example, because DHS

did not evaluate each subrecipient's risk of noncompliance, it cannot be assured that the nature and level of subrecipient monitoring procedures it completed were sufficient to ensure that the subrecipients used the program funds appropriately.

*Cause:*

Although DHS has taken steps in recent years to improve its subrecipient monitoring of the federal programs it administers, such as developing formal policies and procedures for communicating required information within subaward documents and performing risk assessments for subrecipients, implementation of these policies and procedures was not completed during the audit period for the Substance Abuse and Mental Health Services program. DHS staff responsible for the Substance Abuse and Mental Health Services program did not begin receiving training on conducting formal risk assessments until spring 2018, and they did not begin completing risk assessments of Substance Abuse and Mental Health Services subrecipients until June 2018. For one of the subrecipients we reviewed, DHS staff did not use the centrally developed contract, which would have included the information required to be communicated by Uniform Guidance, such as the requirement to submit an audit report.

**Recommendation**

---

*We recommend the Wisconsin Department of Health Services ensure that all information is communicated to Substance Abuse and Mental Health Services Projects of Regional and National Significance subrecipients in future contracts and conduct timely formal risk assessments of subrecipients to determine the appropriate monitoring required by Uniform Guidance.*

**Finding 2018-304: Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program**

***Substance Abuse and Mental Health Services Projects of Regional and National Significance*** (CFDA #93.243)

<u>Award Numbers</u>	<u>Award Years</u>
5H79TI026150-02	2016-2017
5H79TI026150-03	2017-2018
5H79SM061916-03	2016-2017
5H79SM061916-04	2017-2018
6H79SM061916-04	2017-2018
1H79SP022112-01	2016-2017
5H79SP022112-02	2017-2018
6H79SP022112-02	2017-2018
5U79SP020781-02	2016-2017
5U79SP020781-03	2017-2018
6U79SP020781-03	2017-2018
1U79SP022103-01	2016-2017
5U79SP022103-02	2017-2018
6U79SP022103-01	2017-2018
1H79SM061658-01	2014-2018
5H79SM062433-02	2016-2018
1H79TI080193-01	2017-2018

**Questioned Costs:** None

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the recommendation.

---

### **Finding 2018-305: Medical Assistance Program Provider Overpayments**

*Criteria:*

The U.S. Department of Health and Human Services provides funding to DHS for the MA Program. Funding under this program is used to assist states in maintaining and expanding health care services to certain categories of low-income individuals. DHS uses MA Program funding to make payments for services provided to eligible participants. DHS is required by 42 USC s. 1396a (a) (42) (A) to operate a program to audit provider records to ensure that proper payments are made under the MA Program.

42 CFR s. 433.316 requires MA Program overpayments, which are the amounts paid by DHS to a provider that are in excess of the amounts allowable for the services provided, to be refunded to the federal government within one year of discovery of such overpayments. Discovery of an overpayment is defined as the identification by DHS, the federal government, or the provider of the overpayment, and the communication to the provider that the overpayment is subject to recovery. Unless it is the result of fraud, the federal regulations provide that an overpayment is discovered on the date on which DHS first notifies a provider in writing of an overpayment and specifies the amount that is subject to recovery, unless notification already occurred in another manner.

42 USC s. 1396b (d) (2) (C) further requires that when DHS identifies an overpayment has occurred, it is required to recover or attempt to recover that overpayment. However, regardless of whether DHS is successful in recovering an overpayment, the return to the federal government of the federal share is required to be completed within one year of discovery of the overpayment.

*Condition:*

If DHS identifies an overpayment during an MA Program provider audit, DHS communicates its finding that an overpayment may have been made and the amount of the alleged overpayment in a “preliminary letter” to the MA Program provider. A provider may make payment after receiving this communication, and DHS remits a portion of the recovery to the federal government. Alternatively, if the provider contests the identified overpayment, DHS considers the provider’s additional documentation or circumstances and may issue an additional letter requesting repayment of an amount that takes the provider’s information into consideration. If voluntary repayment is not achieved, DHS sends a Notice of Intent to Recover (NIR) letter. The NIR letter includes information that is required by DHS s. 108.09, Wis. Adm. Code, for DHS to initiate a recovery from an MA Program provider.

In December 2015, several MA Program providers filed a lawsuit against DHS challenging its authority to recover certain MA payments that DHS identified as overpayments. In its September 2016 decision, the circuit court issued an injunction prohibiting DHS from recovering payments for noncompliance with MA Program requirements, other than those set forth in statute. Under the injunction, DHS may not issue an NIR letter or otherwise recover funds from an MA provider except for claims for which DHS is unable to verify from the provider's records that a service was actually provided or for which an amount claimed was inaccurate or inappropriate for the service that was provided. DHS appealed the circuit court decision.

Upon consultation with its attorney, DHS's initial interpretation was that the September 2016 injunction only applied to private duty nursing services. Based upon this interpretation, DHS continued to conduct audits, issue NIR letters, and recover identified overpayments as it had previously for all other services. However, in a March 2017 order, the circuit court clarified that the injunction was intended to apply to all services. The circuit court also stated that if DHS did not cease recovery efforts prohibited under the injunction, it would be found in contempt of court. Upon consultation with its attorney, DHS subsequently ceased completing NIR letters for contested provider overpayments it had identified. However, in instances in which the overpayment identified involves fraud or the provider voluntarily makes payment, DHS recovers overpayments and provides the federal government with its share of the recovered amounts.

In other instances, DHS continues to conduct audits of MA Program providers, identify potential overpayments, and communicate to the MA providers the identified overpayments. However, DHS may not issue an NIR letter or begin recovery efforts. As of June 30, 2018, DHS had 544 audits in which it had identified an overpayment but had not issued an NIR letter or otherwise begun seeking recovery of the overpayments. As of February 2019, DHS staff estimated that a total of \$12.5 million in overpayments was outstanding from its audits. However, because DHS is no longer issuing NIR letters to begin recovery, it is not providing the federal government with its share of these overpayments in accordance with federal regulations.

***Questioned Costs:***

Undetermined.

***Context:***

As of June 30, 2018, DHS had more than 85,000 eligible providers within the MA Program. During FY 2017-18, the MA Program had federal expenditures of \$5.2 billion. We reviewed the process used by DHS to audit MA provider records to ensure that proper payments are made under the MA Program. As part of this review, we obtained a listing of the MA provider audits performed during FY 2017-18 and found that DHS closed 44 audits during FY 2017-18, while 544 audits were outstanding as of June 30, 2018. In comparison, DHS completed 741 audits during FY 2016-17.

*Effect:*

DHS did not comply with federal regulations to return to the federal government in a timely manner the federal government’s share of the overpayments it identified from MA Program providers.

*Cause:*

DHS has interpreted federal regulations to mean that the one-year time period during which it must return to the federal government its share of overpayments begins when DHS issues an NIR letter. However, given the delays in recovery efforts resulting from the lawsuit and court injunction, DHS has not considered whether the issuance of preliminary letters may constitute an action that begins the time period for returning overpayments to the federal government. Although the overpayments communicated in DHS’s preliminary letters are characterized to the provider as amounts that may be recovered, this does not necessarily preclude them from being considered as discovery of an overpayment under the provisions in 42 CFR s. 433.316 (c) (1).

Further, federal regulations do not explicitly indicate that DHS must be able to recover the overpayment, such as through the issuance of an NIR letter, for the federal government’s share of the overpayment to be returned within one year. The federal regulations allow a one-year time period for returning the federal share of identified overpayments, in part, for DHS to make attempts to settle the overpayment amount and collect the amounts.

Although the federal regulations do not address the situation in which a state cannot attempt to recover payments as is the current circumstance for DHS, the injunction also does not exempt DHS from otherwise complying with federal regulations. Because the information DHS communicates to providers in preliminary letters includes an overpayment amount, DHS should consider this action to be the beginning of the period in which DHS has one year to return to the federal government its share of the overpayment amount.

**Recommendation**

---

*We recommend the Wisconsin Department of Health Services comply with the federal regulations and return to the federal government its share of Medical Assistance Program provider overpayment amounts it has identified and communicated to providers.*

**Finding 2018-305: Medical Assistance Program Provider Overpayments**

**Medical Assistance Program** (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
1705WI5MAP	2017
1805WI5MAP	2018

**Questioned Costs:** Undetermined Amount



**Response from the Wisconsin Department of Health Services:** The Department of Health Services disagrees with the recommendation.

*(See corrective action plan on page 234.)*

■ ■ ■ ■



---

## Department of Public Instruction

---

The Wisconsin Department of Public Instruction (DPI) provides guidance and technical assistance to support public elementary and secondary education in Wisconsin. It also provides assistance for the development and improvement of public and school libraries. In FY 2017-18, DPI administered \$828.8 million in federal financial assistance.

We tested DPI's internal controls and compliance with grant requirements for three type A programs: Title I Grants to Local Educational Agencies (CFDA #84.010), Special Education Cluster (CFDA #84.027/84.173), and Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (CFDA #84.367). We also tested internal controls and compliance with grant requirements for Twenty-First Century Community Learning Centers (CFDA #84.287) and Substance Abuse and Mental Health Services Projects of Regional and National Significance (Substance Abuse and Mental Health Services) (CFDA #93.243), which are type B programs. We identified concerns with subrecipient monitoring for the Substance Abuse and Mental Health Services program (Finding 2018-400).

We also identified concerns with federal cash management processes, specifically the timing of draws of federal funds (Finding 2018-100 and Finding 2018-101), performed by the Wisconsin Department of Administration (DOA) that affects grants administered by DPI. This finding is discussed in the DOA chapter, and DOA will be responsible for implementing corrective actions and resolving the finding with the federal government.

## **Finding 2018-400: Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program**

### *Criteria:*

DPI receives funding from the U.S. Department of Health and Human Services' Substance Abuse and Mental Health Services Administration for the Substance Abuse and Mental Health Services program. To achieve the objectives of this program, DPI subawards funds to school districts and is considered to be a pass-through entity by the federal government. As a result, DPI is subject to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Uniform Guidance states in 2 CFR s. 200.330 that a pass-through entity must make case-by-case determinations about whether each agreement it makes for the disbursement of federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. It provides a definition for subrecipient and contractor and further states that, in making such a determination, the substance of the relationship is more important than the form of the agreement.

In addition, Uniform Guidance specifies in 2 CFR s. 200.331 other requirements related to subrecipients for pass-through entities. First, 2 CFR s. 200.331 (a) (1) requires DPI to communicate certain information to subrecipients at the time of the subaward, including the Federal Award Identification Number, the date of the federal award to DPI, and the total amount of federal funds obligated. Second, 2 CFR s. 200.331 (b) requires DPI to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring. Third, 2 CFR s. 200.331 (d) through (f) requires DPI to 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:*

We found DPI did not conduct an assessment to determine whether the three school districts funded by the Substance Abuse and Mental Health Services program should be classified as contractors or subrecipients using the definitions established under 2 CFR s. 200.330 of Uniform Guidance.

In addition, DPI did not comply with two of the three requirements for pass-through entities as specified in 2 CFR s. 200.331 of Uniform Guidance. First, DPI did not communicate all of the required information within contracts or other communications to the school districts for which it subawarded Substance Abuse and Mental Health Services program funding. For example, we found that within DPI's contracts with the school districts, DPI did not identify the awards as subawards of federal funds from DPI nor did it provide the Federal Award Identification Number, the date the federal government awarded the federal funds

to DPI, and the total amount of federal funds obligated, including the current obligation.

Second, DPI did not have a formal process for performing risk assessments of the program subrecipients to determine the level of monitoring needed for each subrecipient. Although DPI staff responsible for the Substance Abuse and Mental Health Services program performed subrecipient monitoring through monthly meetings with all subrecipients and conducted periodic site visits, the sufficiency of this level of monitoring cannot be determined by DPI without performing the required risk assessments. Further, although DPI centrally obtains annual audit reports for all Wisconsin school districts and conducts risk assessments based on these audit reports, the DPI staff responsible for the program were not aware that the annual audit reports or the risk assessments should have been used to determine the level of monitoring needed for the program.

***Questioned Costs:***

None.

***Context:***

During FY 2017-18, DPI provided a total of \$1.9 million to three school districts under The Wisconsin AWARE Project, which is one of two DPI projects that received federal funding through the Substance Abuse and Mental Health Services program. Although DPI also received funding and contracted with three school districts for a second project, The Wisconsin Safe Schools/Healthy Students Program, specific requirements of the awarding federal agency precluded these school districts from being considered subrecipients for this project.

***Effect:***

DPI did not comply with Uniform Guidance requirements for a pass-through entity for the Substance Abuse and Mental Health Services program. Because DPI staff did not identify the school districts as subrecipients, the subrecipients did not receive all the required information at the time of the subaward. Because DPI did not evaluate each subrecipient's risk of noncompliance, it cannot be assured that the nature and level of subrecipient monitoring procedures it completed were sufficient to ensure that the subrecipients used the funds appropriately.

***Cause:***

DPI received a previous Substance Abuse and Mental Health Services grant award for a previous project in which subawarding of funds was not permitted. Therefore, DPI was not required to complete an assessment to determine if the school districts receiving federal funding for that project should have been considered subrecipients. DPI received an award from the same program for a subsequent project, AWARE, but the AWARE award documentation did not include the subawarding restriction. DPI did not ascertain that the federal awarding agency's standard terms and conditions required DPI to administer AWARE under 2 CFR s. 200.330 of Uniform Guidance. Because DPI did not

consider the school districts to be subrecipients, it did not consider additional requirements of 2 CFR s. 200.331 of Uniform Guidance for the Substance Abuse and Mental Health Services program when administering AWARE.

**Recommendation**

---

*We recommend the Wisconsin Department of Public Instruction complete the required assessment under Uniform Guidance for each Substance Abuse and Mental Health Services Projects of Regional and National Significance grant award in which it serves as a pass-through entity of federal funds. If the assessment identifies that those entities receiving federal funds should be considered subrecipients, it should comply with all of the requirements specified within Uniform Guidance for subrecipients.*

**Finding 2018-400: Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program**

***Substance Abuse and Mental Health Services Projects of Regional and National Significance*** (CFDA #93.243)

<u>Award Numbers</u>	<u>Award Years</u>
5H79SM061883-02	2015-2016
5H79SM061883-03	2016-2017
5H79SM061883-04	2017-2019
6H79SM061883-04	2017-2019

**Questioned Costs:** None

**Response from the Wisconsin Department of Public Instruction:** The Department of Public Instruction agrees with the recommendation.

■ ■ ■ ■

---

# University of Wisconsin System

---

The University of Wisconsin (UW) System provides postsecondary academic education for approximately 175,000 students. The System includes 13 four-year universities, 13 two-year branch campuses associated with a university, and UW System Administration. Each of the 13 universities awards bachelor's and master's degrees, and several also confer doctoral degrees. The 13 two-year branch campuses offer general education associate degrees and course credits that transfer to other degree-granting universities. UW System Administration consists of the UW System President's staff who assist the Board of Regents in establishing and monitoring systemwide policies, financial planning for the system, and maintaining fiscal control.

Prior to July 1, 2018, the System also included UW Colleges, which were UW System's two-year colleges, and UW Extension, which provided continuing education courses in classrooms and via distance education, as well as public service programs to Wisconsin residents. Effective July 1, 2018, the 13 colleges that were previously part of UW Colleges became two-year branch campuses that were merged with certain four-year universities. Similarly, UW-Extension merged certain divisions with UW-Madison and the others with UW System Administration effective July 1, 2018. The restructuring will be phased in during a two-year period.

In FY 2017-18, UW System administered \$1.7 billion in federal financial assistance, including \$585.1 million disbursed under the Research and Development Cluster and \$1.0 billion administered under the Student Financial Assistance Cluster. We tested UW System's internal controls and compliance with grant requirements for the Student Financial Assistance Cluster, which is a type A program. We also tested internal controls and compliance with grant requirements for Substance Abuse and Mental Health Services Projects of Regional and National Significance (CFDA #93.243), which is a type B program. We identified continuing concerns related

to information technology controls related to the Student Financial Assistance Cluster (Finding 2018-700).

In addition, we followed up on the progress of UW institutions in addressing Findings 2016-006 through 2016-009 of our FY 2015-16 single audit (report 17-5), which were included in the Summary Schedule of Prior Audit Findings in report 18-5. UW institutions implemented corrective actions to address Findings 2016-006, 2016-007, and 2016-009, and to partially address Finding 2016-008. We also followed up on UW System Administration's progress in addressing Finding 2017-003 of our FY 2016-17 single audit report (report 18-5), which was included in the Summary Schedule of Prior Audit Findings in report 18-5. UW System Administration continued to implement corrective actions to partially address Finding 2017-003. It will be important for UW institutions and UW System Administration to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings on page 97, which is prepared by management, describes the status of these findings as of the end of our audit period as well as ongoing steps to address the findings that were not fully corrected.

We also included the Wisconsin Humanities Council in our FY 2017-18 audit of UW System and audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant. The Wisconsin Humanities Council is a nonprofit organization associated with UW System through its relationship with UW-Extension, which is responsible for the fiscal and personnel administration of the Humanities Council. We tested internal controls and compliance with grant requirements for the Promotion of the Humanities—Federal/State Partnership grant. Our audit of this program found no issues that required reporting.

### **Finding 2018-700: Information Technology Controls at the University of Wisconsin System**

*Criteria:*

UW institutions operate in a highly computerized environment and are responsible for maintaining confidential and sensitive information, such as student data. UW System Administration maintains the Shared Financial System (SFS), which is UW System's accounting system, and the Human Resource System (HRS), which is UW System's payroll and personnel system. These systems are used by all UW institutions. In addition, each institution maintains its own student information system to administer federal student financial assistance programs under the Student Financial Assistance Cluster, as well as other computer applications. To provide proper internal control, information technology (IT) security policies and procedures are necessary to ensure software and data stored and processed by the institutions are protected from accidental or intentional misuse or destruction. In addition, IT controls should be established to prevent inappropriate or inadvertent access to systems and data.

In developing systemwide IT security policies and procedures, UW System Administration consulted policies and procedures from UW institutions and other



educational institutions, as well as using the National Institute of Standards and Technology (NIST) *Special Publication 800-63* and *Special Publication 800-171*. NIST publications include standards that provide a framework for establishing a well-controlled IT environment and are most effective when implemented for all critical IT areas. The UW Information Assurance Council, which is made up of IT, legal, and audit staff representing different institutions, including UW System Administration, was established to identify and analyze risks related to IT security, develop policies to address these risks, and review the performance of the UW System IT security program. Chancellors and chief information officers at each institution are responsible for ensuring compliance with the policies.

***Condition:***

We reported weaknesses in UW System’s IT security policies, procedures, and controls during our audits for FY 2014-15 (Finding 2015-030), FY 2015-16 (Finding 2016-012), and FY 2016-17 (Finding 2017-003). We made recommendations for UW System Administration to develop systemwide IT security policies and procedures, assist UW institutions in implementing timely corrective actions related to our institution-specific concerns, and develop procedures for assessing the level of protection provided for UW systems and data.

In response to our prior-year recommendations, in December 2015 the UW System Board of Regents approved a high-level policy on information security that required UW System to develop and maintain a comprehensive IT security program. Further, five systemwide IT policies were established in September 2016 through the UW Information Assurance Council. These policies covered the following areas: authentication, data classification, security awareness, incident response, and acceptable use. In March 2018, UW System hired an associate vice president for information security who is responsible for leading the development and implementation of the UW System Information Security Program.

The Information Security Program document was published in April 2018 and provides a structure for developing and maintaining systemwide security policies and standards. The document includes nine proposed security policies and twelve proposed security standards in areas such as asset management, IT disaster recovery, secure software development, and security monitoring. The proposed policies and standards have been prioritized in a two-year work plan. However, as of June 30, 2018, UW System Administration did not make significant progress in the development of IT policies and procedures to cover critical areas under the NIST framework and meet the requirements of the Board of Regents policy to develop a comprehensive IT security program.

As part of our FY 2017-18 audit of the Student Financial Assistance Cluster, we reviewed policies and procedures at all of the UW System institutions for access controls and program change management related to student information systems. Our review found that some institutions did not have policies and procedures in place. Additionally, we found that some of the policies and procedures in place were not adequate or complete.

We also followed up on institution-specific recommendations from prior years and found institutions were working to address the concerns we noted in our prior audits in several areas. For example, institutions were implementing password controls in an effort to comply with UW System Administration policies and procedures and improving database controls.

*Questioned Costs:*

None.

*Context:*

We reviewed UW System's Information Security Program document, including the timeline for implementation, and interviewed the Associate Vice President for Information Security for UW System Administration. We also reviewed access and program change management policies and procedures for the student information systems that are used to administer federal student financial aid programs under the Student Financial Assistance Cluster at all UW System institutions. We did not audit all IT security policies and procedures at all UW institutions or the IT controls over all computer applications used by the institutions. However, we believe a potential exists for similar weaknesses in those applications that we did not review.

*Effect:*

Although it can be difficult to determine how IT concerns such as those we identified affect material federal compliance areas, ineffective general IT controls in areas such as these may permit controls over individual systems to operate improperly and may allow noncompliance to occur and not be detected.

Weaknesses in IT security policies, procedures, and controls increase the risk that unauthorized or erroneous transactions could be processed or changes could be made to accounting, payroll, and student data. In addition, failure to provide an appropriate level of protection for UW systems and data increases the risk that personally identifiable information could be accidentally or maliciously exposed. Finally, ineffective or inconsistent general IT controls may lead to increased risks of cyberattacks and loss of data or intellectual property, which could lead to a significant financial loss.

*Cause:*

The Associate Vice President for Information Security was not hired until March 2018, and the Information Security Program document was not published until April 2018. According to UW System Administration, the implementation of the Information Security Program is expected to take at least two years.

IT staff at each UW institution are responsible for ensuring IT security policies, procedures, and controls are properly developed and maintained. Those institutions that have smaller IT staff may find challenges in meeting these responsibilities, maintaining proper separation of duties, and monitoring sufficiently all security policies and procedures. In addition, with changing

technologies, monitoring and assessment of current processes are necessary to evaluate changing data security risks.

**Recommendation**

---

*We recommend University of Wisconsin System Administration:*

- *continue development and maintenance of a comprehensive IT security program, including developing systemwide IT security policies and procedures across the remaining critical IT areas, as recommended by National Institute of Standards and Technology publications;*
- *provide guidance and training to individual institutions regarding IT security policies and procedures, as needed; and*
- *complete development of and implement procedures for assessing the level of protection provided for UW systems and data.*

**Finding 2018-700: Information Technology Controls at the University of Wisconsin System**

***Student Financial Assistance Cluster***

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2017-18

**Questioned Costs:** None

**Response from University of Wisconsin System:** UW System Administration agrees with the recommendations.

■ ■ ■ ■



---

# Wisconsin Technical College System

---

The Wisconsin Technical College System (WTCS) creates policy and provides direction for the 16 technical college districts in the State of Wisconsin; administers state and federal aids; coordinates vocational and technical programs with other state agencies; and coordinates adult education and family literacy services with technical college districts and community-based organizations. In FY 2017-18, WTCS administered \$27.7 million in federal financial assistance.

We tested WTCS's internal controls and compliance with grant requirements for the Career and Technical Education—Basic Grants to States (CFDA #84.048) program, which is a type B grant. We identified concerns with subrecipient monitoring (Finding 2018-900).

We also identified concerns with federal cash management processes, specifically the timing of draws of federal funds (Finding 2018-100), performed by the Wisconsin Department of Administration (DOA) that affect grants administered by WTCS. This finding is discussed in the DOA chapter, and DOA will be responsible for implementing corrective actions and resolving the finding with the federal government.

## **Finding 2018-900: Monitoring of Subrecipients—Career and Technical Education—Basic Grants to States**

### *Criteria:*

WTCS receives federal funding from the Department of Education under the Career and Technical Education—Basic Grants to States program to more fully develop the academic, career, and technical skills of secondary students and

postsecondary students who elect to enroll in career and technical education programs.

During FY 2017-18, the Career and Technical Education—Basic Grants to States program was subject to *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance includes three requirements related to monitoring of subrecipients by WTCS. First, 2 CFR s. 200.331 (a) (1) requires WTCS to communicate certain award information to subrecipients at the time of the subaward. Second, 2 CFR s. 200.331 (b) requires WTCS to evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate nature and level of subrecipient monitoring. Third, 2 CFR s. 200.331 (d) through (f) requires WTCS to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

One way in which WTCS monitors subrecipients is through review of the Triannual Evaluation and Monitoring reports (triannual reports) that are prepared by the subrecipients and filed with WTCS three times per year. The reports are assigned to an education director at WTCS who is responsible for reviewing the reports, signing off on the reports to indicate a review was performed, and providing feedback to the subrecipients on any areas of concern. In addition, effective for reports submitted after November 15, 2017, the grants coordinator compiles any comments from the review of the reports in summary feedback lists and provides the lists to the subrecipients.

***Condition:***

We reviewed the award documentation for 4 of the 19 subrecipients provided funding in FY 2017-18. Although most of the required award information was communicated to subrecipients at the time of the subaward, our review identified that subrecipients were not provided the Federal Award Identification Number and the date of the federal award to the State.

We also identified that WTCS does not have a formal risk-assessment process in place to evaluate each subrecipient’s risk of noncompliance with federal requirements. A formal risk assessment is necessary to determine the appropriate nature and level of subrecipient monitoring.

We reviewed 23 of the triannual reports filed during FY 2017-18, and we found that 7 of the 23 reports did not indicate a review of the report had been performed. In addition, another 6 reports were not signed, although comments were noted on each report to indicate that some type of review had been performed and were included on the summary feedback list and provided to the subrecipient.

***Questioned Costs:***

None.

***Context:***

During FY 2017-18, WTCS expended \$20.1 million under the Career and Technical Education—Basic Grants to States program. WTCS subgranted funding to the following subrecipients:

- 16 technical college districts and 2 community-based organizations for programs for postsecondary students;
- the Department of Corrections (DOC) for programs for incarcerated students; and
- the Department of Public Instruction (DPI) for programs for secondary school students.

During FY 2017-18, WTCS disbursed a total of \$9.3 million to the technical college districts, community-based organizations, and DOC. WTCS is responsible for performing subrecipient monitoring procedures for the recipients of these funds. In addition, WTCS disbursed \$8.8 million to DPI, which further subgranted \$7.6 million of the funds to local school districts. DPI is responsible for the subrecipient monitoring procedures related to the secondary school districts.

We reviewed the award letters and grant guidance provided to subrecipients to identify whether the required award information had been reported to subrecipients. We also reviewed monitoring activities performed by WTCS for the Career and Technical Education—Basic Grants to States program during FY 2017-18, including gaining an understanding of the process WTCS used for reviewing subrecipient single audit reports, its procedures for monitoring subrecipients through the review of the triannual reports, and its more informal ongoing discussions with its subrecipients. There were a total of 233 triannual reports filed with WTCS during FY 2017-18.

***Effect:***

WTCS did not comply with all of the subrecipient monitoring compliance requirements for the Career and Technical Education—Basic Grants to States program. Therefore, there is a higher risk that WTCS, as well as the subrecipients, are not in compliance with all federal requirements.

***Cause:***

The award information was not communicated to subrecipients because WTCS did not believe it was relevant to the subrecipients, and WTCS provided award identifiers and dates that it thought would be more important to the subrecipients than those required by Uniform Guidance.

WTCS did not develop a formal risk-assessment process for its subrecipients or written procedures for the review of triannual reports. WTCS staff indicated that because there were few subrecipients and each is known to them, WTCS performs the same types of monitoring for all subrecipients. Further, WTCS staff indicated

that if concerns were noted with a subrecipient, they would increase monitoring of that subrecipient through means such as site visits and increased communications with the subrecipient.

However, a formal risk-assessment process could allow WTCS to learn about issues such as key changes in subrecipient staffing or implementation of new systems for a subrecipient, which would increase the risk of noncompliance and, therefore, would require a higher level of monitoring.

**☑ Recommendation**

---

*We recommend the Wisconsin Technical College System implement policies and procedures and maintain documentation to ensure compliance with the Uniform Guidance subrecipient monitoring requirements, including:*

- *communicating all required award information to subrecipients at the time of the award;*
- *implementing and documenting a formal risk-assessment process to determine the level of monitoring required for each subrecipient; and*
- *maintaining documentation of subrecipient monitoring, including documentation that a consistent review of triannual reports was performed.*

**Finding 2018-900: Monitoring of Subrecipients—Career and Technical Education—Basic Grants to States**

**Career and Technical Education—Basic Grants to States (CFDA #84.048)**

<u>Award Numbers</u>	<u>Award Year</u>
V048A150049–15B	7/1/2015–9/30/2016
V048A160049–16A	7/1/2016–9/30/2017
V048A170049–17A	7/1/2017–9/30/2018

**Questioned Costs:** None

**Response from the Wisconsin Technical College System:** The Wisconsin Technical College System agrees with the recommendation.





---

## Other Agencies

---

In addition to the departments of Administration, Children and Families, Health Services, Public Instruction, the University of Wisconsin System, and the Wisconsin Technical College System, we also audited federal programs or followed up on the status of prior audit findings at three other state agencies. The following is a summary of the work we performed at the departments of Natural Resources, Transportation, and Workforce Development.

### **Department of Natural Resources**

The Wisconsin Department of Natural Resources (DNR) administers programs related to protecting and enhancing Wisconsin's natural resources, including its air, land, water, forests, wildlife, fish, and plants. In FY 2017-18, DNR administered \$134.6 million in federal financial assistance.

We tested DNR's internal controls and compliance with grant requirements for Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458), which is a type A grant. We also tested internal controls and compliance with grant requirements for Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468), which is a type B program. Our audit of these programs identified no issues that required reporting.

### **Department of Transportation**

The Wisconsin Department of Transportation (DOT) administers both state and federal transportation programs, including those affecting highways, bridges,

airports, harbors, and railroads. In FY 2017-18, DOT administered \$863.8 million in federal financial assistance.

For our FY 2017-18 audit, no grants administered by DOT were selected for audit based on risk factors established by *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). However, we followed up on DOT's progress in addressing Findings 2017-500 through 2017-502 of the FY 2016-17 audit (report 18-5), which were included in the Summary Schedule of Prior Audit Findings in report 18-5. DOT implemented corrective actions to address our concerns related to Finding 2017-502. In addition, DOT took corrective actions to partially address the remaining findings (Findings 2017-500 and 2017-501). It will be important for DOT to continue to work to resolve these findings. The Summary Schedule of Prior Audit Findings on page 97, which is prepared by management, describes the status of each finding as of the end of our audit period, as well as ongoing steps to address findings that were not fully corrected.

### **Department of Workforce Development**

The Department of Workforce Development (DWD) administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, vocational rehabilitation, and other related programs. Excluding unemployment insurance benefits, federal grants funded \$210.8 million of DWD's FY 2017-18 expenditures. In addition, the Wisconsin Unemployment Reserve Fund paid \$407.4 million in regular unemployment insurance benefits and \$0.7 million in federally funded benefits.

We tested DWD's internal controls and compliance with grant requirements for Unemployment Insurance (CFDA #17.225), which is a type A grant. Our audit of this program identified no issues that required reporting.

■ ■ ■ ■

---

# State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2018

---

*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the auditor to prepare a schedule of findings and questioned costs that includes the following three sections:

- 1) a summary of the auditor's results;
- 2) findings relating to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*; and
- 3) findings and questioned costs for federal awards.

## Section I

### Summary of Auditor's Results

As required by Uniform Guidance, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2017-18:

#### Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Type of auditor’s report issued on compliance for major programs:	Unmodified for all major federal programs except for Twenty-First Century Community Learning Centers (CFDA #84.287) and Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (CFDA #84.367), which were qualified.
Any audit findings disclosed that are required to be reported in accordance with s. 200.516 (a) of Uniform Guidance?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$30,000,000
Auditee qualified as a low-risk auditee?	No
The following were major federal programs, determined in accordance with s. 200.518 (b) of Uniform Guidance:	

Applicable CFDA Number	Major Federal Program
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
17.225	Unemployment Insurance
66.458	Clean Water State Revolving Fund Cluster
66.468	Drinking Water State Revolving Fund Cluster
84.010	Title I Grants to Local Educational Agencies
84.027/84.173	Special Education Cluster
84.048	Career and Technical Education—Basic Grants to States
84.287	Twenty-First Century Community Learning Centers
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.558	Temporary Assistance for Needy Families (TANF) Cluster
93.563	Child Support Enforcement
93.575/93.596	Child Care and Development Fund (CCDF) Cluster
93.775/93.777/93.778	Medicaid Cluster
96.001	Disability Insurance/SSI Cluster
Various	Student Financial Assistance Cluster

## Section II

### Financial Statement Findings

This schedule includes two deficiencies in internal control over financial reporting that, when combined, we consider to be a material weakness in internal control over financial reporting, and eight deficiencies that we consider to be significant deficiencies related to internal control over financial reporting. These deficiencies in internal control over financial reporting are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*. Findings 2017-001, 2017-002, 2017-006, and 2017-009 from the prior year (report 18-5) were no longer reportable. Repeat findings from report 18-5 are indicated with an asterisk (\*). We did not follow up on the status of Finding 2017-003, as another external auditor completed the audit of the University of Wisconsin (UW) System's financial statements for FY 2017-18. Because this finding also affects federal grant administration, we followed up on the status of this finding as part of our FY 2017-18 single audit work at UW System, and report a significant deficiency in internal control related to the Student Financial Assistance Cluster (Finding-2018-700).

#### **Finding 2018-001: Financial Reporting at the Department of Health Services**

*Criteria:*

The Department of Health Services (DHS) is responsible for ensuring the information that it submits for inclusion in the State's basic financial statements is fairly presented and that misstatements are prevented, or detected and corrected in a timely manner.

*Condition:*

DHS staff improperly set up the Children's Health Insurance Program (CHIP) grant in STAR, the State's enterprise resource planning system, which includes the accounting, payroll, and purchasing systems for the State. This error resulted in several issues. CHIP expenditure transactions in STAR did not generate the anticipated federal reimbursement draws, which resulted in \$182.4 million, or 75.3 percent, of CHIP expenditures for FY 2017-18 failing to be reimbursed in a timely manner. In addition, DHS staff anticipated that a \$93.0 million transaction entered into STAR would automatically begin the federal reimbursement process for CHIP. Instead the entry resulted in the recording of negative CHIP revenue in STAR.

DHS made corrections in STAR to address these issues, which DHS discovered when it completed its year-end review in August 2018. Because the corrections were made in STAR in FY 2018-19, they were attributed to that year rather than to FY 2017-18. After we brought this error to DHS's attention, it subsequently made an adjustment to the information submitted for the State's basic financial statements.

*Questioned Costs:*

None.

*Context:*

DHS administers several federal programs including CHIP, which are accounted for in the State's General Fund. DHS is responsible for ensuring that the information it records within STAR and subsequent adjustments it identifies are needed, accurate, and complete. The information reflects the financial activity of all programs DHS administers, which is presented in the State's basic financial statements.

*Effect:*

Because CHIP corrections in STAR were not attributed to the correct fiscal year and DHS did not reflect them in their original submission for the State's basic financial statements, the Intergovernmental Revenue account was understated by \$275.4 million on the Statement of Revenues, Expenditures, and Changes in Fund Balance. In addition, the Due from Other Governments account and Fund Balance were both understated by \$275.4 million on the Balance Sheet.

*Cause:*

Those DHS staff who were aware of the CHIP corrections in STAR did not communicate them to the DHS staff who were responsible for preparing financial reporting information. If these staff would have been informed of these corrections, they may have adjusted the information that was submitted for the State's basic financial statements.

Further, because the error in the setup of the CHIP grant in STAR was not a typical error, DHS's current process to prepare financial information does not consider whether revenues recorded in the subsequent fiscal year should be recognized in the current fiscal year for purposes of financial reporting.

**☑ Recommendation**

*We recommend the Wisconsin Department of Health Services ensure that staff responsible for preparing financial information for the State's basic financial statements are made aware of corrections that are made during the year-end review and change its financial reporting process to include an assessment of whether entries recorded in the subsequent fiscal year should instead be recognized in the current fiscal year.*

**Response from the Wisconsin Department of Health Services:** The Department of Health Services agrees with the audit finding and recommendation.

---

## **Finding 2018-002: Financial Reporting Process for the Injured Patients and Families Compensation Fund**

*Criteria:*

The Injured Patients and Families Compensation Fund (IPFCF), which is administered by the Office of the Commissioner of Insurance, insures participating physicians and other health care providers in Wisconsin against medical malpractice claims that exceed the primary insurance thresholds established by

statutes. IPFCF is a proprietary fund, and IPFCF staff are responsible for preparing and submitting financial statements and required supplementary information to the Department of Administration (DOA) State Controller's Office (SCO) for inclusion in the State's basic financial statements. IPFCF is responsible for maintaining effective internal controls to ensure the financial information submitted to SCO is fairly presented and that misstatements are prevented, or detected and corrected in a timely manner.

***Condition:***

IPFCF's process for preparing and reviewing financial information was not sufficient to prevent, or detect and correct in a timely manner, certain substantive misstatements.

***Questioned Costs:***

None.

***Context:***

We reviewed the FY 2017-18 financial statements and required supplementary information submitted to SCO for inclusion in the State's basic financial statements, discussed the process used in compiling the information with IPFCF staff, and examined supporting documentation.

***Effect:***

Through our review, we identified the following misstatements:

- Current Investments was understated and Noncurrent Investments was overstated by \$16.9 million on the Statement of Net Position.
- Net Change in Unrealized Gains and Losses on the Statement of Cash Flows was overstated by \$9.7 million.
- Total liability for future benefit and loss liabilities was understated by \$9.4 million in the Management's Discussion and Analysis information.

IPFCF staff corrected the misstatements we identified and submitted revised information to SCO.

***Cause:***

IPFCF's procedures for reviewing the financial statements and required supplementary information were not sufficient to prevent, or detect and correct in a timely manner, certain substantive misstatements. Although IPFCF staff indicated that they used SCO-provided checklists and an internally developed checklist in preparing and reviewing this information, these resources did not include all steps needed to prevent the misstatements that we identified.

**☑ Recommendation**

---

*We recommend the Wisconsin Office of the Commissioner of Insurance, Injured Patients and Families Compensation Fund, improve its process for preparing and reviewing the financial statements and required supplementary information, such as by identifying and specifying further analyses to assess reasonableness, as well as incorporating additional reviews to identify readily apparent misstatements.*

**Response from the Wisconsin Office of the Commissioner of Insurance:** The Office of the Commissioner of Insurance recognizes, and agrees, with the interim findings.

### **Finding 2018-003: Department of Administration Division of Enterprise Technology Security Concerns\***

*Criteria:*

Section 16.97, Wis. Stats., specifies the Department of Administration's responsibilities for the State's information technology (IT) services, including DOA's responsibility to ensure that all state data processing facilities develop proper privacy and security procedures and safeguards. As a part of DOA, the Division of Enterprise Technology (DET) provides a variety of services to state agencies, including managing the mainframe for all agencies; managing servers for DOA and other executive branch agencies; and maintaining DOA-related systems. In addition, DET performs programming and security functions, including maintaining the infrastructure for STAR.

Because the mainframe and servers contain financial data and confidential information, it is important that DET manage and maintain a secure environment. Managing a secure environment involves developing, approving, and following appropriate policies, standards, and procedures.

As defined by DET, IT policies are formal, brief, high-level statements or plans that reflect an agency's general beliefs, goals, rules, and objectives for a specific subject area. Standards are mandatory actions or rules designed to support policies. Procedures are a documented series of steps that align with policies and standards. Well-written policies, standards, and procedures provide staff with a consistent methodology for performing their job functions.

DET uses the federal National Institute of Standards and Technology's (NIST) framework as a guide to develop policies, standards, and procedures. Because of the diverse requirements of the agencies supported, DET's policies, standards, and procedures must comply with Wisconsin statutes, as well as requirements of other laws and standards, such as the Internal Revenue Service (IRS) laws, Criminal Justice Information Services (CJIS) standard, Health Insurance Portability and Accountability Act (HIPAA), Payment Card Industry Data Security Standard (PCI DSS), and Family Educational Rights and Privacy Act (FERPA).

It is also important that DET establish settings that enforce its policies, standards, and procedures. Settings are technical configurations that enforce controls for a



computer or group of computers. For instance, password settings can enforce password length, which is prescribed by DET's policies and standards. Implementation of settings enforces the controls that are in place and, therefore, ensures that approved standards are being followed.

***Condition:***

We first reported concerns regarding a lack of policies, standards, and procedures over the operations of DET's data center during the FY 2014-15 audit. In that fiscal year and each subsequent fiscal year, we made recommendations to DET to develop policies, standards, and procedures and address specific concerns we identified with IT practices and settings (Finding 2017-004).

Although DET has taken steps to address some of the recommendations we made since the FY 2014-15 audit, corrective actions have not been fully implemented and, therefore, weaknesses continue to exist in IT security over the operations of DET's data centers. For example:

- DET has not completed development of written procedures for all areas and noted in its FY 2016-17 corrective action plan that implementation would be ongoing through February 2020, which is more than four years after we first made our recommendation.
- DET has not completed development of an ongoing process to review settings and practices to ensure compliance with policies, standards, and procedures. It indicated this process would not begin until February 2019, which is more than three years since we first made our recommendation.
- Finally, DET indicated it completed its assessment of the risks related to concerns we identified in prior audits. However, it did not have documentation of these assessments.

It is reasonable to expect that more progress would have been made by June 30, 2018, to address these continuing concerns.

***Questioned Costs:***

None.

***Context:***

We reviewed the policies and standards developed by DET; interviewed the DOA Chief Information Officer, the DOA Deputy Administrator of Enterprise Operations, the DOA Chief Information Security Officer, and other DOA staff to gain an understanding of DET's efforts to implement its FY 2016-17 corrective action plan; and tested security settings and practices.

Most state agencies use computer systems that are located on the mainframe or on servers maintained in the DET data centers and that are relied on to complete

critical functions, including processing checks, accounting for cash receipts, preparing financial statements, and administering federal grant programs.

*Effect:*

Procedures and settings that do not align with approved policies and standards weaken the level of security provided by DET. Failure to properly manage and maintain a secure environment at the DET data centers could result in inappropriate access, which could result in the issuance of erroneous or fraudulent checks or inappropriate viewing of confidential data.

Further, because DET hosts and supports a significant and growing number of executive branch agencies and systems at its data centers, risks at the data centers can affect the computing resources and data of a significant number of state agencies. For example, if a data center or the state network becomes compromised, there is an increased risk that harm could come to any of the systems or data of the agencies that use the data center or network.

*Cause:*

After recommendations from the FY 2014-15 audit, DET staff began developing policies and standards that would be used by DET and all executive branch agencies. However, delays occurred as DET had difficulty in obtaining consensus from the agencies. Subsequently, DET focused solely on the development of the policies, standards, and procedures for DET. DET staff indicated that the competing demands of day-to-day operations and the development of written procedures for each security area have slowed progress in addressing our recommendations. Although DET has initiated projects in response to some of the security concerns we identified in prior audits, DET has not proactively completed a documented risk assessment to identify additional areas of concern. Such an assessment would assist DET in setting appropriate priorities based on risk.

**Recommendation**

---

*We recommend the Wisconsin Department of Administration Division of Enterprise Technology:*

- *complete written procedures for all areas;*
- *review all settings and practices to ensure they align with policies, standards, and procedures;*
- *complete projects initiated in response to security concerns we identified;*
- *develop, document, and implement a proactive process to identify, assess, and address risks; and*
- *report to the Joint Legislative Audit Committee by March 29, 2019, on its plans and timelines to address these ongoing concerns.*

**Response from the Wisconsin Department of Administration:** The Department agrees this finding and the associated recommendations. DOA has completed many items identified in the previous audits including the creation and approval of policies and standards. DOA will continue to execute the plans identified in the previous Corrective Action Plan updates, as well as the provided Corrective Action Plan for this finding.

---

### **Finding 2018-004: Executive Branch Agency Information Technology Policies and Standards\***

*Criteria:*

Wisconsin statutes give the Department of Administration responsibility for the State's IT services. For example, s. 16.971 (2), Wis. Stats., specifies DOA shall:

- in cooperation with executive branch agencies, establish policies, procedures, and planning processes for the administration of IT services, which executive branch agencies must follow;
- ensure the policies, procedures, and processes address the needs of agencies, other than the Board of Regents of the University of Wisconsin System, to carry out their functions; and
- monitor adherence to these policies, procedures, and processes.

Further, s. 16.971 (2), Wis. Stats., requires DOA to provide oversight and monitoring of state agency IT operations, including the responsibility for ensuring:

- management reviews of IT organizations are conducted;
- all executive branch agencies develop and operate with clear guidelines and standards in the areas of IT systems development and employ good management practices and cost-benefit justifications; and
- all state data-processing facilities develop proper privacy and security procedures and safeguards.

Finally, Executive Order 99, which was issued on April 26, 2013, established the Information Technology Executive Steering Committee (ITESC) with the purpose of aligning enterprise IT deployment with statewide business goals. One of ITESC's stated goals is to create and maintain enterprise IT policies.

NIST is a federal organization that is responsible for establishing standards, which DOA indicated would be used for developing the executive branch agency policies and standards. NIST *Publication 800-53r4* was developed by NIST to "fulfill their statutory responsibilities under the Federal Information Security Management Act (FISMA) to develop information security standards and guidelines, including minimum requirements for federal information systems" and provides information

and guidance for all areas that should be considered for maintaining a secure IT environment. For example, NIST recommends organizations regularly perform vulnerability scanning to identify vulnerabilities and to remediate and minimize the opportunity for attacks to the organization's networks and systems. In addition, NIST recommends organizations conduct regular external and internal penetration tests to identify vulnerabilities and areas that may be used to exploit the organization's networks and systems.

*Condition:*

We first reported concerns regarding the lack of executive branch agency IT policies and standards during our FY 2015-16 audit. During our FY 2016-17 audit, we recommended that DOA review and revise its plans and timelines for the implementation of executive branch agency policies and standards; develop and implement plans to conduct vulnerability assessments and penetration testing; and complete a comprehensive risk assessment of all executive branch agency IT operations by December 31, 2018 (Finding 2017-005).

DOA agreed with the recommendations and developed a corrective action plan dated December 22, 2017. In its corrective action plan, DOA indicated it would:

- review and revise its plans and timelines for the establishment, approval, and implementation of these policies and standards, including meeting with the ITESC by April 30, 2018;
- develop a plan for implementing vulnerability assessments across all devices and networks within the DET data centers by April 30, 2018;
- develop a plan for penetration testing across all devices and networks within the DET Data Center by July 31, 2018, and begin implementation of penetration testing after the plan has been developed; and
- develop a plan and timeline by December 31, 2018, to identify executive branch agency systems and data, implement plans to complete vulnerability assessments beginning on December 31, 2018, and implement plans to complete penetration testing as part of a comprehensive risk assessment across all executive branch agencies after completion of the vulnerability assessments.

During FY 2017-18, DOA took steps to address some of our recommendations. For example, DOA met with ITESC on April 30, 2018, to discuss the status of the development and implementation of the executive branch agency policies and standards and to make revisions to the plans and timelines for completing the development and approval of the policies and standards. Subsequent to the audit period, in October 2018, all executive branch agency policies and standards were approved. In addition, DOA purchased a tool to be used for patch vulnerability assessments for all DET managed servers. However, DET's timeline for completing implementation of the assessments is December 2018.

We are concerned that DOA did not take the other steps outlined in its corrective action plan. For example, DOA delayed the development and implementation of detailed plans and timelines for vulnerability assessments and penetration testing. In its corrective action plan, DOA indicated it would develop a plan for penetration testing across all devices and networks within the DET data centers and begin implementation of the penetration testing by July 31, 2018. However, according to an updated status on the recommendations as of July 1, 2018, DOA has delayed initiation of penetration testing until July 31, 2019. DOA also has delayed completion of a comprehensive risk assessment across all executive branch agencies. In its corrective action plan, DOA indicated this risk assessment would be completed by December 31, 2018. However, according to an updated status on the recommendations as of July 1, 2018, DOA has delayed completion of this risk assessment until December 31, 2019.

By not completing all corrective action steps identified in its December 2017 corrective action plan and by delaying other steps, DOA continues to lack comprehensive information regarding the systems and data within the State's network and does not have reasonable certainty that the State's network is secured. Therefore, DOA may not be aware of vulnerabilities that could affect the State's network or the steps executive branch agencies are taking to reduce risks.

***Questioned Costs:***

None.

***Context:***

We interviewed the DOA Chief Information Officer, the DOA Deputy Administrator of Enterprise Operations, the DOA Chief Information Security Officer, and other DOA staff to gain an understanding of the steps that have been taken to develop executive branch agency IT policies and standards and monitoring and oversight of executive branch agency IT operations.

State agencies use computer systems that DOA is responsible for ensuring are properly secured and are relied on to complete critical functions, including processing checks, accounting for cash receipts, preparing financial statements, and administering federal grant programs.

***Effect:***

Because policies and standards were not implemented until October 2018, a lack of policies and standards existed throughout the audit period. A lack of policies and standards that apply to all executive branch agencies can lead to weaknesses in the State's network. Because there are interconnections across agencies in the State's network, weaknesses at one agency can affect security for other agencies.

Additionally, failure to monitor executive branch agencies' environments and practices can also lead to vulnerabilities in the State's network, known or unknown, because there is no assurance that all systems are meeting a minimum level of security for the State's IT environment, as determined by the policies and standards, or an acceptance of additional risk by appropriate personnel for the State. Weaknesses in the security of the network can lead to inappropriate access to

confidential or sensitive data, unauthorized changes to the data within the system, or a failure of the system.

*Cause:*

DOA prioritized the development of the executive branch agency policies and standards as a prerequisite to completing vulnerability assessments and conducting penetration testing. Additionally, DOA used the DET policies and standards, which were not completed until March 2018, as a template for the executive branch agency policies and standards, which resulted in DOA further delaying completion of steps to address the other recommendations. Finally, DOA indicated staff vacancies and competing projects influenced its ability to prioritize the development and completion of penetration testing, vulnerability assessments, and a comprehensive risk assessment. We note that the Bureau of Security, which is responsible for leading the work in this area, had five vacancies during FY 2017-18.

**Recommendation**

---

*We recommend the Wisconsin Department of Administration:*

- *develop and implement a proactive process to identify, assess, and address risks for the parts of the State's information technology environment that it is statutorily responsible for, including:*
  - *prioritizing its plans and timelines to complete vulnerability assessments and penetration testing across all state devices and networks within the Division of Enterprise Technology data centers as well as*
  - *completing a comprehensive risk assessment across all executive branch agencies; and*
- *report to the Joint Legislative Audit Committee by March 29, 2019, on its plans and timelines to address these concerns.*

**Response from the Wisconsin Department of Administration:** The Department agrees with this finding and the associated recommendations. DOA has completed many items identified in the previous audits including the creation and approval of executive branch policies and standards by the ITESC. DOA will continue to execute the plans identified in the previous Corrective Action Plan updates, as well as the provided Correction Action Plan for this finding.

---

**Finding 2018-005: STAR Security Concerns\***

*Criteria:*

The Department of Administration is responsible for the maintenance of STAR. To provide proper internal control, information technology security policies and procedures are necessary to ensure data stored and processed in STAR are protected

from accidental or intentional misuse or destruction. IT controls should be established to prevent inappropriate or inadvertent access to STAR and its related databases and to provide staff with a consistent methodology for performing their job functions. Finally, NIST *Special Publication 800-53r4* discusses the importance of creating policies and procedures, ensuring proper separation of duties, and maintaining a standard for access that seeks to provide a user with least privilege, which requires that only the minimum necessary rights are assigned to complete a task.

***Condition:***

DOA continues to make progress in addressing concerns related to STAR security. During our FY 2015-16 and FY 2016-17 audits of STAR, we identified weaknesses in policies, standards, and procedures related to security, as well as areas of inappropriate or excessive access to STAR. In response to recommendations from our FY 2015-16 and FY 2016-17 audits, the STAR Program Office adopted the security administration policies developed by the DOA Division of Enterprise Technology in the *DET IT Security Policy Handbook*, which are based on the NIST security framework. In addition, DOA developed security procedures in the *STAR Security Administration Handbook*, which was implemented in June 2017. Finally, DOA took steps to reduce some of the excessive or inappropriate access identified during our prior audits.

During our FY 2017-18 audit, we completed testing of security related to STAR Finance, STAR Procurement, STAR Human Capital Management (HCM), and the underlying databases; we reviewed and tested access related to the change management process; and we followed up on the progress DOA has made to address recommendations from our FY 2016-17 audit (Finding 2017-007). We found DOA continues to take steps to address the recommendations. For example, in February 2018, DOA implemented an annual user attestation procedure to review user access to STAR. In addition, we noted DOA took steps to further reduce some of the excessive or inappropriate access identified during prior audits and to implement new procedures in certain areas. However, some of the steps taken by DOA were later in the audit period or subsequent to the end of the audit period and, in other areas, we continued to identify access concerns and a lack of procedures. We determined that the detailed results of our review were too sensitive to communicate publicly. Therefore, we communicated the results in confidential interim memoranda to the DOA State Controller's Office and the STAR Program Office.

***Questioned Costs:***

None.

***Context:***

We completed testing of security administration over the STAR Finance, STAR Procurement, and STAR HCM applications and the related databases. We interviewed staff in the STAR Program Office, the DOA State Controller's Office, and the DOA Division of Personnel Management to gain an understanding of the security administration policies and procedures, and the steps taken to address our prior-year recommendations. In addition, we performed queries to test access to accounts and

roles in STAR, and we requested documentation to test in other areas of security administration.

STAR functions include processing vendor payments, accounting for cash receipts, tracking and maintaining employee information, tracking employee time, and processing payroll. STAR is used by the State Controller's Office and most state agencies to report financial information, monitor budgets, administer federal grants, process payroll, process transactions, and manage assets.

*Effect:*

Although it can be difficult to determine how IT concerns such as those we identified affect the financial statements and material federal compliance areas, ineffective general IT controls in areas such as these may permit controls over individual systems to operate improperly and may allow financial statement misstatements and noncompliance to occur and not be detected.

Weaknesses in IT security controls increase the risk that unauthorized or erroneous transactions could be processed or changes could be made to accounting, payroll, and other data. In addition, failure to provide an appropriate level of protection for systems and data increases the risk that personally identifiable information could be accidentally or maliciously exposed.

*Cause:*

DOA continues to develop its procedures and controls over the STAR environment, and to learn about the complexities and intricacies of security in this environment. Because some procedures were not implemented until late in the audit period, or after the end of the audit period, risks continued to exist.

**☑ Recommendation**

---

*We recommend the Wisconsin Department of Administration:*

- *review and update its annual user attestation procedure by January 31, 2019, to ensure a comprehensive review of access to STAR is performed for the next review, adjust access as necessary as a result of the review, and maintain documentation of all access reviews;*
- *by June 30, 2019, complete a review of security practices and settings for STAR, document procedures and ensure controls over the applications conform to the policies in the Division of Enterprise Technology IT Security Policy Handbook, and document justifications for any exceptions to the established policies; and*
- *by June 30, 2019, take corrective actions related to the specific recommendations in the confidential interim memoranda provided during the audit.*

**Response from the Wisconsin Department of Administration:** The Department of Administration agrees with the recommendations.

---



## **Finding 2018-006: Wisconsin Employee Benefit System Security**

### *Criteria:*

The Wisconsin Employee Benefit System (WEBS) is a DB2 system implemented by the Department of Employee Trust Funds in 1992 to administer Wisconsin Retirement System (WRS) data and serve as a central repository for benefit data for programs administered by the Department of Employee Trust Funds. WEBS is maintained on the Department of Administration Division of Enterprise Technology mainframe. To access WEBS, users require access to both the mainframe and to WEBS. WEBS contains information for all WRS participants, including sensitive information such as social security numbers, birthdates, earnings, and beneficiary information for state and local government employees. Due to the sensitive nature of this information WEBS access should be appropriately limited.

To ensure access remains appropriate, the ETF Bureau of Information Technology Services (BITS) completes an annual review of access to WEBS. As part of this review, BITS sends a listing of WEBS access to supervisors in each division, requests the supervisors review the access for appropriateness, and notify BITS of any needed changes to user's access. BITS is responsible for updating the WEBS access based on the information provided by the division supervisors.

### *Condition:*

We reviewed the process BITS performed to conduct the annual WEBS access review. We reviewed all responses BITS received from the division supervisors, and we identified access changes were requested by supervisors for 25 users. We found that BITS did not make the requested access changes for 21 of the 25 users. Further, one of the users who continued to have access was no longer employed at ETF. We did identify that this user's access to the mainframe had been revoked. Therefore, the user would not have been able to access the WEBS system.

### *Questioned Costs:*

None.

### *Context:*

In performing our testing, we requested the emails sent by BITS to division supervisors, the responses from supervisors, and current WEBS access listings. Our review focused on supervisor responses and whether BITS made the access changes requested by supervisors.

### *Effect:*

Inappropriate access to WEBS increases the risk that personal and confidential state and local employee information could be inappropriately changed or compromised. For example, access was not removed for one user who had the ability to change a beneficiary.

### *Cause:*

BITS did not track the WEBS access review responses to ensure the access was removed as requested.

**☑ Recommendation**

---

*We recommend the Wisconsin Department of Employee Trust Funds review its procedures for tracking the responses from supervisors for WEBS access changes and update as necessary to ensure that access changes are made as requested*

**Response from the Wisconsin Department of Employee Trust Funds:** The Department of Employee Trust Funds agrees with the recommendation.

### **Finding 2018-007: Financial Reporting Concerns—Other Postemployment Benefits Note Disclosures**

*Criteria:*

The Department of Administration State Controller's Office is responsible for preparing the State of Wisconsin's CAFR. This responsibility includes ensuring new accounting standards, issued by the GASB, are implemented as they become effective. For FY 2017-18, GASB Statement Number 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* became effective. This GASB standard changed accounting and financial reporting requirements for measuring the other postemployment benefit (OPEB) liability for OPEB plans, as well as requirements for both the notes and required supplementary information for the employers that participate in OPEB plans. OPEB refers to the benefits, other than pensions, that a state or local government employee may receive after they have left employment, generally upon retirement. An OPEB plan can include medical, prescription drug, dental, vision, and other health-related benefits, whether provided separately or through a pension plan, as well as death benefits, life insurance, and long-term care coverage, when provided separately from a pension plan. GASB's overall goal with the issuance of new OPEB accounting standards was to improve the usefulness of OPEB information for making financial decisions and assessing accountability.

*Condition:*

The State, including the University of Wisconsin System and state authorities reported as component units of the State, participate in two OPEB programs: the State Retiree Health Insurance program and the State Retiree Life Insurance program. In our audit of the State's CAFR, we reviewed the note disclosures prepared by SCO and considered the requirements of GASB Statement Number 75 that would apply to each of the programs. SCO did not initially include numerous note disclosures required by GASB Statement Number 75. For example, SCO did not include:

- amounts for each of the State's component units that detailed each component's share of the net OPEB liability, OPEB expense, and deferred inflows and outflows related to the State Retiree Life Insurance program; for example, SCO did not report that the component units' share of the \$493.5 million net OPEB liability for the State Retiree Life Insurance program was \$45.5 million;

- a Schedule of Changes in the net OPEB liability, which details the specific changes to the total OPEB liability and the plan assets over the past year, for the State Retiree Life Insurance program;
- the dates of the experience study that was used in developing the assumptions used in calculating the liability for the State Retiree Health Insurance program and the State Retiree Life Insurance program; and
- changes in assumptions used in calculating the total OPEB liability for the State Retiree Life Insurance program.

In addition, SCO did not include required supplementary information that is required by GASB Statement Number 75 for either the State Retiree Health Insurance program or the State Retiree Life Insurance program. After our inquiry, SCO updated the information to meet the requirements of GASB Statement Number 75 for both OPEB programs.

***Questioned Costs:***

None.

***Context:***

In conducting our audit of the State’s CAFR, we reviewed the accounting standards issued by GASB and assessed whether these standards were properly considered when preparing the financial statements and required note disclosures.

***Effect:***

Without the disclosures required by GASB, users of the financial statements may not be fully informed about relevant information pertaining to the OPEBs that the State provides to its employees upon retirement.

***Cause:***

SCO did not properly consider the requirements of GASB Statement Number 75 in preparing the note disclosures for the State’s CAFR.

**Recommendation**

---

*We recommend the Wisconsin Department of Administration ensure GASB standards are fully considered and the requirements of the standards are being met when preparing the State’s financial statements, required note disclosures, and required supplementary information.*

**Response from the Wisconsin Department of Administration:** The Department of Administration agrees with the recommendation.

---

## **Finding 2018-008: Financial Reporting for Changes to Infrastructure-related Capital Assets at the Department of Transportation**

### *Criteria:*

Generally accepted accounting principles (GAAP) require capital assets of governmental funds to be reported in the government-wide Statement of Net Position. This statement includes those capital assets for which the Department of Transportation (DOT) is responsible, including infrastructure capital assets, and other nondepreciable capital assets. DOT has established capitalization criteria that are used to determine which construction projects should be capitalized as well as when a construction project is considered to be complete for financial reporting purposes. Construction projects that will be capitalized are reported as other nondepreciable capital assets until considered complete, at which time they are reported as infrastructure capital assets. For FY 2017-18, DOT changed its capitalization criteria.

GAAP also establishes standards for changes that affect financial reporting. Specifically, GASB Statement Number 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, defines accounting changes due to a change in accounting principle or a change in accounting estimate and also defines a correction of an error. GASB Statement 62 further prescribes the financial reporting and other disclosure requirements for each type of accounting change and for a correction of an error.

### *Condition:*

DOT did not fully consider relevant GASB requirements for financial reporting of its change to the capitalization criteria. Specifically, DOT did not assess whether the change should be classified as a change in accounting principle, change in accounting estimate, or correction of an error in accordance with GASB Statement 62. At our request, DOT completed an assessment of the relevant GASB Statement 62 requirements and, as a result of that assessment, it modified its reporting of infrastructure capital assets and other nondepreciable capital assets.

### *Questioned Costs:*

None.

### *Context:*

DOT submits financial information to the Department of Administration State Controller's Office, which is responsible for preparing the State's CAFR. Infrastructure capital assets and other nondepreciable capital assets are separately reported on the Statement of Net Position and within the related note disclosures in the CAFR. Infrastructure capital assets and other nondepreciable capital assets reported by DOT account for 100.0 percent and 62.1 percent, respectively, of the total for each type of asset.

We evaluated the change made by DOT to its capitalization criteria and assessed the reporting of the change against GASB standards. We could not initially assess the appropriateness of how DOT reported the change in its capitalization criteria

because DOT did not initially provide a comprehensive summary of its rationale for the change in capitalization criteria; had not fully assessed the related reporting requirements in GASB Statement 62; and provided us infrastructure-related information that contained substantive errors (see Finding 2018-009). In response to our request, DOT assessed the relevant GASB Statement 62 requirements and prepared a written summary of both the change in capitalization criteria, including DOT's rationale, and an assessment of the how the changes would be reported in accordance with the requirements of GASB Statement 62.

*Effect:*

DOT initially reported prior-period adjustments to the beginning balances that decreased infrastructure capital assets and increased other nondepreciable capital assets by \$713.2 million due to the change it made to its capitalization criteria. When completing the assessment we requested, DOT determined that the GASB Statement 62 requirements related to a change in estimate were applicable for the change in capitalization criteria that it had made, and that GASB required such changes to be applied only prospectively. As a result, DOT eliminated the prior-period adjustments.

*Cause:*

DOT did not consider all relevant GASB standards for the changes to its capitalization criteria, and it did not sufficiently communicate with others within DOT or to SCO about the changes to obtain guidance about relevant financial reporting requirements.

**Recommendation**

---

*We recommend the Wisconsin Department of Transportation further its understanding of relevant financial reporting standards, assess the application of these standards before preparing financial statement information, and seek guidance from the Wisconsin Department of Administration State Controller's Office to do so.*

**Response from the Wisconsin Department of Transportation:** The Department of Transportation agrees with the finding.

---

**Finding 2018-009: Determination of Infrastructure-related Capital Assets by the Department of Transportation\***

*Criteria:*

GAAP requires capital assets of governmental funds to be reported in the government-wide Statement of Net Position. This statement includes those capital assets for which the Department of Transportation is responsible, including infrastructure capital assets and other nondepreciable capital assets. To properly determine the amounts to report for infrastructure capital assets and other nondepreciable capital assets, DOT must analyze a variety of data related to expenditures incurred during the year, disposals that occurred during the year, and projects in progress or completed during the year. The determined amounts

are considered to be estimates, and the procedures to produce them are complex. DOT's documented procedures and our discussions with DOT staff indicated to us that, except for a change in the capitalization criteria used, DOT intended to use the same process as in prior years.

***Condition:***

In completing its procedures to determine the amounts to report for infrastructure capital assets and other nondepreciable capital assets, DOT did not appropriately compile and analyze data, determine the items that should be capitalized, or assess the classification of these items. This resulted in a variety of errors in the amounts reported for governmental activities on the Statement of Net Position. For example, DOT double-counted several projects in progress when calculating the amount it reported for other nondepreciable capital assets. As another example, DOT removed several infrastructure capital assets that had been appropriately capitalized in prior years and were not disposed of during FY 2017-18. During our FY 2016-17 audit, we also identified concerns with infrastructure (Finding 2017-008).

***Questioned Costs:***

None.

***Context:***

DOT submits financial information to the Department of Administration State Controller's Office, which is responsible for preparing the State's CAFR. The Statement of Net Position included in the CAFR reports total capital assets for governmental activities of \$24.5 billion, of which approximately \$20.5 billion represents infrastructure capital assets and other nondepreciable capital assets reported as a result of DOT's process.

During our review, we compared DOT's process for determining the amounts reported for infrastructure capital assets and other nondepreciable capital assets for FY 2017-18 to the process used for the prior year, and we considered the reasonableness and potential effect of changes in the process based on our understanding of the prior-year process.

***Effect:***

We identified multiple errors in the procedures DOT completed that resulted in DOT reporting inaccurate amounts for infrastructure capital assets and other nondepreciable capital assets for governmental activities on the Statement of Net Position. For example, DOT overstated the other nondepreciable capital assets by \$622.4 million because it double-counted several projects in progress. As another example, DOT understated infrastructure capital assets by \$136.2 million because it removed several infrastructure capital assets that had been appropriately capitalized in prior years. After discussing our concerns with DOT staff, they made revisions and submitted corrected information to SCO.

***Cause:***

Although both DOT's documented procedures and staff indicated that the process used to determine the amounts reported for infrastructure capital assets and other

nondepreciable capital assets for FY 2017-18 was the same as the prior-year process, the actual process used for FY 2017-18 was not consistent with the prior-year process or with DOT's documented procedures. In addition, DOT's documented procedures were not sufficiently detailed to support successful completion of the process. Further, DOT staff did not sufficiently understand the process or how procedures related to each other and the determination and reporting of amounts for infrastructure capital assets and other nondepreciable capital assets. DOT staff were unable to explain how the procedures initially completed for FY 2017-18 would result in the reporting of appropriate amounts to SCO. When we explained our concerns with the procedures initially completed, DOT staff made multiple revisions in order to follow the prior-year process.

---

**☑ Recommendation**

*We recommend the Wisconsin Department of Transportation take steps to improve the process for determining the amounts to be reported for infrastructure capital assets and other nondepreciable capital assets, including developing staff understanding of the process, revising documented procedures to provide additional detail, and training staff in appropriate completion of the procedures.*

**Response from the Wisconsin Department of Transportation:** The Department of Transportation agrees with the finding.

---

### **Finding 2018-010: Accounting for Crossover Refunding Bonds**

**Criteria:**

The Department of Administration State Controller's Office is responsible for preparing the State of Wisconsin's CAFR. This responsibility includes ensuring new financial activity is accurately reflected in the financial statements in accordance with generally accepted accounting principles issued by the Governmental Accounting Standards Board (GASB).

A crossover refunding bond issuance is an issuance in which the proceeds are placed in escrow and used to make debt service payments on the refunding bonds until the crossover date, which is the call date or maturity date of the original bonds that are to be refunded. The original bonds continue to be reported as a liability on the financial statements because the entity remains liable for the original bonds. The crossover refunding bonds are also reported as a liability and the proceeds from the refunding bonds are reported as restricted cash until the crossover date of the original bonds.

In accordance with *GASB Implementation Guide 2015-1*, the refunding debt in a crossover refunding is not considered capital-related debt until the crossover date at which time the entity no longer has a liability for the bonds. At that time, the refunding bonds take on the characteristics of the original bonds, and if the original bonds were considered capital-related debt, the refunding bonds would be included in the calculation of net investment in capital assets in the government-wide financial statements.

***Condition:***

In FY 2017-18, the State issued crossover refunding bonds in which the State refunded \$530.4 million in certain outstanding general obligation bonds and transportation revenue bonds. The accounting for the crossover refunding bonds was not completed accurately and the GASB implementation guide was not followed.

***Questioned Costs:***

None.

***Context:***

In conducting our audit of the State's CAFR, we reviewed the accounting standards issued by GASB and assessed whether these standards were properly considered when preparing the financial statements and required note disclosures.

***Effect:***

The components of Net Position for governmental activities on the Statement of Net Position were misstated as follows:

- Net Investment in Capital Assets was understated by \$192.1 million.
- Restricted for Debt Service was overstated by \$432.4 million.
- Unrestricted, which is a deficit, was overstated by \$240.3 million.

***Cause:***

SCO did not properly consider the GASB requirements related to financial reporting for crossover refunding debt. SCO did not gain an adequate understanding of GASB standards to ensure the appropriate accounting for the crossover refunding bonds in the government-wide Statement of Net Position.

**Recommendation**

---

*We recommend the Wisconsin Department of Administration take additional steps to review and ensure new financial activity of the State is properly reported in the financial statements in accordance with Governmental Accounting Standards Board standards and guidance.*

**Response from the Wisconsin Department of Administration:** The Department of Administration agrees with the recommendation.

---



## Section III

### Federal Award Findings and Questioned Costs

Uniform Guidance requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to make a management decision. The specific information that Uniform Guidance requires in audit findings can be found in the agency narratives on the page numbers referenced in this section. The agency narratives also include the agencies’ responses. Agencies’ corrective action plans for audit findings are included in the Corrective Action Plans chapter, which starts on page 203.

Repeat findings from report 18-5 are marked with an asterisk (\*).

**U.S. DEPARTMENT OF AGRICULTURE**

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-302 p. 41	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Subrecipient Monitoring for the Supplemental Nutrition Assistance Program	\$ 0
<b>Total U.S. Department of Agriculture</b>				\$ 0

**U.S. DEPARTMENT OF EDUCATION**

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-100 p. 19	84.048	Career and Technical Education—Basic Grants to States	Timing of Draws of Federal Funds	\$ 0
2018-101 p. 19	84.287	Twenty-First Century Community Learning Centers	Timing of Draws of Federal Funds	0
2018-101 p. 19	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Timing of Draws of Federal Funds	0

**Wisconsin Technical College System**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-900 p. 63	84.048	Career and Technical Education—Basic Grants to States	Monitoring of Subrecipients— Career and Technical Education—Basic Grants to States	\$ 0
<b>Total U.S. Department of Education</b>				\$ 0

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-100 p. 19	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Timing of Draws of Federal Funds	\$ 0

**Wisconsin Department of Children and Families**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-203 p. 31	93.563	Child Support Enforcement	Federal Award Monitoring for Child Support Enforcement	\$ 0
2018-200 p. 26	93.575	Child Care and Development Block Grant	Collection of Child Care Provider Overpayments	Undetermined
2018-201 p. 27	93.575	Child Care and Development Block Grant	Reconciliation of Child Care Payments	0
2018-202 p. 29	93.575	Child Care and Development Block Grant	Monitoring of Child Care Providers	0
2018-200 p. 26	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Collection of Child Care Provider Overpayments	Undetermined
2018-201 p. 27	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Reconciliation of Child Care Payments	0
2018-202 p. 29	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Monitoring of Child Care Providers	0

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-304 p. 46	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program	\$ 0
2018-300 p. 36	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined
2018-301 p. 38	93.778	Medical Assistance Program	Medical Assistance Program Payments to Terminated Providers	69,970
2018-303 p. 43	93.778	Medical Assistance Program	Medical Assistance Program Payments for Ineligible Services to Inmates	9,235
2018-305 p. 48	93.778	Medical Assistance Program	Medical Assistance Program Provider Overpayments	Undetermined

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** *(continued)*

**Wisconsin Department of Public Instruction**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-400 p. 54	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Subrecipient Monitoring for Substance Abuse and Mental Health Services Projects of Regional and National Significance Program	\$ 0

<b>Total U.S. Department of Health and Human Services</b>	<u>\$ 79,205</u> Plus an Undetermined Amount
---	---

**U.S. SOCIAL SECURITY ADMINISTRATION**

**Wisconsin Department of Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-100 p. 19	96.001	Social Security-Disability Insurance	Timing of Draws of Federal Funds	\$ 0

<b>Total U.S. Social Security Administration</b>	<u>\$ 0</u>
--	-------------

**FINDINGS AFFECTING MULTIPLE PROGRAMS**

**University of Wisconsin System Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
2018-700 p. 58		Student Financial Assistance Cluster	Information Technology Controls at the University of Wisconsin System*	\$ 0

<b>Total Findings Affecting Multiple Programs</b>	<u>\$ 0</u>
---	-------------

<b>TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN</b>	<b>\$ 79,205</b> Plus an Undetermined Amount
--	---





---

## **AUDITEE SECTION**

---



---

# State of Wisconsin Summary Schedule of Prior Audit Findings

---

**Federal Compliance Findings** | **Financial Statement Findings**  
pages 98-115 | pages 116-129



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor  
Ellen Nowak, Secretary  
Waylon Hurlburt, Division Administrator

---

**Status of Prior Year Audit Findings**

**Finding:** Federal Cash Management Processes (2017-100)

**Federal Programs:** Foster Care—Title IV-E (CFDA #93.658), Children’s Health Insurance Program (CFDA #93.767), Medical Assistance Program (CFDA #93.778)

**Status of Audit Finding:**

Corrective Action Taken

Person responsible for corrective action:

Sharon Hughes, Financial Management Supervisor

Department of Administration, Division of Executive Budget and Finance, State Controller’s Office

Sharon.Hughes@wisconsin.gov

---

Executive Budget and Finance, State Controller’s Office, PO Box 7932, Madison, WI 53707-7932

Phone: (608) 266-1694 | DOA.WI.GOV

WISCONSIN IS OPEN FOR BUSINESS





STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor  
Ellen Nowak, Secretary  
Sara L. Buschman, Division Administrator

### Status of Prior Year Audit Findings

**Finding:** Subrecipient Monitoring for the Community Development Block Grant (2017-103, 2015-001, 2014-001, WI-13-1, WI-12-2)

**Federal Program:** Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228)

**Status of Audit Finding:** Corrective Action Taken

Person responsible for corrective action:  
Sara Buschman, Administrator  
Division of Energy, Housing and Community Resources  
Saral.Buschman@wisconsin.gov

**Finding:** Subrecipient Monitoring for the HOME Investment Partnerships Program (2017-101, 2015-004, 2014-006)

**Federal Program:** HOME Investment Partnerships Program (CFDA #14.239)

**Status of Audit Finding:** Corrective Action Taken

Person responsible for corrective action:  
Sara Buschman, Administrator  
Division of Energy, Housing and Community Resources  
Saral.Buschman@wisconsin.gov

**Finding:** Monitoring and Inspections of Rental Housing Units (2017-104, 2015-009, 2014-009)

**Federal Program:** HOME Investment Partnerships Program (CFDA #14.239)

**Status of Audit Finding:** Corrective Action Taken

Person responsible for corrective action:  
Sara Buschman, Administrator  
Division of Energy, Housing and Community Resources  
Saral.Buschman@wisconsin.gov

Division of Energy, Housing and Community Resources,  
101 East Wilson Street, PO Box 7970, Madison, WI 53707-7970  
DOA.WI.GOV  
WISCONSIN IS OPEN FOR BUSINESS

**Finding:** Section 3 Reporting for the Community Development Block Grant (2017-102)

**Federal Program:** Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228)

**Status of Audit Finding: Corrective Action Taken**

Prior to June 30, 2018, DOA was able to review in the U.S. Department of Housing and Urban Development's (HUD) SPEARS system the Section 3 Summary Report for the period ended September 30, 2016. DOA determined that the information entered in SPEARS was correct and, therefore, no correction was required; and that it is appropriate to exclude information for the Neighborhood Stabilization Program from the Section 3 Summary Report.

Person responsible for corrective action:

Sara Buschman, Administrator

Division of Energy, Housing and Community Resources

Sara.Buschman@wisconsin.gov

---



201 East Washington Avenue, Room A200  
 P.O. Box 8916  
 Madison, WI 53708-8916

Governor Scott Walker  
 Secretary Eloise Anderson

Division of Management Services  
 Bureau of Finance

### Status of Prior Year Audit Findings

**Finding:** Foster Care Rate Setting for Milwaukee County Cases (2015-013, 2014-016, WI-13-5, WI-12-14, WI-11-47, WI-10-22)

**Federal Program:** Foster Care—Title IV-E (CFDA #93.658)

**Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:  
 David Berndt, Title IV-E Program Coordinator  
 Department of Children and Families, Division of Safety and Permanence  
[David.Berndt@wisconsin.gov](mailto:David.Berndt@wisconsin.gov)

**Finding:** Foster Care Rate Setting for the Balance of the State Cases (2015-014, 2014-017)

**Federal Program:** Foster Care—Title IV-E (CFDA #93.658)

**Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:  
 David Berndt, Title IV-E Program Coordinator  
 Department of Children and Families, Division of Safety and Permanence  
[David.Berndt@wisconsin.gov](mailto:David.Berndt@wisconsin.gov)

**Finding:** W-2 Case File Documentation (2015-018, 2014-019, WI-13-8, WI-12-20, WI-11-51)

**Federal Program:** Temporary Assistance for Needy Families (CFDA #93.558)

**Status of Audit Finding: Corrective Action Taken**

In June 2018, the Bureau issued Operations Memo 18-J6 and a Policy Desk Aid to ensure that W-2 agencies understand the need to enter SSNs or SSN Application Dates for all W-2 applicants and participants and the timeframes in which these entries must occur per W-2 eligibility requirements. In collaboration with DHS, CWW was enhanced to support existing policy requiring all members of a W-2 group to provide either an SSN or an SSN application date. Invalid verification codes have been removed from the drop down list to reduce error rates.

Person responsible for corrective action:  
 Margaret McMahon, Director, Bureau of Working Families  
 Department of Children and Families, Division of Family and Economic Security  
[Margaret.McMahon@wisconsin.gov](mailto:Margaret.McMahon@wisconsin.gov)

---

**Finding:** Noncooperation with Child Support (2015-019, 2014-020, WI-13-9)

**Federal Program:** Temporary Assistance for Needy Families (CFDA #93.558)

**Status of Audit Finding: Corrective Action Taken**

In June 2018, Operations Memo 18-11 was issued to clarify policy regarding required agency action and timeliness when a parent in the W-2 group fails to cooperate with child support requirements and to update policy to provide guidance on determining overpayments.

Person responsible for corrective action:

Margaret McMahon, Director, Bureau of Working Families  
Department of Children and Families, Division of Family and Economic Security  
[Margaret.McMahon@wisconsin.gov](mailto:Margaret.McMahon@wisconsin.gov)

---

**Finding:** Foster Care—Title IV-E Subrecipient Monitoring (2017-200, 2015-022)

**Federal Program:** Foster Care- Title IV-E (CFDA #93.658)

**Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:

Claudius Lebi, Financial Integrity and Audit Section, Chief  
Department of Children and Families, Division of Management Services  
[ClaudiusO.Lebi@wisconsin.gov](mailto:ClaudiusO.Lebi@wisconsin.gov)

---

**Finding:** Subrecipient Monitoring (2015-022)

**Federal Programs:** Temporary Assistance for Needy Families (CFDA #93.558), Child Support Enforcement (CFDA #93.563), Child Care and Development Fund Cluster (CFDA #93.575/93.596), Adoption Assistance (CFDA #93.659)

**Status of Audit Finding: Partially Corrected**

DCF developed a new Contract Monitoring 101 training. The first training was delivered June 28, 2018 with additional sessions planned. As part of the process, additional training needs were identified and planned. The additional planned training will be completed in state fiscal year 2019. DCF produced a preliminary monitoring dashboard for contract managers with roll out on July 5, 2018, with an additional dashboard suite to be completed in state fiscal year 2019.

Person responsible for corrective action:

Robert Nikolay, Administrator  
Department of Children and Families, Division of Management Services  
[Robert.Nikolay@wisconsin.gov](mailto:Robert.Nikolay@wisconsin.gov)

Scott Walker  
Governor



DIVISION OF ENTERPRISE SERVICES

1 WEST WILSON STREET  
PO BOX 7850  
MADISON WI 53707-7850

Linda Seemeyer  
Secretary

State of Wisconsin  
Department of Health Services

Telephone: 608-266-8445  
Fax: 608-267-6749  
TTY: 711 or 800-947-3529

DATE: July 31, 2018

TO: Brian Geib, Audit Supervisor  
Legislative Audit Bureau

FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Status of Prior Audit Findings:

**Eligibility Documentation**

**Finding:** Eligibility Documentation (2015-023, 2014-024, WI-13-11, WI-12-21, WI-11-2, WI-10-3)

**Federal Programs:** Children's Health Insurance Program (CFDA #93.767), Medical Assistance Program (CFDA #93.778), Money Follows the Person Rebalancing Demonstration (CFDA #93.791)

**Status of Audit Finding: Corrective Action Taken**

**Person(s) Responsible for Corrective Action:**

Jennifer Mueller, Associate Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services

Rebecca McAtee, Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services

**Contact Information:**

[Jenniferm.mueller@dhs.wisconsin.gov](mailto:Jenniferm.mueller@dhs.wisconsin.gov)  
608-267-3371

[Rebecca.McAtee@dhs.wisconsin.gov](mailto:Rebecca.McAtee@dhs.wisconsin.gov)  
608-266-8628


**Computer Data Matches**

**Finding:** Computer Data Matches (2017-300, 2016-001, 2015-024, 2014-025, WI-13-12, WI-12-22, WI-11-3, WI-10-5, WI-09-4, WI-08-02, WI-07-6, WI-06-6, WI-05-6, WI-04-5)

**Federal Program:** Medical Assistance Program (CFDA #93.778)

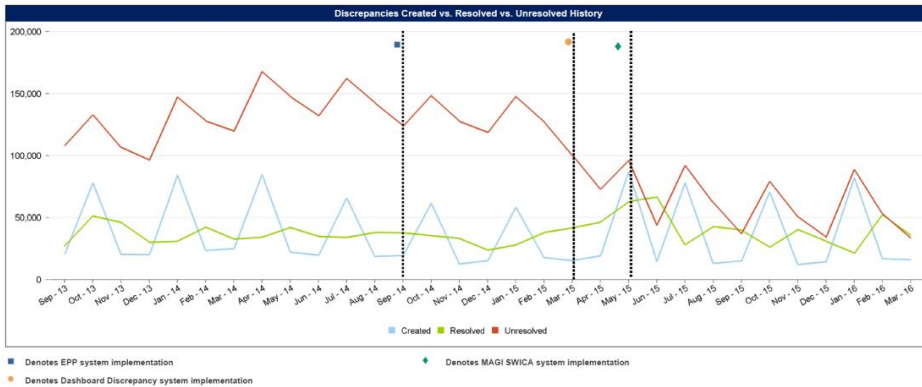
**Status of Audit Finding:** Partially Corrected

The State of Wisconsin has put in place multiple systems updates to support discrepancy review and processing over the course of the past several years – these implementations are highlighted in the attached documentation. The first of these was the implementation of Error Prone Profiling that identifies areas of significant risk for either worker or consumer error within the eligibility workflow. The second systems implementation was including Discrepancies on the Dashboard for workers. This project gave workers more visibility into what discrepancies were open and timeliness of processing those discrepancies – as well as giving Consortia the ability to assign discrepancies to staff similar to cases for processing. The last systems implementation that was put into place that is noted in the documentation was MAGI implementation of SWICA supporting our MAGI population (which is the majority of our population). This project specifically improved our data exchanges for SWICA matches.

 <b>IM Management Reports</b>	
<b>Discrepancy Processing History (Sep 13 - Mar 16) - Summary Report</b>	
<i>User Selections</i>	
Consortium / Tribal IM Agency	BAY LAKE CONSORTIUM;CAPITAL CONSORTIUM;CENTRAL CONSORTIUM;EAST CENTRAL PARTNERSHIP;GREAT RIVERS CONSORTIUM;KENOSHA RACINE CONSORTIUM;MORAINES LAKES CONSORTIUM;NORTHERN CONSORTIUM;NOT AVAILABLE;SOUTHERN CONSORTIUM;STATE CONSORTIUM;TRIBAL IM AGENCIES;WESTERN CONSORTIUM
Agency of Administration	ADAMS COUNTY;ASHLAND COUNTY;BAD RIVER TRIBE;BARRON COUNTY;BAYFIELD COUNTY;BROWN COUNTY;BUFFALO COUNTY;BURNETT COUNTY;CALUMET COUNTY;CHIPPEWA COUNTY;CLARK COUNTY;COLUMBIA COUNTY;CRAWFORD COUNTY;DANE COUNTY;DODGE COUNTY;DOOR COUNTY;DOUGLAS COUNTY;DUNN COUNTY;EAU CLAIRE COUNTY;FLORENCE COUNTY;FOND DU LAC COUNTY;FOREST COUNTY;GRANT COUNTY;GREEN COUNTY;GREEN LAKE COUNTY;IOWA COUNTY;IRON COUNTY;JACKSON COUNTY;JEFFERSON COUNTY;JUNEAU COUNTY;KENOSHA COUNTY;KEWAUNEE COUNTY;LAC COURTE OREILLES TRIBE;LAC DU FLAMBEAU TRIBE;LA CROSSE COUNTY;LAFAYETTE COUNTY;LANGLADE COUNTY;LINCOLN COUNTY;MANITOWOC COUNTY;MARATHON COUNTY;MARINETTE COUNTY;MARQUETTE COUNTY;MENOMINEE COUNTY;MENOMINEE TRIBE;MILWAUKEE COUNTY;MONROE COUNTY;OCONTO COUNTY;ONEIDA COUNTY;ONEIDA TRIBAL COUNCIL;OUTAGAMIE COUNTY;OZAUKEE COUNTY;PEPIN COUNTY;PIERCE COUNTY;POLK COUNTY;PORTAGE COUNTY;POTAWATOMI TRIBE;PRICE COUNTY;RACINE COUNTY;RED CLIFF TRIBE;RICHLAND COUNTY;ROCK COUNTY;RUSK COUNTY;SAUK COUNTY;SAWYER COUNTY;SHAWANO COUNTY;SHEBOYGAN COUNTY;SOKAOGON TRIBE;STATE LEVEL AGENCY;STATE OF WISCONSIN;ST. CROIX COUNTY;STOCKBRIDGE-MUNSEE TRIBE;TAYLOR COUNTY;TREMPEALEAU COUNTY;VERNON COUNTY;VILAS COUNTY;WALWORTH COUNTY;WASHBURN COUNTY;WASHINGTON COUNTY;WAUKESHA COUNTY;WAUPACA COUNTY;WAUSHARA COUNTY;WINNEBAGO COUNTY;WOOD COUNTY
Discrepancy Type	PRISONER;SOLQI QUERY;SWICA;UIB

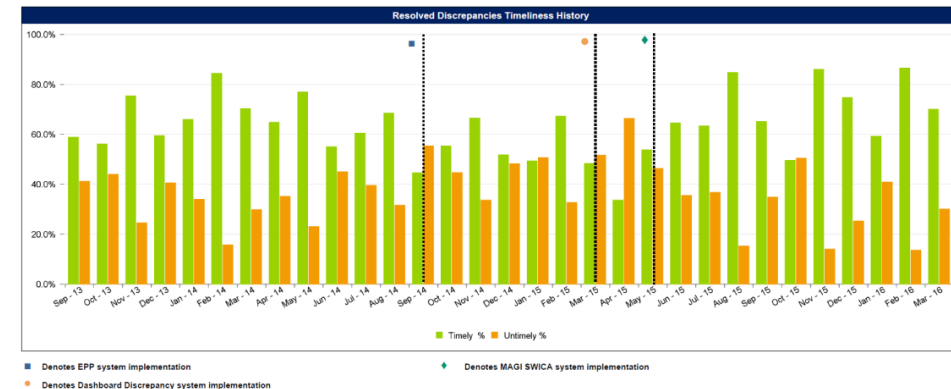
**CARES IM Management Reports**

Discrepancy Processing History (Sep 13 - Mar 16) - Summary Report



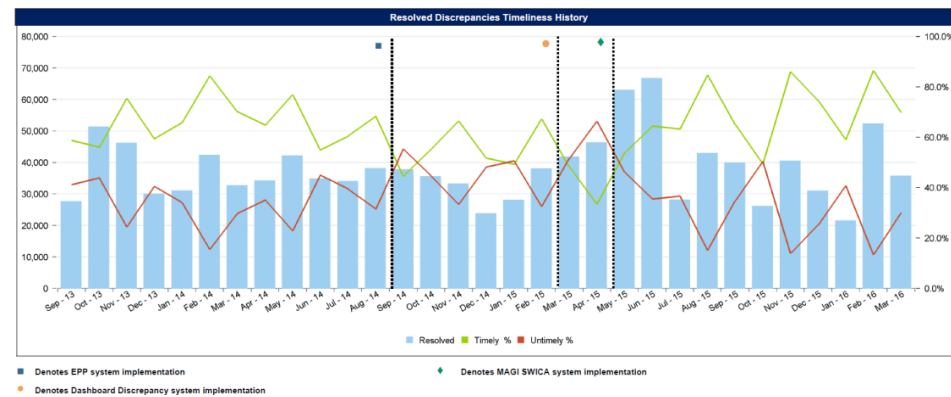
**CARES IM Management Reports**

Discrepancy Processing History (Sep 13 - Mar 16) - Summary Report



**CARES IM Management Reports**

Discrepancy Processing History (Sep 13 - Mar 16) - Summary Report



**CARES IM Management Reports**

**Discrepancy Processing History (Sep 13 - Mar 16) - Summary Report**

Month - Year	Created Count	Unresolved Count	Resolved Count	Resolved Timeliness			
				Timely		Untimely	
				Count	%	Count	%
Sep - 13	20,877	108,370	27,583	16,223	58.82%	11,360	41.18%
Oct - 13	77,856	132,892	51,321	28,775	56.07%	22,546	43.93%
Nov - 13	20,429	106,770	48,139	34,804	75.43%	11,335	24.57%
Dec - 13	20,131	96,404	30,074	17,879	59.45%	12,195	40.55%
Jan - 14	84,044	147,280	31,016	20,461	65.97%	10,555	34.03%
Feb - 14	23,501	127,972	42,381	35,742	84.37%	6,619	15.63%
Mar - 14	25,043	118,783	32,879	22,950	70.23%	9,729	29.77%
Apr - 14	84,528	167,853	34,215	22,189	64.85%	12,026	35.15%
May - 14	22,264	147,852	42,077	32,395	76.99%	9,682	23.01%
Jun - 14	19,647	132,160	34,825	19,149	54.99%	15,676	45.01%
Jul - 14	65,764	162,266	34,030	20,586	60.49%	13,444	39.51%
Aug - 14	18,696	142,562	38,098	26,084	68.47%	12,014	31.53%
Sep - 14	19,524	123,972	37,766	16,841	44.59%	20,925	55.41%
Oct - 14	61,535	148,359	35,480	19,644	55.37%	15,836	44.63%
Nov - 14	12,688	127,567	33,210	22,074	66.47%	11,136	33.53%
Dec - 14	15,315	118,736	23,744	12,300	51.80%	11,444	48.20%
Jan - 15	58,308	147,706	28,017	13,817	49.32%	14,200	50.68%
Feb - 15	17,835	127,080	37,998	25,577	67.31%	12,419	32.69%
Mar - 15	15,342	100,446	41,749	20,193	48.37%	21,556	51.63%
Apr - 15	19,286	73,113	46,345	15,572	33.60%	30,773	66.40%
May - 15	86,949	96,010	82,919	33,796	53.71%	29,123	46.29%

- Denotes EPP system implementation
- Denotes Dashboard Discrepancy system implementation
- ◆ Denotes MAGI SWICA system implementation
- ▲ Denotes SWICA Match Quarters

**CARES IM Management Reports**

**Discrepancy Processing History (Sep 13 - Mar 16) - Summary Report**

Month - Year	Created Count	Unresolved Count	Resolved Count	Resolved Timeliness			
				Timely		Untimely	
				Count	%	Count	%
Jun - 15	14,919	44,147	66,860	43,002	64.51%	23,858	35.49%
Jul - 15	77,891	91,978	28,125	17,804	63.30%	10,321	36.70%
Aug - 15	13,126	62,155	42,898	36,335	84.70%	6,563	15.30%
Sep - 15	15,188	37,348	39,932	26,018	65.16%	13,914	34.84%
Oct - 15	70,665	79,160	26,083	12,939	49.61%	13,144	50.39%
Nov - 15	12,206	50,838	40,469	34,803	86.0%	5,666	14.0%
Dec - 15	14,451	34,269	30,924	23,107	74.72%	7,817	25.28%
Jan - 16	82,018	88,771	21,420	12,680	59.20%	8,740	40.80%
Feb - 16	16,896	53,170	52,304	45,249	86.51%	7,055	13.49%
Mar - 16	16,126	33,366	35,723	25,005	70.0%	10,718	30.0%

**CARES IM Management Reports**

**Discrepancy Processing History (Sep 13 - Mar 16) - Summary Report**

Criteria	
<ul style="list-style-type: none"> <li>• Report should include counts for Created, Resolved, Resolved Timely, Resolved Untimely and Unresolved Discrepancies.</li> <li>• Report should include the below graphical representations:                             <ul style="list-style-type: none"> <li>o A graph comparing Created, Resolved and Unresolved counts for all the Month - Year's.</li> <li>o A graph comparing Resolved Timely % and Resolved Untimely % for all the Month - Year's.</li> <li>o A graph comparing Resolved, Resolved Timely % and Resolved Untimely % for all the Month - Year's.</li> </ul> </li> <li>• Report should include key dates that affected discrepancy processing in all the graphical representations, including: EPP go-live date, Discrepancies on the Dashboard Enhancement go-live date, and the MAGI SWICA Discrepancies go-live date</li> <li>• Report should include both IM and Non-IM programs</li> </ul>	
<p><b>Created Discrepancies Criteria</b></p> <ul style="list-style-type: none"> <li>• Consider all the discrepancies (SWICA, UIB, SOLQi and Prisoner) for each individual in the Case that is created between dates of September 2013 - March 2016.</li> <li>• All Discrepancies created should be reported against the discrepancy created Month - Year.</li> <li>• Report should include both IM and Non-IM programs</li> </ul>	
<p><b>Resolved Discrepancies Criteria</b></p> <ul style="list-style-type: none"> <li>• Consider all the discrepancies (SWICA, UIB, SOLQi and Prisoner) for each individual in the Case that is resolved between dates of September 2013 - March 2016.</li> <li>• All Discrepancies resolved should be reported against the discrepancy resolution Month - Year.</li> <li>• Report should include both IM and Non-IM programs</li> <li>• Report should include Timely and Untimely resolved discrepancy counts, and percentage of these based out of the total resolved discrepancy count.</li> <li>• Dashboard Due Date for a discrepancy is captured to determine timeliness for a resolved discrepancy.</li> <li>• For Discrepancies created prior to 21st March 2015(Dashboard implementation), due date for a discrepancy is calculated manually considering 45 days from the discrepancy created date for all the program types and discrepancy types                             <ul style="list-style-type: none"> <li>o Timely Resolved Discrepancies: Discrepancies resolved on or before the discrepancy due date should be counted as Timely Resolved Discrepancies.</li> <li>o Untimely Resolved Discrepancies: Discrepancies resolved after the discrepancy due date should be counted as Untimely Resolved Discrepancies.</li> </ul> </li> </ul>	
<p><b>Unresolved Discrepancies Criteria</b></p> <ul style="list-style-type: none"> <li>• Consider all the discrepancies (SWICA, UIB, SOLQi and Prisoner) for each individual in the Case that was unresolved at the end of each month between dates of September 2013 - December 2016. This set of discrepancy should be identified as follows:                             <ul style="list-style-type: none"> <li>o Discrepancy created prior to March 2016 and currently either unresolved, or it is resolved after Sep 2013</li> <li>o Discrepancy is considered as unresolved at end of month for all the months between discrepancy creation and discrepancy resolution, except the resolution month. For e.g. If a discrepancy is created on 12/13/2013 and resolved on 03/22/2014, the Discrepancy would be considered unresolved for the months of 12/2013, 01/2014 and 02/2014. The discrepancy would be considered resolved for the month 03/2014</li> </ul> </li> </ul>	



**CARES IM Management Reports**

**Discrepancy Processing History (Sep 13 - Mar 16) - Summary Report**

Report Fields	
Field Name	Field Description
Month - Year	Indicates the Month-Year combination for which aggregated counts for created, resolved and unresolved are reported.
Consortium / Tribal IM Agency	Consortium or Tribal IM Agency associated to the Agency of Administration.
Agency of Administration	County where the case is being serviced currently. This may be different from the county that serviced the case during discrepancy creation.
Discrepancy Type	This code indicates the type of discrepancy for the individual. Values includes: SWICA, SOLOi, UIB and Prisoner.
Created Count	Indicates the count of discrepancies created for each Month for user selected Consortium / Tribal IM Agency, county and discrepancy type.
Unresolved Count	Indicates the count of discrepancies unresolved at the end of each Month for user selected Consortium / Tribal IM Agency, county and discrepancy type.
Resolved Count	Indicates the count of discrepancies resolved for each Month for user selected Consortium / Tribal IM Agency, county and discrepancy type.
Timely	Indicates the count of discrepancies resolved for each Month within due date from creation, and the % with respect to Resolved Count for the corresponding month; for user selected Consortium / Tribal IM Agency, county and discrepancy type.
Untimely	Indicates the count of discrepancies resolved for each Month after due date from creation, and the % with respect to Resolved Count for the corresponding month; for user selected Consortium / Tribal IM Agency, county and discrepancy type.

The outcome of the implementation of these 3 initiatives was improvements in the timeliness of discrepancy processes and improved accuracy between data exchanges as shown in the significant improvement in the ratios over time. The metrics collected in the first 3 quarters of SFY 2016 demonstrate that 74% of discrepancies are processed timely, and the ration of discrepancies received to discrepancies resolved is 99%.

	Discrepancies Resolved	Discrepancies Set	Discrepancies Resolved Timely	Timely Percentage	Ratio Resolved to Set
Jul-15	77,891	28,125	17,804	63%	
Aug-15	13,126	42,898	36,335	85%	
Sep-15	15,158	39,932	26,018	65%	
Q3 2015	106,175	110,955	80,157	72%	105%
Oct-15	70,665	25,083	12,939	52%	
Nov-15	12,206	40,469	34,803	86%	
Dec-15	14,451	30,924	23,107	75%	
Q4 2015	97,322	96,476	70,849	73%	99%
Jan-16	82,018	21,420	12,680	59%	
Feb-16	16,996	52,304	45,249	87%	
Mar-16	16,126	35,723	25,005	70%	
Q1 2016	115,140	109,447	82,934	76%	95%
SFY 2016 YTD	318,637	316,878	233,940	74%	99%

One should also note that this data reflects all cases that would generate discrepancies (including SNAP and MA cases), and the systems solutions addressed above also cross all programs that would generate discrepancies.

The Department continues to work on improving the processes around discrepancies – we are currently engaged in a project with our partners at DCF that is specifically focused on discrepancies and are planning on using a future systems release to implement recommendations coming out of that workgroup. We have also streamlined and integrated some of our data exchanges (specifically Asset Verification - AVS) to better improve automated data matching. All of these improvements are intended to support the audit finding. AVS is slated to be in place June 2018 and Discrepancy systems changes are currently slated for October 2019.

**Person(s) Responsible for Corrective Action:**

Jennifer Mueller, Associate Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services

**Contact Information:**

[Jenniferm.mueller@dhs.wisconsin.gov](mailto:Jenniferm.mueller@dhs.wisconsin.gov)  
608-267-3371

**Children’s Health Insurance Program (CHIP) Participant Age Finding**

**Finding:** Children's Health Insurance Program Participant Age (2017-301)

**Federal Program:** Children's Health Insurance Program (CFDA #93.767)

**Status of Audit Finding: Partially Corrected**

We are still working to repay HHS for identified errors – but the systems fix identified in the solution has been implemented as part of our June 2018 release.

**Person(s) Responsible for Corrective Action:**

Rebecca McAtee, Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services

**Contact Information:**

[Rebecca.McAtee@dhs.wisconsin.gov](mailto:Rebecca.McAtee@dhs.wisconsin.gov)  
608-266-8628

**SSBG Sub-recipient Monitoring**

**Finding:** Social Services Block Grant Subrecipient Monitoring (2017-302)

**Federal Program:** Social Services Block Grant (CFDA #93.667)

**Status of Audit Finding: Partially Corrected**

The Wisconsin Department of Health Services has implemented policies and procedures and provided tools and training to the grant program divisions to ensure compliance with the Uniform Guidance sub-recipient monitoring requirements. Implementation of these policies and procedures and tools and training was provided to cover all sub-recipient grant programs including the Social Services Block Grant. Some division participation occurred in SFY18, full participation is expected to occur in SFY19. Implementation as an agency is not complete at this time.

**Person(s) Responsible for Corrective Action:**

Laurie Palchik, Director, Bureau of Strategic Sourcing, Division of Enterprise Services,  
Department of Health Services

**Contact Information:**

[Laurie.Palchik@dhs.wisconsin.gov](mailto:Laurie.Palchik@dhs.wisconsin.gov)  
608-266-9748

Wisconsin Department of Transportation  
Division of Business Management  
Bureau of Financial Management  
4822 Madison Yards Way  
Madison, WI 53705-9100

Governor Tony Evers  
Secretary Craig Thompson  
[wisconsindot.gov](http://wisconsindot.gov)  
Telephone: (608) 267-1215



### Status of Prior Year Audit Findings

**Finding:** Subrecipient Monitoring (2017-500)

**Federal Programs:**

Highway Planning and Construction (CFDA #20.205)

Airport Improvement Program (CFDA #20.106)

**Status of Audit Finding:** Partially Corrected

Highway Planning and Construction

The Planning Section is in the process of addressing remaining issues, which were not completed by June 30, 2018 due to timing of the receipt of the audit report. Training on the Uniform Guidance for planning staff will be completed by August 30, 2018. The section will also develop a formal process for tracking sub-recipients between agency divisions by October 1, 2018. In addition, the section will develop a self-certification document to be included in Regional Planning Council (RPC) work programs by December 20, 2018.

**Person responsible for corrective action:**

Charles Wade, Statewide Planning Section Chief

Division of Transportation Investment Management / Bureau of Planning and Economic Development

[Charles.wade@dot.wi.gov](mailto:Charles.wade@dot.wi.gov)

June Coleman, Local Roads programs & Finance Section Chief

Division of Transportation Investment Management / Bureau of Transit, Local Roads, Railroads & Harbors

[June.Coleman@dot.wi.gov](mailto:June.Coleman@dot.wi.gov)

Airport Improvement Program

The following items were not completed as of June 30, 2018 due to timing of receipt of the audit report.

The Bureau of Aeronautics (BOA) staff have worked with Federal Aviation Administration (FAA) staff to identify any potential sub-recipients. Through their combined efforts they identified that the BOA only has one sub-recipient, the Lawrence J. Timmerman Airport. Lawrence J. Timmerman Airport is managed by Milwaukee County and subject to an annual financial audit and a single audit of the grants they have received. These efforts will enable more accurate reporting in the SEFA report this fall.

WisDOT has developed a training program for individuals who deal with sub-recipients to ensure compliance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The training on the Uniform Guidance will be held July 30, 2018.

The Bureau of Aeronautics (BOA) is in the process of developing a checklist to ensure all areas of sub-recipient compliance have been addressed. Training on sub-recipient compliance and the checklist will be held July 29, 2018 for individuals who deal with sub-recipients.

**Person responsible for corrective action:**

Mary Strait, Airport Program Engineer  
 Division of Transportation Investment Management / Bureau of Aeronautics  
[Mary.Strait@dot.wi.gov](mailto:Mary.Strait@dot.wi.gov)

---

**Finding:** Airport Improvement Program Reporting (2017-501)

**Federal Program:** Airport Improvement Program (CFDA #20.106)

**Status of Audit Finding:** Partially Corrected

This was not fully completed as of June 30, 2018 due to timing of receipt of the audit report.

As of June 30<sup>th</sup>, 2018, Bureau of Aeronautics (BOA) staff had developed draft policies and procedures for preparation of each of the required reports. Draft detailed procedures have been created for obtaining the information needed to populate the SF-271, SF-270 and SF-425 reports from the PeopleSoft system. BOA Management will review and approve the draft policies and procedures by December 31, 2018. The SF-271 and SF-270 reports are submitted annually to the FAA by December 31 for the year ended September 30.

**Person responsible for corrective action:**

Charlene Mathison, Program Accountant  
 Division of Transportation Investment Management / Bureau of Aeronautics  
[Charlene.Mathison@dot.wi.gov](mailto:Charlene.Mathison@dot.wi.gov)

---

**Finding:** Reporting for the Formula Grants for Rural Areas (2017-502)

**Federal Program:** Formula Grants for Rural Areas (CFDA #20.509)

**Status of Audit Finding:** Corrective Action Taken

**Person responsible for corrective action:**

Ian Ritz, Transit Section Chief  
 Division of Transportation Investment Management / Bureau of Transit, Local Roads, Railroads and Harbors  
[Ian.ritz@dot.wi.gov](mailto:Ian.ritz@dot.wi.gov)



Administrative Support and Knowledge (ASK) Center  
Schofield 230 | 105 Garfield Avenue | PO Box 4004  
Eau Claire, WI 54702-4004  
[askcenter@uwec.edu](mailto:askcenter@uwec.edu) 715-836-3131

**Status of Prior Year Audit Findings**

**Finding:** Eligibility, TRIO—McNair Post-Baccalaureate Achievement (2016-007)

**Federal Program:** TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

**Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:  
Name, Title: Dr. Matt Evans, McNair Program Director  
Division or Unit (If applicable): EDI and Student Affairs  
Email address [evansmm@uwec.edu](mailto:evansmm@uwec.edu)

---

**Finding:** Time and Effort Reporting—TRIO Cluster (2016-008)

**Federal Programs:** TRIO—Student Support Services (CFDA #84.042), TRIO—Upward Bound (CFDA #84.047)

**Status of Audit Finding: Partially Corrected**

The Time and Effort form has been created in BP Logix and is in the testing phase. The intent is to begin using the form for the July 2018 Time and Effort Certifications.

However, we are sending paper copies in a timely manner. We are also tracking the forms to ensure certifications are returned on time and following up when that is not happening.

Person responsible for corrective action:  
Name, Title: Jackie Kriesel, Controller  
Division or Unit (If applicable): University Accounting – Administration and Finance  
Email address: [kriesejd@uwec.edu](mailto:kriesejd@uwec.edu)

---

**Finding:** Annual Performance Reports and Earmarking—TRIO Cluster (2016-009)

**Federal Program:** TRIO—McNair Post-Baccalaureate Achievement (CFDA #84.217)

**Status of Audit Finding: Corrective Action Taken**

Person responsible for corrective action:  
Name, Title: Dr. Matt Evans, McNair Director  
Division or Unit (If applicable): EDI and Student Affairs  
Email address [evansmm@uwec.edu](mailto:evansmm@uwec.edu)





### Status of Prior Year Audit Findings

**Finding:** Time and Effort Reporting—TRIO Cluster (2016-008)

**Federal Program:** TRIO—Upward Bound (CFDA #84.047)

**Status of Audit Finding:**

Corrective Action taken

Person responsible for corrective action:

SuAnn Detampel  
Controller  
[detampes@uwgb.edu](mailto:detampes@uwgb.edu)



**Office of Sponsored Programs and Faculty Development**

800 Algoma Blvd., Oshkosh WI 54901  
PHONE (920) 424-3215 FAX (920) 424-3221  
E-MAIL [grants@uwosh.edu](mailto:grants@uwosh.edu)  
WEB [grants.uwosh.edu](http://grants.uwosh.edu)

DATE: July 12, 2018  
TO: Erin Scharlau  
Financial Audit Director  
Legislative Audit Bureau  
SUBJECT: Corrective Action Taken on Single Audit Finding **2016-006: Matching**, UW Oshkosh

Ms. Scharlau,

The University of Wisconsin Oshkosh has compiled a response to your request regarding the status of audit finding 2016-006: Matching.

**Finding:** Matching, TRIO—Student Support Services (2016-006)

**Federal Program:** TRIO—Student Support Services (CFDA #84.042)

**Status of Audit Finding: Corrective Action Taken**

Corrective actions taken are not significantly different from that specified in the corrective action plan for this finding.

**Person responsible for corrective action:**

Nancy Harrison, TRIO SSS and SSS STEM Director, University of Wisconsin Oshkosh  
Academic Support, Center for Equity and Diversity  
[harrison@uwosh.edu](mailto:harrison@uwosh.edu)  
Office: 920-424-1310

If you have any questions or need additional information please contact me.

Sincerely,

Leah Mann, [mannle@uwosh.edu](mailto:mannle@uwosh.edu), 920-424-3220

Where excellence and opportunity meet.™





**Status of Prior Year Audit Findings  
July 25, 2018**

**Federal Program:** TRIO—Student Support Services (CFDA #84.042)

**Finding: Annual Performance Reports & Earmarking-TRIO Cluster (2016-009)**

**Status of Audit Finding:** Corrective Action Taken

We took the corrective action of reviewing our policies and procedures related to the Annual Performance Report (APR). We updated and edited our software program to be sure it is correctly coding field #29 when a student is not in good academic standing and/or withdraws at the end of a term. We also took the extra measure of individually investigating each student who is not in good academic standing and/or withdraws at the end of spring terms before submitting the 2017 APR. Prior to the submission of each subsequent APR, we will do a personal spot check of each student who we know was dismissed or withdrew at the end of the spring term.

**Person responsible for corrective action:** Laura Franklin, Director, Student Support Services  
Division of Diversity & Inclusion  
[franklinl@uwplatt.edu](mailto:franklinl@uwplatt.edu)



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor  
Ellen Nowak, Secretary  
Waylon Hurlburt, Division Administrator

---

**Status of Prior Year Audit Findings**

**Finding:** Internal Controls over Financial Reporting for Cash at the Department of Administration (2017-001)

**Federal Programs:** n/a

**Status of Audit Finding:**  
Corrective Action Taken

Person responsible for corrective action:  
Susan Royer, Financial Management Supervisor  
Department of Administration, Division of Executive Budget and Finance, State Controller's Office  
Susan.Royer@wisconsin.gov



LAB Recommendation	DOA Corrective Action Status	Anticipated Corrective Action Date
	<p>As new services are developed, it is required to document the appropriate procedures to align with Executive Branch IT Security policies and standards.</p> <p>Annual reviews of all procedures will take place to ensure compliance with any updates to the Executive Branch IT Security policies and standards.</p>	
<p>2. We recommend DET review current practices and settings to ensure controls conform to the approved policies, standards, and procedures, and make changes as appropriate; and</p>	<ul style="list-style-type: none"> <li>• Document the process for the continuous review of current settings/practices to ensure controls comply with Executive Branch IT Security policies, standards and procedures.</li> <li>• Conduct initial review of current settings/practices to ensure controls comply with Executive Branch IT Security policies, standards and procedures.</li> </ul>	<p>Begin on or before 2/28/2019 with anticipated completion 6/30/2019</p> <p>Begin on or before 6/30/2019 with anticipated completion 12/31/2020 and annually thereafter</p>
<p>3. We recommend DET assess the risks related to the concerns identified in this and previous security reviews and address the high-risk concerns immediately.</p>	<p>DET has assessed the risk and initiated projects to address the high-risk concerns.</p>	<p>Projects are underway with various completion dates based on project time lines with anticipated completions between 12/30/2018 and 1/14/2020.</p>

**Finding: Executive Branch Agency Information Technology Policies and Standards (2017 005)**

Federal Program: n/a

Status of Audit Finding: Partially Corrected

We have indicated partially corrected for this finding since the remediation steps are complex and scheduled over a long period of time as identified in the original Corrective Action Plan. Below is the updated Corrective Action Plan status as of 7/1/2018 with accomplishments noted:

LAB Recommendation	DOA Corrective Action Status	Anticipated Corrective Action Date
<p>1. We recommend DOA review and revise its plans and timelines for the establishment, approval, and implementation of policies and standards that apply to all executive branch agencies, including meeting with the Information Technology Executive Steering Committee by April 30, 2018;</p>	<p>DOA reviewed and revised its plans and timelines for the establishment, approval, and implementation of policies and standards that apply to all executive branch agencies. The plans were shared at the 4/30/2018 meeting with the with the Information Technology Executive Steering Committee.</p>	<p>4/30/2018</p>
	<p>DOA will prepare and share the first draft of executive branch policy &amp; standards with IT Directors and agency Security Officers for review and feedback</p>	<p>7/17/2018</p>
	<p>Feedback due from the agencies.</p>	<p>8/17/2018</p>
	<p>DOA review of feedback from agencies and update drafts.</p>	<p>8/31/2018</p>
	<p>Share final draft of executive branch policy &amp; standards with Decision Council</p>	<p>9/10/2018</p>
	<p>Share final draft of executive branch policy &amp; standards with the Information Technology Executive Steering Committee for review and approval.</p>	<p>10/15/2018</p>
<p>2. We recommend DOA develop and implement a plan to complete vulnerability assessments and penetration testing across all devices and networks within the DET Data</p>	<p>Since vulnerability assessments and penetration testing are two separate functions, DOA will address these as separate plans and implementations as follows:</p>	



LAB Recommendation	DOA Corrective Action Status	Anticipated Corrective Action Date
<p>December 31, 2018, including identifying all systems and data in the state’s network and determining an appropriate level of vulnerability assessments and penetration testing to be completed on a regular basis of the network and systems within the network to identify and evaluate security concerns.</p>	<p>systems and data not managed by DET, DOA will work with executive branch agencies to develop a plan and timeline to determine the appropriate level of vulnerability assessments and penetration testing to be completed on a regular basis.</p> <ul style="list-style-type: none"> <li>• Implementation of vulnerability assessments of the identified systems and data including a process for review of results, prioritization of identified issues and tracking of remediation activity.</li> <li>• Implementation of penetration testing of the identified systems and data including a process for review of results, prioritization of identified issues and tracking of remediation activity.</li> </ul>	<p>anticipated completion 12/31/2019</p> <p>Begin 12/31/2019 with anticipated completion to be determined, based on plan.</p> <p>Begin post vulnerability remediation with anticipated completion to be determined, based on plan.</p>

Person responsible for the corrective action:

Bill Nash  
 Director, Bureau of Security, Division of Enterprise Technology  
 Bill.Nash@Wisconsin.gov



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor  
Ellen Nowak, Secretary  
Waylon Hurlburt, Division Administrator

---

**Status of Prior Year Audit Findings**

**Finding:** Financial Reporting Controls at the Department of Administration (2017-006)

**Federal Programs:** n/a

**Status of Audit Finding:**  
Corrective Action Taken

Person responsible for corrective action:  
Cindy Simon, Financial Management Supervisor  
Department of Administration, Division of Executive Budget and Finance, State Controller's Office  
Cynthia.Simon@wisconsin.gov





STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor  
Ellen Nowak, Secretary  
Waylon Hurlburt, Division Administrator

---

**Status of Prior Year Audit Findings**

**Finding:** STAR Security Concerns (2017-007, 2016-010)

**Federal Programs:** n/a

**Status of Audit Finding:**  
Partially Corrected

The Department of Administration prioritized and completed a large portion of the corrective actions related to the specific recommendations in the confidential interim memoranda. However, some of the items that were prioritized lower still require additional improvements before they can be considered completed. The Department of Administration has notified the Legislative Audit Bureau about these items and is working to complete the remaining corrective actions no later than December 31, 2018.

Person responsible for corrective action:  
Tom Laux, STAR Project Manager  
Department of Administration  
Thomas.Laux@wisconsin.gov



## State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718  
<http://www.revenue.wi.gov>

*Scott Walker*  
 Governor

*Richard G. Chandler*  
 Secretary of Revenue

### Status of Prior Year Audit Findings

**Finding:** STAR Finance Access Concerns at the Department of Revenue (2017-002)

**Federal Program:** n/a

**Status of Audit Finding:** Partially Corrected

- *DOR will perform a reconciliation between STAR HCM and STAR Finance to determine if any terminated employees still have STAR Finance access that did not get removed by the automatic removal process. STAR Finance access will be removed for those terminated employees no later than December 31, 2017.*

By December 31, 2017, a reconciliation was completed to identify the terminated employees that were not removed from STAR Finance. Additional research was conducted to determine why these employees never had their STAR Finance access removed. It was determined that the employees identified were terminated after the August 22, 2016 implementation of the STAR User Profile Sync between HCM and Finance and should have been removed automatically. A STAR support ticket was submitted (SSO-57341); STAR Support sent confirmation on January 16, 2018 that the identified employees' STAR finance access was removed.

- *In a two-phased process, the responsibility for maintenance of STAR Finance and STAR HCM accesses will be transferred to the Department's Security Support Unit in the Division of Technology Services (DTS). This change will ensure that STAR system access is treated similar to all other system accesses in DOR.*
  - *By February 23, 2018, DTS Security will have procedures in place for removing STAR Finance and STAR HCM access in a timely manner for terminated employees consistent with existing procedures for removing all other system access.*

On February 21, 2018, a Just-Do-It Improvement Project Report was completed outlining the process for DTS Security Support Unit staff to remove STAR Finance access. DTS Security Support staff were given the roles for performing security transactions in STAR Finance. On April 3, 2018, DTS Security Support staff were trained on how to determine if a terminated employee still has STAR Finance access and how to lock the user account to remove access. We recently determined that this transition was not fully implemented after the training was conducted. This has been immediately rectified.

It was determined that STAR HCM access should not transfer to DTS Security Support staff. Only a STAR HCM authority can submit an access change. Currently the Human Resources (HR) Assistant Director is the person who manages the STAR HCM access. With the transition of HR staff to the Department of Administration's Division of Personnel Management (DPM), there are currently only five Department of Revenue employees with access to STAR HCM. These employees have either budget, payroll/finance reconciliation or other personnel file responsibilities.

- *By April 27, 2018, DTS Security will have procedures in place for adding & changing roles for employees in STAR Finance and STAR HCM.*

On April 19, 2018, documentation of a new process for adding and changing roles for employees in STAR Finance was completed. It was determined that transferring responsibility to DTS Security Support for adding and changing STAR Finance roles has many steps to implement and not all actions will be performed by DTS Security Support. DTS Security Support has updated its agency-wide computer system access form to include the ability to add and change roles for STAR Finance access. Procedures for DTS Security Support must be developed and training provided. This was delayed due to extended intermittent leave of the DOR Financial Manager. This is now scheduled for transition on October 31, 2018. In the interim, the Financial Manager has continued to add and change roles in STAR Finance.

See description on the first bullet regarding STAR HCM. No longer applicable.

- *The Security Support Unit in the Division of Technology Services (DTS) conducts periodic review of agency system accesses to ensure former employees have had their system accesses removed. STAR HCM and STAR Finance will be added to the list of systems for this periodic review by March 31, 2018.*

On February 21, 2018, the Just-Do-It Improvement Project Report identified that a quarterly reconciliation of the STAR Finance access will be conducted to check for any terminated employees still having access to STAR Finance. A reconciliation of the STAR Finance access to the STAR HCM Authorized Position Report was performed on April 3, 2018 and July 19, by the Financial Manager. There were no terminated employees identified that still had access to STAR Finance. A process will be developed for removing User Id's that are no longer applicable due to new User Id's being assigned for employee name changes. STAR Support assistance will be requested to explain why contractors are continually having their STAR Finance access restored, even after DOR has previously locked the contractors' user account to remove access. Once these outstanding issues are resolved, the quarterly reconciliation will be transferred to DTS Security Support.

For STAR HCM, this is now a DPM responsibility. The Human Resources Assistant Director conducts periodic reviews of access.

Person responsible for corrective action: **Pat Lashore, Administrator**

Division or Unit: **Enterprise Services Division**

Email address: **patricia.lashore@wisconsin.gov**

Wisconsin Department of Transportation  
Office of Management & Budget  
4822 Madison Yards Way, S914  
P.O. Box 7910  
Madison, WI 53705-9100  
Email: omb.exec@dot.wi.gov

Governor Scott Walker  
Secretary Dave Ross  
[wisconsin.gov](http://wisconsin.gov)  
Telephone: (608) 261-8616  
FAX: (608)261-8626



### Status of Prior Year Audit Findings

**Finding:** Financial Reporting for Capital Assets at the Department of Transportation (2017-008)

**Federal Program:** n/a

**Status of Audit Finding:** Partially Corrected

Corrective Actions:

- We have updated the infrastructure CAFR reporting instructions and submitted by 5/31/18.
- Staff involved in the reporting went through an understanding and overview process with the department's LEAN project specialist.
- A secondary review process has been added to the instructions.

Additional automation is undergoing and will be tested after data is available.

Person responsible for corrective action:

Julie Zheng – Advanced Accountant (Employed through 7/17/18)  
Bryan Thiel – Financial Management Supervisor  
Division of Business Management, Bureau of Financial Management  
[Bryan.Thiel@dot.wi.gov](mailto:Bryan.Thiel@dot.wi.gov)

---

**Finding:** Department of Transportation Use of Project Costing Data (2017-009)

**Federal Program:** n/a

**Status of Audit Finding:** Partially Corrected

Corrective Action:

- Monthly Project Costing (PC) to General Ledger (GL) reconciliations have been performed for all months with reconciling items corrected or recorded and tracked.
- Cumulative analysis has been used to identify reconciliation items due to timing differences.
- Analysis is being performed to ensure all transactions generated by PC are posted to the correct target appropriations.

Financial reporting will be from the ACTUALS ledger in STAR reflecting the GL balances.

Person responsible for corrective action:

Sarah Jones – Advanced Accountant GAAP Specialist  
Bryan Thiel – Financial Management Supervisor  
Division of Business Management, Bureau of Financial Management  
[SarahE.Jones@dot.wi.gov](mailto:SarahE.Jones@dot.wi.gov) / [Bryan.Thiel@dot.wi.gov](mailto:Bryan.Thiel@dot.wi.gov)



Robert G. Cramer  
Vice President for Administration

1756 Van Hise Hall  
1220 Linden Drive  
Madison, WI 53706-1559  
(608) 262-4048  
(608) 262-3985 Fax  
<http://www.wisconsin.edu>

August 23, 2018

**Finding: Information Technology Controls at the University of Wisconsin System (2017-003, 2016-12 and 2015-030)**

**Federal Program:** Student Financial Assistance Cluster

**Status of Audit Finding as of 6/30/2018: Partially Corrected**

This document explains the June 30, 2018 status of the University of Wisconsin System's Corrective Action Plan (CAP) for finding 2017-003: Information Technology Controls at the University of Wisconsin System within Fiscal Year 2016-17 Single Audit Report 18-5. The following bullets are from UW System's CAP; actions to date are indicated below each bullet.

- **Develop a UW System Information Security Program document, accompanied by a 12-month work plan.**

A UW System Information Security Program document, accompanied by a 24-month work plan was published and distributed on April 30, 2018. The comprehensive nature of the workplan demanded a 24-month timeline vice 12-month.

A separate Office of Information Security has been established who reports to the Vice President for Administration to provide systemwide focus for this critical mission area.

- **Create additional systemwide, NIST-based information security policies to support the Information Security Program. Include in the 12-month work plan the next set of policies to be developed**

Nine additional systemwide, NIST-based information security policies, accompanied by 12 procedures documents are drafted. A prioritized, phased implementation schedule has been developed and includes policy vetting, feedback/governance mechanisms and publishing in accordance with the 24-month work plan.

- **Develop documentation which provides comprehensive guidance to all UW institutions on suggested methods to implement information security policies and procedures.**

The Information Security Program document provides comprehensive guidance to institutions. Additionally, working groups, expertise aligned to NIST-based control areas, have been formed to provide additional guidance and clarity on policy and procedure implementation, methodologies and best practices.

- **Conduct monthly reviews, during which UW System institutions will share best practices, identify ways to most effectively use available resources, as well as receive guidance from UW System on resources which can be used to implement policies.**

Routine engagements and reviews are on-going with institutions' security professionals as well as Chief Information Officers (CIOs) to discuss and assist with resource constraints and challenges to implementation.

- **Engage monthly with the UW System institutions, advising them of potential ways to address audit recommendations and confirming progress as planned. Lead in aligning resources with institution priorities to address audit recommendations.**

Monthly meetings via the Technology and Information Security Council (TISC) and bi-monthly meetings with the Information Assurance Council (IAC) are held to review progress of corrective actions regarding institution-specific LAB findings as well as Internal Audit findings, status/progress is confirmed, and challenges and assistance needed, if applicable.

- **Complete external UW System Information Security Assessment to establish a baseline for assessing the level of protection provided for systems and data.**

An external UW System Information Security Assessment was conducted to establish a baseline for assessing the level of protection provided for systems and data. This effort was completed on March 30, 2018.

- **Use results of external Information Security Assessment to establish an order of priority in which to address deficiencies of data and systems protection, across UW System institutions and consistent with the Information Security Program.**

The results of the above security assessment, along with results of several penetration test events formed the basis of the 24-month work plan. The action items within the work plan have been prioritized based on highest information security risks that exist within the UW System environment.

- **Provide an advanced General Data Protection Regulation readiness assessment to assist UW System institutions with awareness of the regulations; actions to comply with the regulations; and assessments to monitor progress.**

An external General Data Protection Regulation readiness assessment has been conducted. The resulting report is intended to assist UW System institutions with awareness of the regulation; actions to comply with the regulation; and assessments to monitor progress. Feedback and implementation actions will be discussed and provided to all institutions. Anticipated receipt of report date: September 1, 2018.

- **Establish an ongoing program to assess the level of protection provided for UW systems and data.**

Additional external assessments and penetration tests are being scheduled for several institutions in calendar year 2019. These will be scheduled and prioritized following completion of internal and external audits conducted through Fall 2018 as part of an ongoing program to assess the level of protection provided for UW systems and data.

**Person Responsible for Corrective Action:**

Katherine Mayer  
Associate Vice President for Information Security  
kmayer@uwsa.edu





---

**State of Wisconsin Schedule of  
Expenditures of Federal Awards  
for the Year Ended June 30, 2018**

---

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	16,130	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	646,866	0
10.028		Wildlife Services	DNR	2,085	0
10.093		Voluntary Public Access and Habitat Incentive Program	DNR	353,121	0
10.117	AG28540WI001	Biofuel Infrastructure Partnership	PSC	730,936	730,936
10.156		Federal-State Marketing Improvement Program	DATCP	38,646	0
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	2,602,740	2,259,323
10.171		Organic Certification Cost Share Programs	DATCP	1,802,348	1,564,538
10.172		Local Food Promotion Program	UW-Extension	184,830	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	68,838	0
10.210		Higher Education Graduate Fellowships Grant Program	UW-Madison	10,952	0
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Extension	954,641	641,139
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI) (from UW-Madison)	UW-Extension	1,199	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	16,616	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-River Falls	295,175	94,561
Total Federal Program 10.326				<u>311,791</u>	<u>94,561</u>
10.328		National Food Safety Training, Education, Extension, Outreach & Technical Assistance Competitive Grants Program	UW-Madison	1,980	0
10.329		Crop Protection and Pest Management Competitive Grants Program	UW-Madison	104,333	0
10.351		Rural Business Opportunity Grants	UW-Extension	53,144	0
10.406		Farm Operating Loans	UW-River Falls	242	0
10.435		State Mediation Grants	DATCP	186,174	0
10.460		Risk Management Education Partnerships	UW-Madison	32,176	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	4,863,027	0
10.477		Meat, Poultry, and Egg Products Inspection	DATCP	22,228	0
10.500		Cooperative Extension Service	UW-Extension	7,790,466	155,766
10.500		Cooperative Extension Service	UW-Madison	2,399,210	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	2,323	0
Total Federal Program 10.500				<u>10,191,999</u>	<u>155,766</u>
10.547		Professional Standards for School Nutrition Employees	DPI	49,324	0
Child Nutrition Cluster:					
10.553		School Breakfast Program	DPI	51,894,527	51,894,527
10.555		National School Lunch Program	DPI	196,267,073	196,267,073
10.556		Special Milk Program for Children	DPI	838,388	838,388
10.559		Summer Food Service Program for Children	DPI	9,436,074	9,113,288
Total Child Nutrition Cluster				<u>258,436,062</u>	<u>258,113,276</u>
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program	DHS	832,006,275	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHS	82,091,215	56,074,209
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	53,878	0
Total SNAP Cluster				<u>914,151,368</u>	<u>56,074,209</u>
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children	DHS	68,801,775	23,847,405
10.558		Child and Adult Care Food Program	DPI	40,338,611	39,424,651
10.560		State Administrative Expenses for Child Nutrition	DPI	4,584,616	0
Food Distribution Cluster:					
10.565		Commodity Supplemental Food Program	DHS	976,847	903,069
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	1,329,140	1,274,615
10.569		Emergency Food Assistance Program (Food Commodities)	DHS	6,927,816	6,927,816
Total Food Distribution Cluster				<u>9,233,803</u>	<u>9,105,500</u>
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	662,478	0
10.574		Team Nutrition Grants	DPI	301,641	40,618

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.575		Farm to School Grant Program	DATCP	19,490	0
10.575		Farm to School Grant Program	DPI	36,911	0
		Total Federal Program 10.575		56,401	0
10.576		Senior Farmers Market Nutrition Program	DHS	293,905	273,436
10.578		WIC Grants To States (WGS)	DHS	205,424	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	422,437	392,112
10.582		Fresh Fruit and Vegetable Program	DPI	3,122,616	3,081,812
10.652		Forestry Research	DNR	6,954	0
10.664		Cooperative Forestry Assistance	DNR	2,846,932	151,022
		Forest Service Schools and Roads Cluster:			
10.665		Schools and Roads-Grants to States	DNR	1,336,015	1,336,015
		Total Forest Service Schools and Roads Cluster		1,336,015	1,336,015
10.674	14-CA-1142004	Statewide Wood Energy Teams	PSC	81,382	30,481
10.675		Urban and Community Forestry Program	DNR	268,715	29,486
10.676		Forest Legacy Program	DNR	35,483	0
10.678		Forest Stewardship Program	DNR	244,487	0
10.680		Forest Health Protection	DNR	172,920	0
10.699		Partnership Agreements	DNR	13,236	0
10.699		Partnership Agreements	UW-Madison	375	0
		Total Federal Program 10.699		13,611	0
10.771		Rural Cooperative Development Grants	UW-Madison	193,220	49,999
10.902		Soil and Water Conservation	DATCP	180,378	0
10.902		Soil and Water Conservation	DNR	50,702	0
10.902		Soil and Water Conservation	UW-Extension	1,139,183	17,714
10.902		Soil and Water Conservation	UW-Madison	59,803	0
		Total Federal Program 10.902		1,430,066	17,714
10.912		Environmental Quality Incentives Program	UW-Extension	259,201	50,731
10.912		Environmental Quality Incentives Program (from UW-Extension)	UW-Madison	25,050	0
		Total Federal Program 10.912		284,251	50,731
10.950		Agricultural Statistics Reports	DATCP	36,591	0
		Other Federal Financial Assistance:			
N/A	10.15-PA-11091300-106	Lake Superior Landscape Restoration Partnership	UW-Extension	3,606	0
N/A	10.16-CS-11091300-074	Chequamegon-Nicolet Groundwater	UW-Extension	15,561	0
N/A	10.Fund 199	Veterinary Diagnostic Laboratory	UW-Madison	579,921	0
N/A	10.R934b / 57-3655-14-0177	Remodeling & Boiler Upgrade	UW-Madison	48,671	0
		Subtotal Direct Programs		1,331,439,273	397,464,730
		Subgrants:			
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from Gypsy Moth Slow the Spread Foundation)	DATCP	20,400	0
10.200	088891-16772	Grants for Agricultural Research, Special Research Grants (from University of Illinois-Urbana-Champaign)	UW-Madison	313,966	0
10.200	2014-38500-22138 / 416-41-15W	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Stevens Point	12,023	0
10.200	SUBAWARD 8000081324-AG	Grants for Agricultural Research, Special Research Grants (from Purdue University)	UW-Extension	2,508	0
10.215	H004991203; UMinn Cont #54633	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Extension	65,383	25,882
10.215	SUBAWARD H003679404	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Extension	25,348	0
10.215	Subaward H004403712	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Extension	178	0
10.227	2017-38424-27080	1994 Institutions Research Program (from College of Menominee Nation)	UW-Madison	5,402	0
10.310	9500070955 / 2018-67009-27375	Agriculture and Food Research Initiative (AFRI) (from University of Tennessee)	UW-Stevens Point	8,112	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.310	RC108357UW	Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	177	0
10.311	2015-70017-23896	Beginning Farmer and Rancher Development Program (from Easter Seals Wisconsin)	UW-Madison	16,239	0
10.311	DGA 2015-70017-22879	Beginning Farmer and Rancher Development Program (from Dairy Grazing Apprenticeship)	UW-Madison	9,470	0
10.311	LAT AMF MOU	Beginning Farmer and Rancher Development Program (from American Farmland Trust)	UW-Madison	3,288	0
10.311		Beginning Farmer and Rancher Development Program (from Ohio State University Research Foundation)	UW-Stevens Point	10,642	4,563
10.329	076332-16724	Crop Protection & Pest Management Competitive Grants Program (from University of Illinois-Urbana-Champaign)	UW-Madison	2,331	0
10.351	AGMT 04/07/17	Rural Business Opportunity Grants (from Maine Federation of Farmers' Markets)	UW-Madison	9,000	0
10.460	RM17RMEPP522C027	Risk Management Education Partnerships (from Organic Seed Alliance)	UW-Madison	5,068	0
10.500		Cooperative Extension Service (from University of Nebraska)	DATCP	9,814	0
10.500	25-6324-0150-110	Cooperative Extension Service (from University of Nebraska)	UW-Madison	18,968	0
10.500	FAR0029120	Cooperative Extension Service (from North Dakota State University)	UW-Extension	14,281	0
10.500	H005722908; H005822601	Cooperative Extension Service (from University of Minnesota)	UW-Extension	63,562	0
10.500	Subaward 17-037	Cooperative Extension Service (from University of New Hampshire)	UW-Extension	1,879	0
10.500	Subaward S17127; S17161	Cooperative Extension Service (from Kansas State University)	UW-Extension	27,768	0
10.520		Beginning Farmer and Rancher Development Program (from Easter Seals of WI)	DATCP	30,919	0
10.575	F2S 2017 USDA	Farm to School Grant Program (from Community Groundworks)	UW-Madison	16,419	0
10.652	UWMFS-2016	Forestry Research (from Southeast Wisconsin Invasive Species Consortium Inc)	UW-Milwaukee	5,493	0
10.680		Forest Health Protection (from Gypsy Moth Slow the Spread Foundation)	DATCP	698,136	0
10.871	54-009-237044533	Socially-Disadvantaged Groups Grant (from Cooperative Development Foundation)	UW-Madison	10,896	0
10.902	6774-16-AM-02	Soil and Water Conservation (from Winrock International)	UW-Extension	6,288	0
10.912	Subaward 2017-19-07-CIG	Environmental Quality Incentives Program (from Minnesota Agricultural Water Resource Center)	UW-Extension	131,558	0
N/A	10.550, Subaward H004991238	Food Distribution (from University of Minnesota)	UW-Extension	57,143	5,983
N/A	10.Subaward 018000.340753.25	Stronger Economies Together (from Mississippi State University)	UW-Extension	11,022	0
Subtotal Subgrants				1,613,681	36,428
TOTAL U.S. DEPARTMENT OF AGRICULTURE				1,333,052,954	397,501,158
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.303		Economic Development Technical Assistance	UW-Stout	85,895	0
11.303		Economic Development Technical Assistance	UW-Extension	8,283	0
11.303		Economic Development Technical Assistance	UW-Extension	102,503	0
11.303		Economic Development Technical Assistance	UW-Parkside	74,092	74,092
Total Federal Program 11.303				270,773	74,092
11.407		Interjurisdictional Fisheries Act of 1986	DNR	15,541	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	1,893	0
11.417		Sea Grant Support (from UW-Madison)	UW-Extension	26,614	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	74,699	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	2,759	0
11.417		Sea Grant Support	UW-Madison	84,625	0
Total Federal Program 11.417				190,590	0
11.419		Coastal Zone Management Administration Awards	DOA	2,729,799	1,468,897
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Extension	369,971	0
11.420		Coastal Zone Management Estuarine Research Reserves (from UW-Extension)	UW-Superior	361,200	0
Total Federal Program 11.420				731,171	0
11.429		Marine Sanctuary Program	WHS	6,000	0
11.429		Marine Sanctuary Program	UW-Superior	42,213	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.429		Marine Sanctuary Program	UW-Madison	68,738	33,565
		Total Federal Program 11.429		<u>116,951</u>	<u>33,565</u>
11.463		Habitat Conservation	DOA	144,993	144,993
11.473		Office for Coastal Management	DOA	450	0
11.549		State and Local Implementation Grant Program	DOJ	239,222	104,813
11.611		Manufacturing Extension Partnership	UW-Stout	460,137	0
11.999		Marine Debris Program	UW-Madison	502	0
N/A	11.IPA	Other Federal Financial Assistance: Interagency Personnel Agreement	UW-Madison	61,399	0
N/A	11.IPA	Interagency Personnel Agreements	UW-Madison	(9,835)	0
		Subtotal Direct Programs		<u>4,951,693</u>	<u>1,826,360</u>
Subgrants:					
11.008	SA# 18-0	NOAA Mission-Related Education Awards (from Consortium for Ocean Leadership)	UW-Milwaukee	9,000	0
11.012	IOOS-BEACHMOD	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Madison	102,904	71,897
11.012	IOOS-BEACHMOD-02	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Madison	(206)	0
11.419	20170731	Coastal Zone Management Administration Awards (from The Nature Conservancy)	UW-Extension	33,672	0
11.432	089354-16834	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Illinois-Urbana-Champaign)	UW-Madison	2,994	0
11.432	3004702271	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	5	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing & Productivity Inc)	UW-Stout	628,939	0
		Subtotal Subgrants		<u>777,308</u>	<u>71,897</u>
TOTAL U.S. DEPARTMENT OF COMMERCE				<u>5,729,001</u>	<u>1,898,257</u>
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	96,595	0
12.217	FVAP	Electronic Absentee Systems for Elections	Elections	117,933	0
12.300		Basic and Applied Scientific Research	UW-Milwaukee	23,402	0
12.300		Basic and Applied Scientific Research	UW-Madison	6,687	0
		Total Federal Program 12.300		<u>30,089</u>	<u>0</u>
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	44,808,163	0
12.404		National Guard ChalleNGe Program	DMA	3,345,472	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-La Crosse	11,984	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	6,144	0
		Total Federal Program 12.630		<u>18,128</u>	<u>0</u>
12.800		Air Force Defense Research Sciences Program	UW-Madison	9,361	0
12.900		Language Grant Program	UW-Madison	159,911	0
12.903		GenCyber Grants Program	UW-Green Bay	99,609	0
12.910		Research and Technology Development	UW-Madison	3,793	0
N/A	12.IPA	Other Federal Financial Assistance: Interagency Personnel Agreements	UW-Milwaukee	(126)	0
		Subtotal Direct Programs		<u>48,688,928</u>	<u>0</u>
Subgrants:					
12.357	2603-UWI-2-GO-051-PO4	ROTC Language & Culture Training Grants (from Institute of International Education)	UW-Madison	44,398	0
12.357	Project GO 2017-2018	ROTC Language & Culture Training Grants (from Institute of International Education)	UW-Madison	343,819	0
12.420	1652215	Military Medical Research and Development (from Medical College of Wisconsin)	UW-Madison	270,772	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
12.420	SR00002886	Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	115	0
12.431	504119-70850	Basic Scientific Research (from Northeastern University)	UW-Madison	5,165	0
12.431	60788-Z8078202	Basic Scientific Research (from University of Maryland)	UW-Madison	33,721	0
12.550	0054-UWI-20	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	49,699	0
12.550	0054-UWI-20-LR-280-P06	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	98,243	0
12.550	0054-UWI-20-SAFLI-280-PO4	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	391,986	215,854
12.550	2017-18 Student Support	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	119,314	0
12.550	Flagship Culture Initiative	The Language Flagship Grants to Institutions of Higher Education (from University of Maryland)	UW-Madison	32,113	0
12.550	IFLI Planning 2017	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	74,953	11,239
12.550	IFLI Planning 2018	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	49,402	0
12.550	Russian Flagship Renew YR02	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	281,046	0
12.550	Russian Flagship Renew YR03	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	21,440	0
12.550	SAFLI 2018	The Language Flagship Grants to Institutions of Higher Education (from Institute of International Education)	UW-Madison	58,398	0
12.617	ST1564-16-01	Economic Adjustment Assistance for State Governments (from City of Oshkosh)	UW-Oshkosh	102,331	0
12.617	ST1564-16-01	Economic Adjustment Assistance for State Governments (from East Central Wisconsin Regional Planning Commission)	UW-Oshkosh	271,962	0
12.910	401373-5801	Research and Technology Development (from Colorado School of Mines)	UW-Madison	44,419	0
		Subtotal Subgrants		2,293,296	227,093
		TOTAL U.S. DEPARTMENT OF DEFENSE		50,982,224	227,093
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	DOA	19,566,193	18,848,763
14.231		Emergency Solutions Grant Program	DOA	3,509,880	3,367,781
14.238		Shelter Plus Care	DOA	221,376	221,376
14.239		HOME Investment Partnerships Program	DOA	10,539,434	9,740,195
14.241		Housing Opportunities for Persons with Aids	DOA	624,259	612,803
		Subtotal Direct Programs		34,461,142	32,790,918
		Subgrants:			
14.218		Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	12,560	0
14.225	030117	Community Development Block Grants/Special Purpose Grants/Insular Areas (from City of La Crosse)	UW-La Crosse	10,000	0
		Subtotal Subgrants		22,560	0
		TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		34,483,702	32,790,918
<b>U.S. DEPARTMENT OF INTERIOR:</b>					
15.020		Aid to Tribal Governments (from UW-Madison)	UW-Extension	8,378	0
15.035		Forestry on Indian Lands	DNR	59,523	0
15.226		Payments in Lieu of Taxes	DNR	3,654,986	3,654,986
		Fish and Wildlife Cluster:			
15.605		Sport Fish Restoration Program	DNR	10,036,991	152,049
15.611		Wildlife Restoration and Basic Hunter Education	DNR	18,233,186	126,275
		Total Fish and Wildlife Cluster		28,270,177	278,324
15.608		Fish and Wildlife Management Assistance	DNR	111,276	0
15.614		Coastal Wetlands Planning, Protection and Restoration Program	DNR	293,010	285,511
15.615		Cooperative Endangered Species Conservation Fund	DNR	159,349	0
15.616		Clean Vessel Act	DNR	124,574	76,596
15.623		North American Wetlands Conservation Fund	DNR	97,095	0
15.630		Coastal	UW-Madison	1,040	0
15.634		State Wildlife Grants	DNR	1,475,772	46,443

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.657		Endangered Species Conservation Recovery Implementation Funds	DNR	28,077	0
15.662		Great Lakes Restoration	DNR	1,875,219	0
15.666		Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	DNR	26,686	0
15.670		Adaptive Science	UW-Oshkosh	11,187	0
15.808		U.S. Geological Survey- Research and Data Collection	UW-Extension	58,852	0
15.810		National Cooperative Geologic Mapping	UW-Extension	159,588	0
15.814		National Geological & Geophysical Data Preservation	UW-Extension	2,866	0
15.814		National Geological & Geophysical Data Preservation	UW-Extension	36,642	0
		Total Federal Program 15.814		39,508	0
15.817		National Geospatial Program: Building the National Map	DOA	577,521	577,521
15.904		Historic Preservation Fund Grants-In-Aid	WHS	905,442	100,344
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	1,153,344	946,664
15.922		North American Graves Protection and Repatriation Act	WHS	10,626	0
15.922		North American Graves Protection and Repatriation Act	UW-Madison	4,042	0
		Total Federal Program 15.922		14,668	0
15.925		National Maritime Heritage Grants Program	WHS	50,859	47,257
15.945		Cooperative Research and Training Programs Resources of the National Park System	UW-Extension	47,801	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	570,166	0
15.980		National Ground-Water Monitoring Network	UW-Extension	458	0
		Subtotal Direct Programs		39,774,556	6,013,646
Subgrants:					
15.020		Aid to Tribal Governments (from Red Cliff Band of Lake Superior Chippewa)	UW-Madison	11,332	0
15.662	0501.14.044507	Great Lakes Restoration (from National Fish & Wildlife Foundation)	UW-Milwaukee	34,265	0
15.662	56218	Great Lakes Restoration (from National Fish & Wildlife Foundation)	UW-Parkside	865	0
15.662	US-WI-411-1	Great Lakes Restoration (from National Fish & Wildlife Foundation)	UW-Green Bay	7,223	0
15.805	078687-15717 - 2015-06806-07	Assistance to State Water Resources Research Institutes (from University of Illinois-Urbana-Champaign)	UW-Madison	49,001	0
15.820	12-007036	National Climate Change and Wildlife Science Center (from University of Massachusetts-Amherst)	UW-Madison	4,505	0
N/A	15.AGMT 01/10/18	In-depth Examination of Opioid Deaths in Milwaukee County (from Milwaukee County)	UW-Milwaukee	61,992	0
		Subtotal Subgrants		169,183	0
		TOTAL U.S. DEPARTMENT OF INTERIOR		39,943,739	6,013,646
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.000		State Forfeiture Sharing	DOJ	200,719	0
16.017		Sexual Assault Services Formula Program	DOJ	329,348	305,653
16.523		Juvenile Accountability Block Grants	DOJ	56,124	42,369
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOJ	10,189	10,189
16.543		Missing Children's Assistance	DOJ	346,337	94,692
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOJ	14,677	0
16.554		National Criminal History Improvement Program (NCHIP)	DOJ	117,176	98,078
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DPI	231,101	181,182
16.571		Public Safety Officers' Benefits Program	DOJ	211,749	0
16.575		Crime Victim Assistance	DOJ	26,883,632	25,847,856
16.576		Crime Victim Compensation	DOJ	1,465,498	1,387,882
16.579		Edward Byrne Memorial Justice Assistance Grant Program	UW-Stout	779	0
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	102,488	89,683
16.585		Drug Court Discretionary Grant	DOJ	55,111	2,889
16.588		Violence Against Women Formula Grant	DOJ	2,226,386	1,709,716
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	DOJ	235,324	93,390
16.593		Residential Substance Abuse Treatment for State Prisoners	DOJ	268,470	255,116
16.609		Project Safe Neighborhoods	DOJ	143,938	132,211

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.710		Public Safety Partnership and Community Policing	DOJ	964,916	653,552
16.710		Public Safety Partnership and Community Policing Grants	UW-Madison	(200)	0
		Total Federal Program 16.710		<u>964,716</u>	<u>653,552</u>
16.734		National Crime Statistics Exchange	DOJ	140,245	28,600
16.735		PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	DOC	59,515	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOJ	1,628,517	1,017,799
16.741		DNA Backlog Reduction Program	DOJ	1,560,236	0
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	DOJ	159,082	30,163
16.750		Support for Adam Walsh Act Implementation Grant Program	DOC	123,116	0
16.751		Edward Byrne Memorial Competitive Grant Program	DOJ	228,317	228,317
16.754		Harold Rogers Prescription Drug Monitoring Program	DSPS	183,815	0
16.812		Second Chance Act Reentry Initiative	DOC	195,320	0
16.812		Second Chance Act Reentry Initiative	DOJ	236,658	222,522
		Total Federal Program 16.812		<u>431,978</u>	<u>222,522</u>
16.813		NICS Act Record Improvement Program	DOJ	29,767	0
16.817	BJA-2015-4080	Bureau of Justice Assistance	SPDB	55,971	0
16.820		Post Conviction Testing of DNA Evidence to Exonerate the Innocent	UW-Madison	322,461	0
16.833		National Sexual Assault Kit Initiative	DOJ	1,154,213	236,128
16.922		Equitable Sharing Program (Counter Drug) NEW	DMA	32,547	25,914
		Other Federal Financial Assistance:			
N/A	16.2016-129	Domestic Cannabis Eradication/Suppression Program 2016	DOJ	18,569	5,840
N/A	16.2017-130	Domestic Cannabis Eradication/Suppression Program 2017	DOJ	43,792	21,173
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	28,420	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	16,744	0
N/A		US Marshals Fugitive Task Force	DOJ	9,244	0
N/A	16.IPA	Interagency Personnel Agreements	UW-Madison	67,210	0
		Subtotal Direct Programs		<u>40,157,521</u>	<u>32,720,914</u>
		SubGrants:			
16.582		Crime Victim Assistance/Discretionary Grants (from Sojourner Family Peace Center)	UW-Milwaukee	68,282	0
16.726	AGMT 03/22/17	Juvenile Mentoring Program (from National 4-H Council)	UW-Extension	32,804	0
16.726		Juvenile Mentoring Program (from National 4-H Council)	UW-Extension	23,394	0
16.745		Criminal & Juvenile Justice & Mental Health Collaboration Program (from Saint Paul Police Department)	UW-Madison	17,155	0
		Subtotal Subgrants		<u>141,635</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF JUSTICE		<u>40,299,156</u>	<u>32,720,914</u>
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.002		Labor Force Statistics	DWD	1,374,956	0
17.005		Compensation & Working Conditions	UW-Madison	113,725	0
		Employment Service Cluster:			
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	15,213,942	0
17.801		Disabled Veterans' Outreach Program (DVOP)	DWD	1,887,133	0
17.804		Local Veterans' Employment Representative Program	DWD	1,325,704	0
		Total Employment Service Cluster		<u>18,426,779</u>	<u>0</u>
17.225		Unemployment Insurance	DWD	475,155,856	0
17.235		Senior Community Service Employment Program	DHS	1,922,169	1,796,302
17.245		Trade Adjustment Assistance	DWD	4,081,382	0
		WIOA Cluster:			
17.258		WIOA Adult Program	DWD	10,744,055	10,692,264
17.259		WIOA Youth Activities	DWD	13,188,330	9,551,755
17.278		WIOA Dislocated Worker Formula Grants	DWD	14,092,029	11,716,129
		Total WIA Cluster		<u>38,024,414</u>	<u>31,960,148</u>
17.268		H-1B Job Training Grants	DWD	1,240,603	1,023,883
17.271		Work Opportunity Tax Credit Program (WOTC)	DWD	172,951	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
17.273		Temporary Labor Certification for Foreign Workers	DWD	83,511	0
17.277		WIOA National Dislocated Worker Grants/WIA National Emergency Grants	DWD	599,691	65,334
17.281		WIOA Dislocated Worker National Reserve Technical Assistance and Training	DWD	191,218	0
17.282		Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	WTSC	123,919	0
17.285		Apprenticeship USA Grants	DWD	261,250	0
17.502		Occupational Safety & Health Susan Harwood Training Grants	UW-Milwaukee	54,294	0
17.502		Occupational Safety & Health Susan Harwood Training Grants	UW-Milwaukee	56,046	0
		Total Federal Program 17.505		<u>110,340</u>	<u>0</u>
17.504		Consultation Agreements	UW-Madison	4,004,413	0
17.600		Mine Health and Safety Grants (FFY15)	DSPS	0	0
17.600		Mine Health and Safety Grants (FFY16)	DSPS	0	0
17.600		Mine Health and Safety Grants (FFY17)	DSPS	108,892	0
		Total Federal Program 17.600		<u>108,892</u>	<u>0</u>
		Subtotal Direct Programs		<u>545,996,069</u>	<u>34,845,667</u>
		Subgrants:			
17.282		Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants (from University of Florida)	UW-Stout	78,895	41,743
		Subtotal Subgrants		<u>78,895</u>	<u>41,743</u>
		TOTAL U.S. DEPARTMENT OF LABOR		<u>546,074,964</u>	<u>34,887,410</u>
<b>U.S. DEPARTMENT OF STATE:</b>					
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	UW-Madison	58,121	0
19.300		Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	UW-Madison	75,945	0
		Total Federal Program 19.300		<u>134,066</u>	<u>0</u>
		Subtotal Direct Programs		<u>134,066</u>	<u>0</u>
		Subgrants:			
19.009	FY17-YALI-PM-UW-02	Academic Exchange Programs-Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	76,436	0
19.009	MWF 2018 Admin	Academic Exchange Programs-Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	25,236	0
19.009	MWF Participant Support	Academic Exchange Programs-Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	5,810	0
19.009		Academic Exchange Programs-Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-La Crosse	18,668	0
19.022		Educational and Cultural Exchange Programs	UW-Stout	74,305	0
		Appropriation Overseas Grants (from International Research & Exchanges Board Inc)			
19.300	IN4296347UW	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union (from Indiana University)	UW-Madison	4,712	0
19.400	IIE0136_UWMadison 9.1.17	Academic Exchange Programs - Graduate Students (from Institute of International Education)	UW-Madison	135,291	0
19.415	NSLI-Y PSI NCC 2018	Professional and Cultural Exchange Programs-Citizen Exchanges (from American Councils for International Education)	UW-Madison	51,109	0
19.415	S-ECAGD-16-CA-1077-UW-200388	Professional and Cultural Exchange Programs-Citizen Exchanges (from American Councils for International Education)	UW-Madison	125,193	0
		Subtotal Subgrants		<u>516,760</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF STATE		<u>650,826</u>	<u>0</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.106		Airport Improvement Program	DOT	38,537,788	1,546,055
		Highway Planning and Construction Cluster:			
20.205		Highway Planning and Construction	DOT	788,434,704	9,822,571
20.205		Highway Planning and Construction Revolving Loan Balance	DOT	1,808,737	0
20.219		Recreational Trails Program	DNR	1,238,814	1,151,623
		Total Highway Planning and Construction Cluster		<u>791,482,255</u>	<u>10,974,194</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.215		Highway Training and Education	DOT	82,527	0
20.215		Highway Training and Education	UW-Madison	2,130	0
		Total Federal Program 20.215		<u>84,657</u>	<u>0</u>
20.218		National Motor Carrier Safety	DOT	6,345,112	1,715
20.232		Commercial Driver's License Program Improvement Grant	DOT	131,878	10,680
20.314		Railroad Development	DOT	46,720	0
20.505		Metropolitan Transportation Planning	DOT	275,921	88,796
20.509		Formula Grants for Rural Areas	DOT	15,752,152	9,795,748
		Transit Services Programs Cluster:			
20.513		Enhanced Mobility for Seniors and Individuals with Disabilities	DOT	2,880,071	312,052
		Total Transit Services Programs Cluster		<u>2,880,071</u>	<u>312,052</u>
20.528		Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	DOT	75,177	0
		Highway Safety Cluster:			
20.600		State and Community Highway Safety	DOT	4,603,943	1,391,533
20.616		National Priority Safety Programs	DOT	4,760,952	2,174,697
		Total Highway Safety Cluster		<u>9,364,895</u>	<u>3,566,230</u>
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	DOT	55,916	0
20.700		Pipeline Safety Program Base Grants	PSC	647,969	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	319,686	90,338
		Subtotal Direct Programs		<u>866,000,197</u>	<u>26,385,808</u>
		TOTAL U.S. DEPARTMENT OF TRANSPORTATION		<u>866,000,197</u>	<u>26,385,808</u>
<b>OFFICE OF PERSONNEL MANAGEMENT:</b>					
		Other Federal Financial Assistance:			
N/A	27.OPM1516P0125	WI Birth Certs	DHS	3,860	0
N/A	27.OPM1517P0127	WI Birth Certs	DHS	2,520	0
		Subtotal Direct Programs		<u>6,380</u>	<u>0</u>
		TOTAL OFFICE OF PERSONNEL MANAGEMENT		<u>6,380</u>	<u>0</u>
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	724,935	0
		Subtotal Direct Programs		<u>724,935</u>	<u>0</u>
		TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		<u>724,935</u>	<u>0</u>
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>					
N/A	32.DA 12-1050	National Deaf-Blind Equipment Distribution Program	PSC	45,468	45,468
		Subtotal Direct Programs		<u>45,468</u>	<u>45,468</u>
		TOTAL FEDERAL COMMUNICATIONS COMMISSION		<u>45,468</u>	<u>45,468</u>
<b>U.S. GENERAL SERVICES ADMINISTRATION:</b>					
39.003		Donation of Federal Surplus Personal Property	DOA	484,511	0
39.011	H101	Election Reform Payments	Elections	590,401	0
		Subtotal Direct Programs		<u>1,074,912</u>	<u>0</u>
		TOTAL U.S. GENERAL SERVICES ADMINISTRATION		<u>1,074,912</u>	<u>0</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Science (from UW-Madison)	UW-Extension	(2,164)	0
43.001		Science	UW-Madison	40,353	0
		Total Federal Program 43.001		<u>38,189</u>	<u>0</u>
		Subgrants:			
43.001	HST-GO-14113.001-A	Science (from Space Telescope Science Institute)	UW-Madison	1,579	0
43.008	43.NNX15AJ12H-367641	Education (from Wisconsin Space Grant Consortium)	UW-La Crosse	2,700	0
43.008	Midwest Rocket Co	Education (from Wisconsin Space Grant Consortium)	UW-Milwaukee	2,535	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
43.008	NNX15AJ12H	Education (from Wisconsin Space Grant Consortium)	UW-Superior	2,460	0
43.008	NNX15AJ12H	Education (from Wisconsin Space Grant Consortium)	UW-Whitewater	1,904	0
43.008	Prime# NNX15AJ12H	Education (from Wisconsin Space Grant Consortium)	UW-Superior	3,418	0
		Subtotal Subgrants		14,596	0
		TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		52,785	0
<b>NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES:</b>					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Milwaukee	15,000	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-La Crosse	476	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Parkside	20,000	0
		Total Federal Program 45.024		35,476	0
45.025		Promotion of the Arts-Partnership Agreements	Tourism	834,128	614,588
45.129	FY17-022-17	Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-La Crosse	2,037	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	5,311	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	26,484	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	808,667	88,230
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-La Crosse	2,656	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Eau Claire	4,349	0
		Total Federal Program 45.129		849,504	88,230
45.130		Promotion of the Humanities-Challenge Grants	UW-Milwaukee	2,640	0
45.130		Promotion of the Humanities-Challenge Grants	UW-Madison	62,518	0
		Total Federal Program 45.130		65,158	0
45.149		National Digital Newspaper Program	WHS	80,891	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	72,571	0
		Total Federal Program 45.149		153,462	0
45.162		Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	UW-Madison	62,685	0
45.163		Promotion of the Humanities-Professional Development	UW-Eau Claire	2,331	0
45.301		Museums for America	UW-Madison	60,800	0
45.310		Grants to States	DPI	2,436,664	614,772
45.312		National Leadership Grants	UW-Milwaukee	81,105	47,576
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	116,096	0
		Subtotal Direct Programs		4,697,409	1,365,166
		Subgrants:			
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Midwest)	UW-Whitewater	13,500	0
45.025		Promotion of the Arts Partnership Agreements (from Arts Midwest)	UW-Whitewater	3,200	0
45.149	MSN210265	Promotion of the Humanities-Division of Preservation and Access (from University of Maryland)	UW-Madison	6,209	0
		Subtotal Subgrants		22,909	0
		TOTAL NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES		4,720,318	1,365,166
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.037	SBAHQ-17-B-0040	Small Business Development Centers (from UW-Extension)	UW-La Crosse	69,916	0
59.037	SBAHQ-18-B-0038	Small Business Development Centers (from UW-Extension)	UW-La Crosse	44,901	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Milwaukee	175,906	0
59.037		Small Business Development Centers	UW-Extension	820,409	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	159,017	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Oshkosh	98,118	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Parkside	100,829	0
59.037		Small Business Development Centers (from UW-Extension)	UW-River Falls	49,846	0
59.037		Small Business Development Centers	UW-Stevens Point	51,645	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stevens Point	124,240	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Superior	59,669	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	70,777	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Eau Claire	133,272	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Madison	187,325	0
		Total Federal Program 59.037		2,145,870	0
59.058		Federal and State Technology Partnership Program	UW-Extension	103,671	0
59.061		State Trade Expansion	DATCP	66,750	0
		Subtotal Direct Programs		2,316,291	0
		TOTAL U.S. SMALL BUSINESS ADMINISTRATION		2,316,291	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
64.005		Grants to States for Construction of State Home Facilities	DVA	51,800	0
64.014		Veterans State Domiciliary Care	DVA	574,709	0
64.015		Veterans State Nursing Home Care	DVA	45,652,635	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	1,148,596	0
64.101		Burial Expenses Allowance for Veterans	DVA	970,900	0
64.203		State Cemetery Grants	DVA	1,235,994	0
N/A	64.V101 223B	Other Federal Financial Assistance: Reimbursement Contract - State Approving Agency	DVA	285,075	0
N/A	64.IPA	Interagency Personnel Agreement	UW-Madison	622,901	0
N/A	64.IPA	Interagency Personnel Agreements	UW-Madison	1,043,904	0
		Subtotal Direct Programs		51,586,514	0
		TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS		51,586,514	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.001		Air Pollution Control Program Support	DNR	3,373,322	0
66.032		State Indoor Radon Grants	DHS	315,283	236,552
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	423,600	0
66.040		State Clean Diesel Grant Program	DNR	244,989	229,659
66.204		Multipurpose Grants to States and Tribes	DHS	35,993	0
66.204		Multipurpose Grants to States and Tribes	DNR	30,048	0
		Total Federal Program 66.204		66,041	0
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	223,436	0
66.432		State Public Water System Supervision	DNR	3,472,000	0
66.433		State Underground Water Source Protection	DNR	58,275	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	UW-Extension	40,719	14,448
66.454		Water Quality Management Planning	DNR	310,161	146,000
66.458		Clean Water State Revolving Fund Cluster: Capitalization Grants for Clean Water State Revolving Funds	DNR	41,534,157	40,199,523
		Total Clean Water State Revolving Fund Cluster		41,534,157	40,199,523
66.460		Nonpoint Source Implementation Grants	DNR	1,425,216	808,871
66.461		Regional Wetland Program Development Grants	DNR	357,886	5,013
66.461		Regional Wetland Program Development Grants	UW-Extension	57,169	42,243
		Total Federal Program 66.461		415,055	47,256
66.468		Drinking Water State Revolving Fund Cluster: Capitalization Grants for Drinking Water State Revolving Funds	DNR	14,848,121	9,985,747
		Total Drinking Water State Revolving Fund Cluster		14,848,121	9,985,747
66.469		Great Lakes Program	DHS	494,532	429,511
66.469		Great Lakes Program	DNR	4,114,923	1,674,550
66.469		Great Lakes Program (from UW-Madison)	UW-Extension	13,380	0
		Total Federal Program 66.469		4,622,835	2,104,061
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	217,818	0
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	13,581	0
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Madison	17,747	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.605		Performance Partnership Grants	DATCP	643,975	0
66.605		Performance Partnership Grants	DNR	6,528,050	65,000
		Total Federal Program 66.605		<u>7,172,025</u>	<u>65,000</u>
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	86,361	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	367,057	0
66.708	00E01511	Pollution Prevention Grants Program (M-Power)	PSC	11,500	11,500
66.801		Hazardous Waste Management State Program Support	DNR	1,914,801	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	3,122,261	0
66.804		Underground Storage Tank Prevention, Detection and Compliance Program	DATCP	574,601	0
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	DNR	1,605,085	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	171,757	0
66.817		State and Tribal Response Program Grants	DNR	911,550	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	669,960	508,270
66.951		Environmental Education Grants	UW-Extension	38,521	7,536
66.951		Environmental Education Grants	UW-Madison	84,408	11,939
		Total Federal Program 66.951		<u>122,929</u>	<u>19,475</u>
66.999	KENOSHA ENV	Kenosha Environmental Settlement	DNR	2,987	0
		Subtotal Direct Programs		<u>88,355,230</u>	<u>54,376,362</u>
		Subgrants:			
66.436	Subaward H005496401	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act (from University of Minnesota)	UW-Extension	34,292	0
66.469	D005322153	Great Lakes Program (from University of Minnesota)	UW-Madison	18,045	0
66.950		National Environmental Education Training Program (from American Forest Foundation)	UW-Stevens Point	10,106	0
		Subtotal Subgrants		<u>62,443</u>	<u>0</u>
		TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY		<u>88,417,673</u>	<u>54,376,362</u>
<b>NUCLEAR REGULATORY COMMISSION:</b>					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	100,000	0
		Subtotal Direct Programs		<u>100,000</u>	<u>0</u>
		TOTAL NUCLEAR REGULATORY COMMISSION		<u>100,000</u>	<u>0</u>
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.041		ARRA-State Energy Program Revolving Loan Fund	PSC	11,899,218	0
81.041	DE-EE0007494	SEP Formula - PY16	PSC	674,635	278,189
		Total Federal Program 84.041		<u>12,573,853</u>	<u>278,189</u>
81.042		Weatherization Assistance for Low Income Persons	DOA	8,644,170	7,074,301
81.049		Office of Science Financial Assistance Program	UW-Madison	28,315	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Milwaukee	337,938	0
81.119	DE-EE0006500	MEETAP - Competitive Grant	PSC	89,113	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	24,331	0
		Subtotal Direct Programs		<u>21,697,720</u>	<u>7,352,490</u>
		Subgrants:			
81.049	RC107504 UW	Office of Science Financial Assistance Program (from Michigan State University)	UW-Madison	317	0
81.087	087760-16811	Renewable Energy Research and Development (from University of Illinois-Urbana-Champaign)	UW-Madison	3,270	0
81.087	RC107739 UW	Renewable Energy Research and Development (from Michigan State University)	UW-Madison	19,664	0
81.087	SA-17-05	Renewable Energy Research and Development (from The Remade Institute)	UW-Milwaukee	98,365	0
N/A	81.AGMT 04/08/16	Student Support (from Krell Institute)	UW-Madison	5,042	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	81.IPA 177808	Interagency Personnel Agreements (from Battelle Energy Alliance)	UW-Madison	173,250	0
N/A	81.Letter 09/13/16	Student Support (from Krell Institute)	UW-Madison	668	0
		Subtotal Subgrants		<u>300,576</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF ENERGY		<u>21,998,296</u>	<u>7,352,490</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.002		Adult Education-Basic Grants to States	WTSC	6,985,732	5,882,918
84.010		Title I Grants to Local Educational Agencies	DPI	207,018,161	200,550,875
84.011		Migrant Education-State Grant Program	DPI	632,438	290,925
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	DPI	542,574	532,671
84.015		National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program	UW-Milwaukee	328,548	0
84.015		National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from UW-Madison)	UW-Milwaukee	144,964	0
84.015		National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program	UW-Madison	3,679,512	0
		Total Federal Program 84.015		<u>4,153,024</u>	<u>0</u>
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	72,570	0
Special Education Cluster:					
84.027		Special Education-Grants to States	DPI	216,617,774	200,973,285
84.173		Special Education-Preschool Grants	DPI	8,809,880	8,277,366
		Total Special Education Cluster		<u>225,427,654</u>	<u>209,250,651</u>
84.031		Higher Education-Institutional Aid	UW-Stevens Point	326,673	0
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Milwaukee	316,709	0
84.042		TRIO-Student Support Services	UW-Stout	552,361	0
84.042		TRIO-Student Support Services	UW Colleges	563,998	0
84.042		TRIO-Student Support Services	UW-La Crosse	384,581	0
84.042		TRIO-Student Support Services	UW-Oshkosh	505,884	0
84.042		TRIO-Student Support Services	UW-Parkside	327,971	0
84.042		TRIO-Student Support Services	UW-Platteville	594,764	550
84.042		TRIO-Student Support Services	UW-River Falls	304,289	0
84.042		TRIO-Student Support Services	UW-Superior	289,375	0
84.042		TRIO-Student Support Services	UW-Eau Claire	676,163	0
84.042		TRIO-Student Support Services	UW-Madison	598,056	0
84.044		TRIO-Talent Search	DPI	241,354	0
84.044		TRIO-Talent Search	UW-Milwaukee	319,926	0
84.047		TRIO-Upward Bound	DPI	214,590	0
84.047		TRIO-Upward Bound	UW-Milwaukee	914,860	0
84.047		TRIO-Upward Bound	UW-Green Bay	660,853	0
84.047		TRIO-Upward Bound	UW-La Crosse	328,687	0
84.047		TRIO-Upward Bound	UW-River Falls	320,271	0
84.047		TRIO-Upward Bound	UW-Stevens Point	456,972	0
84.047		TRIO-Upward Bound	UW-Superior	297,144	0
84.047		TRIO-Upward Bound	UW-Whitewater	185,123	0
84.047		TRIO-Upward Bound	UW-Eau Claire	337,507	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	268,839	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	276,021	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Stout	256,150	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-La Crosse	184,092	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Oshkosh	197,285	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	159,383	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	64,263	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	239,905	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	230,063	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	202,373	0
		Total TRIO Cluster		<u>11,469,812</u>	<u>550</u>
84.046		TRIO-Upward Bound	UW-Superior	(225)	0
84.048		Career and Technical Education—Basic Grants to States	WTSC	20,110,264	18,137,950
84.116		Fund for the Improvement of Postsecondary Education	UW-Milwaukee	196,220	15,603

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States	DWD	65,459,844	0
84.129		Rehabilitation Long-Term Training	UW-Stout	190,256	0
84.129		Rehabilitation Long-Term Training	UW-Madison	193,806	0
Total Federal Program 84.129				384,062	0
84.144		Migrant Education-Coordination Program	DPI	13,361	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	150,749	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	529,155	528,808
84.181		Special Education-Grants for Infants and Families	DHS	7,464,606	6,593,594
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	524,448	0
84.187		Supported Employment Services for Individuals with the Most Significant Disabilities	DWD	302,236	0
84.196		Education for Homeless Children and Youth	DPI	871,434	671,780
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	258,071	0
84.206		Javits Gifted and Talented Students Education	DPI	246,501	0
84.263		Rehabilitation Training-Experimental and Innovative Training	UW-Stout	634,092	363,246
84.282		Charter Schools	DPI	991,964	0
84.287		Twenty-First Century Community Learning Centers	DPI	14,890,036	14,141,496
84.299		Indian Education-Special Programs for Indian Children	UW-Milwaukee	92,637	0
84.305		Education Research, Development and Dissemination	UW-Madison	1,102,416	0
84.323		Special Education-State Personnel Development	DPI	1,282,349	437,676
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	304,118	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	224,836	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	218,193	0
Total Federal Program 84.325				747,147	0
84.326	5144044	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	153,290	6,146
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	1,697,262	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Oshkosh	(84,732)	0
Total Federal Program 84.334				1,612,530	0
84.335		Child Care Access Means Parents in School	UW-Milwaukee	309,178	0
84.358		Rural Education	DPI	560,425	541,851
84.365		English Language Acquisition State Grants	DPI	6,307,500	5,961,178
84.365		English Language Acquisition State Grants	UW-Milwaukee	28,703	0
84.365		English Language Acquisition State Grants	UW-Oshkosh	128,753	0
Total Federal Program 84.365				6,464,956	5,961,178
84.366		Mathematics and Science Partnerships	DPI	2,149,476	2,147,567
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	DPI	34,925,050	33,064,714
84.367	17-0111	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Madison	10,445	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	UW-Milwaukee	(5,081)	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Milwaukee	116,174	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Stout	107,924	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Oshkosh	(13,854)	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Platteville	115,531	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-River Falls	235,117	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	UW-System Administration	48,978	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	UW-Eau Claire	6,331	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Eau Claire	81,369	0
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from UW-System Administration)	UW-Madison	121,231	0
Total Federal Program 84.367				35,749,215	33,064,714
84.368		Grants for Enhanced Assessment Instruments	DPI	(4,863)	0
84.369		Grants for State Assessments and Related Activities	DPI	6,254,361	0
84.372		Statewide Longitudinal Data Systems	DPI	2,016,591	0
84.377		School Improvement Grants	DPI	5,468,974	5,386,847
84.412		Race to the Top - Early Learning Challenge	DCF	7,717,873	5,140,069
84.418		Promoting Readiness of Minors in Supplemental Security Income	DWD	6,396,378	3,214,136
84.423		Supporting Effective Educator Development Program	UW-Milwaukee	425,537	0
84.424		Student Support and Academic Enrichment Title IV A ESEA	DPI	1,141,363	1,092,103
Subtotal Direct Programs				649,295,289	513,953,354
Subgrants:					
84.004	IN4296347UW	Civil Rights Training and Advisory Services (also known as Equity Assistance Centers) (from Indiana University)	UW-Madison	16,062	0
84.015	1269 G TA000	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of California-Los Angeles)	UW-Madison	49,053	0
84.015	3004183136	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of Michigan)	UW-Madison	65	0
84.015	FLAS 2017	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of California-Berkeley)	UW-Madison	6,500	0
84.015	SASLI FLAS 2017	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of Washington)	UW-Madison	(2,500)	0
84.015	SASLI FLAS 2018	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from Cornell University)	UW-Madison	2,500	0
84.015	SASLI FLAS 2018	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from Syracuse University)	UW-Madison	2,500	0
84.015	SASLI FLAS 2018	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of California-Berkeley)	UW-Madison	2,500	0
84.015	SASLI FLAS 2018	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of Pennsylvania)	UW-Madison	2,500	0
84.015	SASLI FLAS 2018	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of Texas-Austin)	UW-Madison	2,500	0
84.015	SASLI FLAS 2018	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of Washington)	UW-Madison	2,500	0
84.015	SEASSI 2017 FLAS	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from Cornell University)	UW-Madison	23,665	0
84.015	SEASSI Summer 2016 FLAS	National Resource Centers Program for Foreign Language & Area Studies or Foreign Language & International Studies Program & Foreign Language & Area Studies Fellowship Program (from University of California-Berkeley)	UW-Madison	229	0
84.027	94467	Special Education-Grants to States (from Minnesota Department of Education)	UW-River Falls	5,574	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.206	CR035930 / C027321	Javits Gifted and Talented Students Education (from Milwaukee Public Schools)	UW-Madison	3,455	0
84.264	VRTAC-TC	Rehabilitation Training Technical Assistance Centers (from Southern University and A&M College)	UW-Stout	604,183	305,778
84.295	34637-EDU	Ready-to-Learn Television (from Corporation for Public Broadcasting)	UW-Extension	5,000	0
84.334	C018353	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	12,493	0
84.334	C021600	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	19,178	0
84.334	C023948	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	258,502	0
84.334	C023982/C021603/C018063/019007	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	161,972	0
84.334	C026982	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Milwaukee	23,558	0
84.367	08-WI04-SEED2016	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Milwaukee	5,100	0
84.367	92-WI103-SEED2017-DRWPAI	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Oshkosh	3,071	0
84.367	NWP Seed Stipends	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Milwaukee	3,045	0
84.411	11-WI05-2017i3AI	Investing in Innovation (i3) Fund (from National Writing Project)	UW-Madison	20,425	0
84.411	11-WI05-2018i3C3WP	Investing in Innovation (i3) Fund (from National Writing Project)	UW-Madison	904	0
84.411		Investing in Innovation (i3) Fund (from Boys & Girls Clubs of Greater Milwaukee)	UW-Milwaukee	2,911	0
84.418		Promoting Readiness of Minors in Supplemental Security Income (from Employment Resources Inc)	UW-Stout	2,163	0
N/A	84.367D	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Milwaukee	15,977	0
N/A	84.367D	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (from National Writing Project)	UW-Madison	28,444	0
				1,284,029	305,778
TOTAL U.S. DEPARTMENT OF EDUCATION				650,579,318	514,259,132
<b>U.S. CONSUMER PRODUCT SAFETY COMMISSION:</b>					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	8,300	0
				8,300	0
TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION				8,300	0
<b>NATIONAL ARCHIEVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	WHS	52,495	0
				52,495	0
TOTAL ARCHIEVES AND RECORDS ADMINISTRATION				52,495	0
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>					
90.401	H251	Help America Vote Act Requirements Payments	Elections	1,701,960	0
90.404	ELEC SEC	2018 HAVA Election Security Grants	Elections	24,463	0
				1,726,423	0
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				1,726,423	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	124,942	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHS	202,912	202,912
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHS	366,564	366,564
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHS	6,751,355	6,429,086
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHS	11,734,408	11,120,795
93.053		Nutrition Services Incentive Program	DHS	2,702,729	2,702,729
Total Aging Cluster				21,188,492	20,252,610

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.048		Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	DHS	248,121	232,571
93.051		Alzheimer's Disease Demonstration Grants To States	DHS	178,863	172,294
93.052		National Family Caregiver Support, Title III, Part E	DHS	2,599,329	2,468,319
93.069		Public Health Emergency Preparedness	DHS	76,994	73,361
93.070		Environmental Public Health and Emergency Response	DHS	1,825,015	999,094
93.071		Medicare Enrollment Assistance Program	DHS	386,030	337,793
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	DHS	86,773	86,083
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	892,867	33,087
		Total Federal Program 93.073		979,640	119,170
93.074		Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	DHS	15,453,075	11,911,628
93.079	MOU	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DPI	420,885	114,217
93.084		Prevention of Disease, Disability, and Death by Infectious Diseases	UW-Madison	35,820	0
93.090		Guardianship Assistance	DCF	2,354,444	0
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	DHS	948,057	943,075
93.094		Well-Integrated Screening and Evaluation for Women Across the Nation	DHS	310,912	274,219
93.103		Food and Drug Administration-Research	DATCP	1,575,931	0
93.107		Area Health Education Centers	UW-Madison	258,152	258,152
93.107		Area Health Education Centers	UW-Madison	337,021	333,588
		Total Federal Program 93.107		595,173	591,740
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	249,625	114,542
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	125,862	0
93.110		Maternal and Child Health Federal Consolidated Programs (from UW-Madison)	UW-Milwaukee	74,160	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,456,069	72,467
		Total Federal Program 93.110		1,905,716	187,009
93.113		Environmental Health	UW-Madison	509,792	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	622,417	162,084
93.127		Emergency Medical Services for Children	DHS	144,827	144,827
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	154,146	60,000
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	3,694,256	2,654,919
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DHS	589,990	588,721
93.150		Projects for Assistance in Transition from Homelessness (PATH)	DOA	(196)	(3,690)
		Total Federal Program 93.150		589,794	585,031
93.161		Health Program for Toxic Substances and Disease Registry	DHS	312,933	247,738
93.165		Grants to States for Loan Repayment Program	UW-Madison	300,001	0
93.172		Human Genome Research	UW-Madison	767,244	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	751,778	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	338,254	0
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	107,163	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	(1,850)	0
93.235		Affordable Care Act (ACA) Abstinence Education Program	DCF	1,011,578	1,005,754
93.236		Grants to States to Support Oral Health Workforce Activities	DHS	481,146	358,311
93.240		State Capacity Building	DHS	359,839	18,837
93.241		State Rural Hospital Flexibility Program	UW-Madison	612,652	185,704
93.242		Mental Health Research Grants	UW-Madison	589,306	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DCF	30,691	16,302
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DSPS	94,277	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DPI	3,536,931	1,944,910
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	DHS	6,879,243	6,156,851
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Milwaukee	44,251	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Whitewater	174,979	0
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	UW-Madison	930,195	228,917
		Total Federal Program 93.243		11,690,567	8,346,980
93.251		Universal Newborn Hearing Screening	DHS	217,272	210,119
93.262		Occupational Safety and Health Program	DHS	158,362	0
93.262		Occupational Safety and Health Program	UW-Stout	108,834	0
93.262		Occupational Safety and Health Program	UW-Stout	(37)	0
		Total Federal Program 93.262		267,159	0
93.268		Immunization Cooperative Agreements	DHS	49,966,562	49,787
93.270		Adult Viral Hepatitis Prevention and Control	DHS	143,612	7,600
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHS	1,480,203	899,580
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	831,959	2,879
		Total Federal Program 93.283		2,312,162	902,459
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	(22,242)	0
93.296		State Partnership Grant Program to Improve Minority Health	DHS	232,797	197,896
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	613,067	300,192
93.305		National State Based Tobacco Control Program	DHS	1,115,489	51,096
93.310		Trans-NIH Research Support	UW-Madison	5,503	0
93.314		Early Hearing Detection and Intervention Information Systems (EHD-IS) Surveillance Program	DHS	281,609	35,563
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DATCP	54,391	0
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	5,322,781	2,559,667
		Total Federal Program 93.323		5,377,172	2,559,667
93.324		State Health Insurance Assistance Program	DHS	884,812	870,188
93.332		Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces	UW-Madison	732,326	281,351
93.336		Behavioral Risk Factor Surveillance System	DHS	278,109	267,900
93.350		National Center for Advancing Translational Sciences	UW-Madison	433,729	0
93.351		Research Infrastructure Programs	UW-Milwaukee	287,181	19,312
93.351		Research Infrastructure Programs	UW-Madison	773,800	0
		Total Federal Program 93.351		1,060,981	19,312
93.359		Nurse Education, Practice Quality and Retention Grants	UW-Milwaukee	807,928	9,168
93.361		Nursing Research	UW-Madison	37,325	0
93.367		Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	DATCP	14,224	0
93.369		ACL Independent Living State Grants	DHS	331,250	331,250
93.393		Cancer Cause and Prevention Research	UW-Madison	8,832	0
93.395		Cancer Treatment Research	UW-Madison	138,484	0
93.396		Cancer Biology Research	UW-Madison	3,098	0
93.397		Cancer Centers Support Grants	UW-Madison	25,753	0
93.398		Cancer Research Manpower	UW-Madison	1,560,873	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Milwaukee	51,876	32,620
93.448		Food Safety and Security Monitoring Project	DATCP	333,776	0
93.448		Food Safety and Security Monitoring Project	UW-Madison	235,545	0
		Total Federal Program 93.448		569,321	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.449	HHSF223201510145 C	Medicated Feed Inspections	DATCP	13,404	0
93.464		ACL Assistive Technology	DHS	792,329	667,393
93.500		Pregnancy Assistance Fund Program	DPI	1,118,076	931,009
93.505		Maternal, Infant and Early Childhood Home Visiting Cluster: Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	DCF	(168,178)	(92,489)
93.505		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (from UW-Madison)	UW-Milwaukee	1,190,901	0
93.870		MIECHV-Home Visiting Program	DCF	7,178,412	6,785,215
		Total Maternal, Infant, and Early Childhood Home Visiting Cluster		<u>8,201,135</u>	<u>6,692,726</u>
93.511	93.1 IPRPR120016- 01-02	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	OCI	53,492	0
93.517		Affordable Care Act – Aging and Disability Resource Center	DHS	678,353	670,199
93.521		The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF PPHF Capacity Building Assistance to Strengthen Public Health	DHS	1,411,975	348,155
93.539		Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	DHS	3,118,465	1,753,860
93.556		Promoting Safe and Stable Families	DCF	5,517,854	4,692,293
93.558		TANF Cluster: Temporary Assistance for Needy Families	DCF	218,374,634	15,325,098
		Total TANF Cluster		<u>218,374,634</u>	<u>15,325,098</u>
93.563		Child Support Enforcement	DCF	50,231,834	39,810,480
93.564		Child Support Enforcement Research	DCF	389,274	96,549
93.566		Refugee and Entrant Assistance-State Administered Programs	DCF	3,280,208	2,500,558
93.568		Low-Income Home Energy Assistance	DOA	98,511,443	12,084,691
93.569		Community Services Block Grant	DCF	8,897,180	8,760,782
93.575		CCDF Cluster: Child Care and Development Block Grant	DCF	108,040,988	18,176,426
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	DCF	47,610,909	18,927,934
		Total CCDF Cluster		<u>155,651,897</u>	<u>37,104,360</u>
93.576		Refugee and Entrant Assistance-Discretionary Grants	DCF	261,549	261,549
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	(237)	0
		Total Federal Program 93.576		<u>261,312</u>	<u>261,549</u>
93.584		Refugee and Entrant Assistance-Targeted Assistance Grants	DCF	883,170	883,170
93.590		Community-Based Child Abuse Prevention Grants	CANPB	662,992	516,093
93.597		Grants to States for Access and Visitation Programs	DCF	113,806	113,806
93.599		Chafee Education and Training Vouchers Program (EVT)	DCF	406,811	406,811
93.600		Head Start	DPI	193,954	42,750
93.600		Head Start	UW-Oshkosh	5,112,231	0
		Total Federal Program 93.600		<u>5,306,185</u>	<u>42,750</u>
93.603		Adoption and Legal Guardianship Incentive Payments	DCF	490,130	43,833
93.610		Health Care Innovation Awards (HCIA)	DHS	2,011,302	300,404
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	1,312,598	385,426
93.631		Developmental Disabilities Projects of National Significance	BPDD	157,602	143,141
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	536,323	0
93.643		Children's Justice Grants to States	DOJ	286,901	103,081
93.645		Stephanie Tubbs Jones Child Welfare Services Program	DCF	4,885,952	4,488,916
93.658		Foster Care-Title IV-E	DCF	72,767,089	44,079,076
93.658		Foster Care-Title IV-E (from UW-Madison)	UW-Milwaukee	1,155,153	0
93.658		Foster Care-Title IV-E (from UW-Green Bay)	UW-Oshkosh	10,156	0
		Total Federal Program 93.658		<u>73,932,398</u>	<u>44,079,076</u>
93.659		Adoption Assistance	DCF	47,745,728	1,504,527
93.667		Social Services Block Grant	DHS	42,862,261	42,862,261
93.669		Child Abuse and Neglect State Grants	DCF	668,151	87,603

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.670		Child Abuse and Neglect Discretionary Activities	DCF	(90,352)	(90,352)
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	DCF	1,793,358	1,677,537
93.674		Chafee Foster Care Independence Program	DCF	2,322,757	1,933,457
93.733		Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	DHS	638,505	292,422
93.735		State Public Health Approaches for Ensuring QUILTLINE Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	DHS	315,136	315,136
93.753		Childhood Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	DHS	422,091	210,095
93.757		State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	DHS	1,578,148	1,125,017
93.758		Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	DHS	2,542,887	1,000,483
93.763		Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	DHS	371,994	338,337
93.763		Alzheimers Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	UW-Madison	234,575	0
		Total Federal Program 93.763		606,569	338,337
93.767		Children's Health Insurance Program	DHS	242,130,562	5,635,834
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units	DOJ	1,131,362	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	DHS	11,208,680	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	UW-Oshkosh	6,377	0
93.778		Medical Assistance Program	DHS	5,170,876,213	71,860,618
93.778		ARRA-Medical Assistance Program	DHS	20,224,753	0
93.778		Medical Assistance Program	UW-Oshkosh	168,386	0
		Total Medicaid Cluster		5,203,615,771	71,860,618
93.779		Demonstrations and Evaluation IMPACT	DHS	77,557	0
93.788		Opioid Targeted Response	DHS	2,934,998	2,681,073
93.791		Money Follows the Person Rebalancing Demonstration	DHS	6,415,393	5,820,405
93.800		Organized Approaches to Increase Colorectal Cancer Screening	UW-Madison	728,896	0
93.810		Paul Coverdell Stroke FY16	DHS	884,291	219,519
93.815		Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DHS	376,359	148,701
93.837		Cardiovascular Diseases Research (from UW-Madison)	UW-Milwaukee	11,410	0
93.837		Cardiovascular Diseases Research	UW-Madison	925,578	0
		Total Federal Program 93.837		936,988	0
93.838		Lung Diseases Research	UW-Madison	9,169	0
93.839		Blood Diseases and Resources Research	UW-Madison	439,031	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	(21,837)	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	804,972	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	15,529	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	92,717	0
		Total Federal Program 93.853		108,246	0
93.855		Allergy and Infectious Diseases Research	UW-Madison	1,294,113	0
93.859		Biomedical Research and Research Training	UW-Madison	6,166,949	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	1,030,857	0
93.866		Aging Research	UW-Madison	821,723	0
93.867		Vision Research	UW-Madison	39,649	0
93.879		Medical Library Assistance	UW-Madison	1,257,766	0
93.884		Grants for Primary Care Training and Enhancement (from UW-Madison)	UW Colleges	(5,812)	0
93.884		Grants for Primary Care Training and Enhancement	UW-Madison	99,949	0
		Total Federal Program 93.884		94,137	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	DHS	2,429,742	1,128,628
93.913		Grants to States for Operation of State Offices of Rural Health	UW-Madison	182,024	0
93.917		HIV Care Formula Grants	DHS	11,031,436	10,269,910
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	1,135,387	63,495
93.940		HIV Prevention Activities-Health Department Based	DHS	1,684,620	783,571
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHS	228,727	28,383
93.945		Assistance Programs for Chronic Disease Prevention and Control	DHS	988,923	354,215
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	163,421	83,398
93.958		Block Grants for Community Mental Health Services	DHS	8,199,748	7,097,000
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	26,619,054	24,501,555
93.970		Health Professions Recruitment Program for Indians	UW-Madison	213,791	0
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHS	1,315,792	1,014,781
93.994		Maternal and Child Health Services Block Grant to the States	DHS	10,564,328	7,441,899
Other Federal Financial Assistance:					
N/A	93.200-2012-50851	DHS Vital Statistics	DHS	1,089,346	0
N/A	93.200-2017-92549	Vital Statistics Coop Program	DHS	422,513	0
N/A	93.223-2014-00072C	FDA-Tobacco Retail Inspections	DHS	411,886	411,823
N/A	93.223-2017-10189C	FDA-Tobacco Retail Inspections	DHS	535,163	528,501
N/A	93.223-2012-10081C	Mammography Quality Standards Act	DHS	4,067	0
N/A	93.223-2017-10097	Mammography Quality Standards Act	DHS	162,878	0
N/A	93.212-2017-M93562	National Death Index	DHS	49,864	0
N/A	93.UNKNOWN	Federal Data Sharing	DWD	(50,557)	0
N/A	93.8330488	NINR Graduate Partnership Fellowship	UW-Madison	(325)	0
N/A	93.HHSN275201400	Newborn Screening for Pompe Disease	UW-Madison	93,003	0
		010C			
N/A	93.IPA	Interagency Personnel Agreements	UW-Madison	28,222	0
Subtotal Direct Programs				6,428,804,758	433,678,970
Subgrants:					
93.008	11500_VET_CORP	Medical Reserve Corps Small Grant Program	DATCP	8,555	0
93.073		(from National Association of County and City Health Officials) Birth Defects and Developmental Disabilities - Prevention and Surveillance	UW-Madison	1,199	0
93.086	MKE County Agmt dated 8-3-16	(from Association of University Centers on Disabilities) Healthy Marriage Promotion and Responsible Fatherhood Grants	UW-Milwaukee	87,573	0
93.103	430-30-011	(from Milwaukee County) Food and Drug Administration-Research	UW-Madison	10,356	0
93.103	AGMT 02/09/15	(from Iowa State University) Food and Drug Administration-Research	UW-Madison	(2,863)	0
93.103	NIPTE-U01-UW-2018-001	(from Marvel Medtech LLC) Food and Drug Administration-Research (from National Institute for Pharmaceutical Technology & Education)	UW-Madison	15,978	0
93.107	NH16-17	Area Health Education Centers	UW-Madison	1,050	0
93.110	UJ6MC31113-01-04	(from Northern Wisconsin Area Health Education) Maternal and Child Health Federal Consolidated Programs	UW-Madison	23,581	0
93.110	W001057023	(from Children's Hospital of Wisconsin) Maternal and Child Health Federal Consolidated Programs	UW-Madison	24,130	0
93.145	2015-04958-05-03-7791	(from University of Iowa) HIV-Related Training and Technical Assistance	UW-Madison	200,768	0
93.145	7791	(from University of Illinois-Chicago) HIV-Related Training and Technical Assistance	UW-Madison	1,191	0
93.173	4R44DC015432-02	(from University of Illinois-Chicago) Research Related to Deafness and Communication Disorders	UW-Madison	17,017	0
93.186	AGMT 07/06/17	(from Instelligent Hearing Systems Corp) National Research Service Award in Primary Care Medicine	UW-Milwaukee	82,317	0
93.231	GLITC 02022017	(from Medical College of Wisconsin) Epidemiology Cooperative Agreements	UW-Milwaukee	39,937	0
93.243	349	(from Great Lakes Inter-Tribal Council Inc) Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Milwaukee	11,444	0
93.243	0079522/00058085	(from Outreach Community Health Centers Inc) Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Madison	33,896	0
		(from University of Missouri-Kansas City)			

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.243	349	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Outreach Community Health Centers Inc)	UW-Milwaukee	12,117	0
93.243	BHD-PCS31-82017	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	23,357	0
93.243	BHD-PSC14-102016	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	41,452	0
93.243	C15116CO11	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	9,241	0
93.243	C15116CO12	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	14,329	0
93.243	C15116SA11	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	4,655	0
93.243	C15116SA12	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	6,812	0
93.243	E0000015115	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from City of Milwaukee)	UW-Milwaukee	63,590	0
93.243	HD 16-122816-A	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Milwaukee County)	UW-Milwaukee	71,596	0
93.262	60666	Occupational Safety and Health Program (from Marshfield Clinic Research Foundation)	UW-Madison	24,857	0
93.262	60677	Occupational Safety and Health Program (from Marshfield Clinic Research Foundation)	UW-Madison	76,931	0
93.262	P006360701	Occupational Safety and Health Program (from University of Minnesota)	UW-Milwaukee	3,932	0
93.262	P006360702	Occupational Safety and Health Program (from University of Minnesota)	UW-Madison	5,195	0
93.310	NRMN-CAN	Trans-NIH Research Support (from University of Chicago)	UW-Madison	2,300	0
93.353	CITN 11-02	21st Century Cures Act - Beau Biden Cancer Moonshot (from Fred Hutchinson Cancer Research Center)	UW-Madison	574	0
93.393	0000928712/89915/854649	Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	16,666	0
93.397	UNI-207866	Cancer Centers Support Grants (from Mayo Clinic)	UW-Madison	1,720	0
93.558	Agr Dtd 11-28-16	Temporary Assistance for Needy Families (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	29,374	0
93.558		Temporary Assistance for Needy Families (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	59,944	0
93.575		Child Care and Development Block Grant (from Wisconsin Early Childhood Association)	UW-Whitewater	4,830	0
93.590	0433001-G16-000727-000-06	Community-Based Child Abuse Prevention Grants (from The Parenting Network)	UW-Milwaukee	11,254	0
93.652	AGMT 08/25/17	Adoption Opportunities (from Spaulding for Children)	UW-Milwaukee	18,798	0
93.652	AGMT 11/27/17	Adoption Opportunities (from Spaulding for Children)	UW-Milwaukee	13,428	0
93.763	AGMT 12/19/17	Alzheimers Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) (from Alzheimer's & Dementia Alliance of Wisconsin)	UW-Madison	17,963	0
93.778		Medical Assistance Program (from Luxvida)	UW-Madison	80,986	0
93.788	0081644 / 00061663	Opioid STR (from University of Missouri-Kansas City)	UW-Madison	90,033	0
93.837	17-J0039	Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	15,820	0
93.837	1R01HL128240-01A1	Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	2,462	0
93.847	15-D18	Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	31,997	0
93.853	010785-135735	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	2,499	0
93.853	BOA-232483 CREST-H	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	153	0
93.853	ZHW0026-02	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Palo Alto Veterans Institute for Research)	UW-Madison	458	0
93.855	0045749 (130902-3)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	3,006	0
93.855	1R01AI121217-01A1	Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	1,862	0
93.855	CTOT-11	Allergy and Infectious Diseases Research (from Brigham & Women's Hospital)	UW-Madison	2,754	0
93.859	P0237729	Biomedical Research and Research Training (from Rensselaer Polytechnic Institute)	UW-Madison	187	0
93.859	UCHC7-88714897	Biomedical Research and Research Training (from University of Connecticut)	UW-Madison	24,071	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.865	1565 G VS773	Child Health and Human Development Extramural Research (from University of California-Los Angeles)	UW-Madison	20,066	0
93.865	5109950	Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	6,506	0
93.865	800115	Child Health and Human Development Extramural Research (from Drexel University)	UW-Madison	4,710	0
93.866	60048330 UW	Aging Research (from Northwestern University)	UW-Madison	6,232	0
93.867	416653-G Mod 3	Vision Research (from University of Rochester)	UW-Madison	15,090	0
93.879	5 UG4 LM012346-02	Medical Library Assistance (from University of Iowa)	UW-Eau Claire	7,770	0
93.884	FY17-21 HRSA	Grants for Primary Care Training and Enhancement (from Gundersen Lutheran)	UW-La Crosse	71,599	0
93.910	5YEPMP-120065-03-00	Family and Community Violence Prevention Program (from College of Menominee Nation)	UW-Extension	1,154	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Portage County)	UW-Stevens Point	12,019	0
N/A	93.17GZSK0031	NCI Tobacco Cessation (from ICF International Inc)	UW-Madison	346,606	0
N/A	93.3002-085	Healthcare Systems Change (from Carter Consulting Inc)	UW-Madison	80,384	0
N/A	93.648659	Alzheimer Initiative (from ADISSSP)	UW-Oshkosh	22,662	0
N/A	93.AGMT 03-08-17	Lac Du Flambeau Native Connections (from Lac du Flambeau Tribe)	UW-Madison	27,980	0
N/A	93.AGMT 11/08/17	Narcan Overdose Prevention (from Lac du Flambeau Band of Lake Superior Chippewa)	UW-Madison	14,213	0
N/A	93.MIL112908	Primary Care Fellowship (from Medical College of Wisconsin)	UW-Milwaukee	(4,649)	0
N/A	93.X-48510-115-504200	Foundational Practices for Health Equity (from Michigan Public Health Institute)	UW-Madison	2,800	0
		Subtotal Subgrants		1,982,474	0
		TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		6,430,787,232	433,678,970
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES:</b>					
94.003		State Commissions	DOA	359,912	0
94.006		AmeriCorps	DOA	4,902,608	4,691,261
94.006		AmeriCorps	UW-Oshkosh	154	0
94.006		AmeriCorps	UW-Eau Claire	17,477	0
		Total Federal Program 94.006		4,920,239	4,691,261
94.009		Training and Technical Assistance	DOA	104,180	0
94.011		Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	DOC	135,527	0
		Total Foster Grandparent/Senior Companion Cluster		135,527	0
94.013		Volunteers in Service to America	DPI	3,970	0
94.013		Volunteers in Service to America	UW-Parkside	3,963	0
		Total Federal Program 94.013		7,933	0
94.021		Volunteer Generation Fund	DOA	5,682	0
		Subtotal Direct Programs		5,533,473	4,691,261
94.006	15AFHWI001	Subgrants: AmeriCorps (from Wisconsin National & Community Service Board)	UW-Eau Claire	70,078	0
94.006		AmeriCorps (from Wisconsin National & Community Service Board)	UW-Whitewater	31,921	0
		Subtotal Subgrants		101,999	0
		TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICES		5,635,472	4,691,261
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
95.001		High Intensity Drug Trafficking Areas Program	DOT	17,424	0
95.001		High Intensity Drug Trafficking Areas Program	DOJ	202,768	30,752
95.001		High Intensity Drug Trafficking Areas Program	UW-Milwaukee	1,467,660	0
		Total Federal Program 95.001		1,687,852	30,752
		TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		1,687,852	30,752
<b>U.S. SOCIAL SECURITY ADMINISTRATION:</b>					
96.001		Disability Insurance/SSI Cluster: Social Security-Disability Insurance	DHS	30,496,035	0
		Total Disability Insurance/SSI Cluster		30,496,035	0
N/A	96.SS00-12-60059	Other Federal Financial Assistance: Social Security Administration Death Records	DHS	302,578	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	96.SS00-14-61084	Social Security Birth	DHS	466,947	0
N/A	96.0NA	Social Security Administration Reimbursements	DWD	5,930,517	809,130
		Subtotal Direct Programs		<u>37,196,077</u>	<u>809,130</u>
Subgrants:					
96.008		Social Security-Work Incentives Planning and Assistance Program (from Employment Resources Inc)	UW-Stout	69,875	0
96.009		Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries (from Employment Resources Inc)	UW-Stout	4,187	0
		Subtotal Subgrants		<u>74,062</u>	<u>0</u>
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				<u>37,270,139</u>	<u>809,130</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
97.012		Boating Safety Financial Assistance	DNR	3,263,646	0
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	DNR	122,402	0
97.026		Emergency Management Institute Training Assistance	UW-Madison	(478)	0
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	5,914,181	5,439,119
97.039		Hazard Mitigation Grant	DMA	1,698,458	1,512,403
97.041		National Dam Safety Program	DNR	99,031	0
97.042		Emergency Management Performance Grants	DMA	6,343,105	4,270,330
97.042		Emergency Management Performance Grants	DATCP	10,439	0
Total Federal Program 97.042				<u>6,353,544</u>	<u>4,270,330</u>
97.043		State Fire Training Systems Grants	WTSC	14,663	14,663
97.044		Assistance to Fire Fighters Grant	WTSC	500,000	500,000
97.045		Cooperating Technical Partners	DNR	533,223	4,498
97.047		Pre-Disaster Mitigation	DMA	573,333	543,233
97.055		Interoperable Emergency Communications	DMA	140,935	140,935
97.056		Port Security Grant Program	DNR	17,053	0
97.067		Homeland Security Grant Program	DMA	3,999,747	2,304,386
97.067		Homeland Security Grant Program	DOJ	478,096	0
Total Federal Program 97.067				<u>4,477,843</u>	<u>2,304,386</u>
97.088		Disaster Assistance Projects	DNR	59,065	0
97.091		Homeland Security Biowatch Program	DNR	319,973	0
N/A	97. UNKNOWN	Other Federal Financial Assistance: Immigration & Customs Enforcement	DOJ	11,435	0
		Subtotal Direct Programs		<u>24,098,307</u>	<u>14,729,567</u>
Subgrants:					
97.042	B275A6	Emergency Management Performance Grants (from Florida Division of Emergency Management)	UW-Madison	15,926	0
		Subtotal Subgrants		<u>15,926</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>24,114,233</u>	<u>14,729,567</u>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
Subgrants:					
98.009	USAID LWA AID-AA-L-13-00005	John Ogonowski Farmer-to-Farmer Program (from Partners of the Americas)	UW-Extension	32,918	0
		Subtotal Subgrants		<u>32,918</u>	<u>0</u>
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				<u>32,918</u>	<u>0</u>
<b>TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>				<u>\$10,240,154,717</u>	<u>\$1,563,763,502</u>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	131,124	0
10.001		Agricultural Research-Basic and Applied Research	UW-Extension	5,800	0
10.001		Agricultural Research-Basic and Applied Research	UW-Green Bay	8,633	0
10.001		Agricultural Research-Basic and Applied Research	UW-Platteville	73,595	0
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	3,051,520	86,957
Total Federal Program 10.001				3,270,672	86,957
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	106,818	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	(34)	0
Total Federal Program 10.025				106,784	0
10.028		Wildlife Services	UW-Madison	784	0
10.072		Wetlands Reserve Program	UW-Madison	12,515	0
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	154,307	0
10.202		Cooperative Forestry Research	UW-Madison	725,167	0
Total Federal Program 10.202				879,474	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	6,565,373	0
10.207		Animal Health & Disease Research	UW-Madison	48,107	0
10.207		Animal Health & Disease Research	UW-Madison	24,623	0
Total Federal Program 10.207				72,730	0
10.215		Sustainable Agriculture Research and Education (from UW-Extension)	UW-Milwaukee	26,704	0
10.215		Sustainable Agriculture Research and Education (from UW-Extension)	UW-Madison	14,636	0
Total Federal Program 10.215				41,340	0
10.217		Higher Education - Institution Challenge Grants Program	UW-Madison	75	0
10.250		Agricultural & Rural Economic Research, Cooperative Agreements & Collaborations	UW-Madison	1,228	0
10.253		Consumer Data and Nutrition Research	UW-Madison	98,859	0
10.255		Research Innovation and Development Grants in Economic (RIDGE)	UW-Madison	18,967	(4,571)
10.304		Homeland Security-Agricultural	UW-Madison	368,501	0
10.307		Organic Agriculture Research and Extension Initiative	UW-Madison	90,859	0
10.309		Specialty Crop Research Initiative	UW-Madison	282,118	5,367
10.310		Agriculture and Food Research Initiative (AFRI) (from UW-Madison)	UW-Platteville	54,720	0
10.310		Agriculture and Food Research Initiative (AFRI)	UW-Madison	6,670,503	1,361,359
Total Federal Program 10.310				6,725,223	1,361,359
10.311		Beginning Farmer and Rancher Development Program	UW-Madison	106,713	23,440
10.312		Biomass Research and Development Initiative Competitive Grants Program (BRDI)	UW-Madison	108,113	18,725
10.319		Farm Business Management and Benchmarking Competitive Grants Program	UW-Madison	38,103	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	UW-Platteville	28,506	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-Platteville)	UW-Stevens Point	5,050	0
10.326		Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (from UW-River Falls)	UW-Madison	6,781	0
Total Federal Program 10.326				40,337	0
10.329		Crop Protection & Pest Management Competitive Grants Program	UW-Madison	102,934	0
10.330		Alfalfa and Forage Research Program	UW-Madison	28,144	2,948
10.336		Veterinary Services Grant Program	UW-Madison	35,879	0
10.600		Foreign Market Development Cooperator Program	UW-Madison	59,575	0
10.674		Wood Utilization Assistance	UW-Milwaukee	82,982	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.674		Wood Utilization Assistance	UW-Madison	18,996	0
		Total Federal Program 10.674		101,978	0
10.680		Forest Health Protection	UW-Madison	32,168	0
10.684		International Forestry Programs	UW-Madison	88,561	0
10.699		Partnership Agreements	UW-Madison	435,785	0
10.902		Soil and Water Conservation	UW-Green Bay	129,198	0
10.902		Soil and Water Conservation	UW-Stevens Point	40,206	0
		Total Federal Program 10.902		169,404	0
10.912		Environmental Quality Incentives Program (from UW-Extension)	UW-Madison	3,724	0
10.931		Agricultural Conservation Easement Program	UW-Stevens Point	10,541	0
10.960		Technical Agricultural Assistance	UW-Madison	(56)	0
10.961		Scientific Cooperation & Research	UW-Madison	9,256	0
N/A	10.RD	R&D from Forest Service	UW-Milwaukee	10,994	0
N/A	10.RD	R&D from National Institute of Food & Agriculture	UW-Platteville	54,313	39,018
N/A	10.RD	R&D from Forest Service	UW-Stevens Point	80,369	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	27,935	0
N/A	10.RD	R&D from Forest Service	UW-Madison	1,044,998	0
		Subtotal Direct R&D Grants		21,125,270	1,533,243
R&D Subgrants:					
10.001	59-5090-7-001	Agricultural Research-Basic and Applied Research (from Pellet Technology USA)	UW-Madison	48,119	0
10.170	SCBG 14-004	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Grape Growers Association)	UW-Madison	3,772	0
10.170	SCBG 14-007	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	42,405	0
10.170	SCBG 15-02	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Apple Growers Association)	UW-Madison	23,072	0
10.170	SCBG 15-07	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Grape Growers Association)	UW-Madison	(2,201)	0
10.170	SCBG 15-08	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	(15,666)	0
10.170	SCBG 15-09	Specialty Crop Block Grant Program - Farm Bill (from Midwest Food Processors Association)	UW-Madison	33,160	0
10.170	SCBG 2016 Skin Set	Specialty Crop Block Grant Program - Farm Bill (from Wisconsin Potato Industry Board)	UW-Madison	21,069	0
10.200	2014-38500-22138 / 416-41-15F	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Stevens Point	8,919	0
10.200	416-41-15S	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Milwaukee	27,797	0
10.200	RC106511A	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	163,921	0
10.212	15-001	Small Business Innovation Research (from Northside Enterprises)	UW-Stevens Point	8,500	0
10.212	AGMT 12/15/17	Small Business Innovation Research (from Nutrient Recovery & Upcycling LLC)	UW-Madison	16,350	0
10.212	POTENT VACCINE FORMULAS	Small Business Innovation Research (from Pan Genome Systems Inc)	UW-Madison	37,224	0
10.215	2016-01	Sustainable Agriculture Research and Education (from Sand County Foundation)	UW-Madison	17,460	0
10.215	3TC456	Sustainable Agriculture Research and Education (from South Dakota State University)	UW-Madison	7,856	0
10.215	4931-030816	Sustainable Agriculture Research and Education (from University of Rhode Island)	UW-Madison	1,306	0
10.215	H003679430 GNC14-197	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	1,197	0
10.215	H004403702 LNC14-357	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	58,499	0
10.215	H004403703 LNC14-358	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	67,726	0
10.215	H004403732	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	(362)	0
10.215	H004403739 GNC15-206	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	3,833	0
10.215	H004991220 ONC16-018	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	8,939	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.215	H004991234-023	GSP16- Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	7,389	0
10.215	H004991242-239	GNC17- Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	59	0
10.215	H005722907-019	NCR16- Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	74,411	8,047
10.215	H005722916	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	50,478	0
10.215	H005722926	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	15,335	0
10.215	H005722947	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	3,501	0
10.215	H006607415	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	5,622	0
10.227	LCOOCC 201501	1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community College)	UW-Madison	1,497	0
10.227	MSN207320	1994 Institutions Research Program (from Colledge of Menominee Nation)	UW-Madison	419	0
10.253	343-0711	Consumer Data and Nutrition Research (from Duke University)	UW-Madison	30,862	0
10.290	H006035701	Agricultural Market and Economic Research (from University of Minnesota)	UW-Madison	19,818	0
10.290	H006796002	Agricultural Market and Economic Research (from University of Minnesota)	UW-Madison	1,960	0
10.303	H003693402	Integrated Programs (from University of Minnesota)	UW-Madison	(48)	0
10.303	RC104061A	Integrated Programs (from Michigan State University)	UW-Madison	5,426	0
10.303	RC106420B	Integrated Programs (from Michigan State University)	UW-Madison	6,319	4,683
10.304	RC106556H	Homeland Security-Agricultural (from Michigan State University)	UW-Madison	47,355	0
10.307	12-638-UWM	Organic Agriculture Research and Extension Initiative (from West Virginia University)	UW-Madison	5,857	0
10.307	16-033	Organic Agriculture Research and Extension Initiative (from University of New Hampshire)	UW-Madison	7,199	0
10.307	416-41-86A	Organic Agriculture Research and Extension Initiative (from Iowa State University)	UW-Madison	39,792	0
10.307	8000064232-AG	Organic Agriculture Research and Extension Initiative (from Purdue University)	UW-Madison	21,926	0
10.307	C0479A-C	Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	35,061	0
10.307	C0519A-C	Organic Agriculture Research and Extension Initiative (from Oregon State University)	UW-Madison	11,381	0
10.307	RC106531A-RC106531B	Organic Agriculture Research and Extension Initiative (from Michigan State University)	UW-Madison	15,933	0
10.309	201222400-01	Specialty Crop Research Initiative (from University of California-Davis)	UW-Madison	12,004	0
10.309	73999-10420	Specialty Crop Research Initiative (from Cornell University)	UW-Madison	177,060	0
10.309	G-01363-08	Specialty Crop Research Initiative (from Colorado State University)	UW-Madison	1,758	0
10.309	H006335001	Specialty Crop Research Initiative (from University of Minnesota)	UW-Madison	53,081	0
10.310	10114601	Agriculture and Food Research Initiative (AFRI) (from Utah State University)	UW-Madison	(19,332)	0
10.310	3002534852	Agriculture and Food Research Initiative (AFRI) (from University of Michigan)	UW-Madison	83,128	29,678
10.310	00115293	Agriculture and Food Research Initiative (AFRI) (from University of Florida)	UW-Madison	72,106	0
10.310	UFDSP00010525-2016-2809-01	Agriculture and Food Research Initiative (AFRI) (from North Carolina State University)	UW-Madison	10,322	0
10.310	2017-68003-26500	Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	44,064	0
10.310	416-21-18A	Agriculture and Food Research Initiative (AFRI) (from Iowa State University)	UW-Madison	101,159	0
10.310	4969-UWM-USDA-1572	Agriculture and Food Research Initiative (AFRI) (from Pennsylvania State University)	UW-Madison	1,555	0
10.310	5633-UW-USDA-6192	Agriculture and Food Research Initiative (AFRI) (from Pennsylvania State University)	UW-Madison	17,761	0
10.310	8000072812-AG	Agriculture and Food Research Initiative (AFRI) (from Purdue University)	UW-Madison	36,160	0
10.310	80618-10847	Agriculture and Food Research Initiative (AFRI) (from Cornell University)	UW-Madison	30,651	0
10.310	80665-10869	Agriculture and Food Research Initiative (AFRI) (from Cornell University)	UW-Madison	7,098	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
10.310	CAES-2016-22765-1	Agriculture and Food Research Initiative (AFRI) (from Connecticut Agricultural Experiment Station)	UW-Milwaukee	35,005	0
10.310	G-14765-3	Agriculture and Food Research Initiative (AFRI) (from Colorado State University)	UW-Madison	72,111	0
10.310	H003762801	Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	108,429	0
10.310	H004401003	Agriculture and Food Research Initiative (AFRI) (from University of Minnesota)	UW-Madison	38,723	0
10.310	KFS# 5636800 PO 116232	Agriculture and Food Research Initiative (AFRI) (from University of Connecticut)	UW-Madison	78,266	0
10.310	RC100236UW	Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	65,355	0
10.310	RC102121UW	Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	114,851	0
10.310	RC106768UW	Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	12,780	0
10.310	RC108063UW	Agriculture and Food Research Initiative (AFRI) (from Michigan State University)	UW-Madison	3,162	0
10.320	3TD640	Sun Grant Program (from South Dakota State University)	UW-Madison	11,399	0
10.329	76523-10553	Crop Protection & Pest Management Competitive Grants Program (from Cornell University)	UW-Madison	11,144	0
10.330	Z5741001	Alfalfa and Forage Research Program (from University of Maryland)	UW-Madison	26,695	0
10.330		Alfalfa and Forage Research Program (from Mississippi State University)	UW-River Falls	8,020	0
10.561	AGMT 02/27/17	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Family Planning Health Services Inc)	UW-Madison	35,919	0
10.561	FIT FAMILIES-SNAP-ED FY17	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from Family Planning Health Services Inc)	UW-Madison	16,829	0
10.902	AGL0GLC-01-17	Soil and Water Conservation (from Alliance for the Great Lakes)	UW-Green Bay	12,229	0
N/A	10.2014-06507-05	Web-Based Decision Aids & Education Tools (from University of Illinois-Urbana-Champaign)	UW-Madison	70,633	0
N/A	10.GWK391-SB-001	Spatial Data Support (from University of Idaho)	UW-Madison	5,948	0
Subtotal R&D Subgrants				2,346,520	42,408
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				23,471,790	1,575,651
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.020		Cluster Grants	UW-Stevens Point	162,638	0
11.417	NA14OAR4170092	Sea Grant Support (from UW-Madison)	UW-La Crosse	11,041	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	507,701	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	9,033	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	46,659	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	183,585	0
11.417		Sea Grant Support	UW-Madison	1,124,558	160,899
Total Federal Program 11.417				1,882,577	160,899
11.431		Climate and Atmospheric Research	UW-Madison	438,561	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	UW-Madison	10,545,443	0
11.459		Weather and Air Quality Research	UW-Milwaukee	70,894	0
11.459		Weather and Air Quality Research	UW-Madison	227,012	0
Total Federal Program 11.459				297,906	0
11.468		Applied Meteorological Research	UW-Milwaukee	191,636	80,677
11.468		Applied Meteorological Research	UW-Madison	415,955	199,275
Total Federal Program 11.468				607,591	279,952
11.609		Measurement and Engineering Research and Standards	UW-Madison	417,365	0
Subtotal Direct R&D Grants				14,352,081	440,851
R&D Subgrants:					
11.012	GLOS Grant, Proj #IOOS/DATA-06	Integrated Ocean Observing System (IOOS) (from Fox Wolf Watershed Alliance)	UW-Green Bay	(748)	0
11.012	IOOS/NBN-03	Integrated Ocean Observing System (IOOS) (from Great Lakes Observing System)	UW-Milwaukee	65,608	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
11.300	SA# 17-06	Investments for Public Works and Economic Development Facilities (from Consortium for Ocean Leadership)	UW-Milwaukee	(2)	0
11.417	60045153	Sea Grant Support (from Ohio State University)	UW-Madison	29,887	0
11.432	RF01367365 3002475339	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Milwaukee	4,165	0
11.432	3002503385	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	(337)	0
11.432	3002622332	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	110,089	0
11.432		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes (from University of Michigan)	UW-Madison	14,020	0
11.462	Z17-27783	Hydrologic Research (from University Corporation for Atmospheric Research)	UW-Milwaukee	1,517	0
11.462	Z17-27791	Hydrologic Research (from University Corporation for Atmospheric Research)	UW-Milwaukee	35,187	0
11.468	21B036-01	Applied Meteorological Research (from Texas Tech University)	UW-Madison	2,590	0
11.611	WMEP-UWEBI	Manufacturing Extension Partnership (from Wisconsin Manufacturing Extension Partnership Inc)	UW-Madison	150,008	0
11.611	WMEP-UWEBI FY17	Manufacturing Extension Partnership (from Wisconsin Manufacturing Extension Partnership Inc)	UW-Madison	(1)	0
N/A	11.2018-GOE-44077	Lake Trout Acoustic Array (from Great Lakes Fishery Commission)	UW-Milwaukee	4,591	0
N/A	11.26-0521-0129-005	Center for Nanofabric Devices (from University of Nebraska)	UW-Madison	31,939	0
N/A	11.46210922218 / 3420201	Using Green Infrastructure as a Resiliency Approach to Future Flooding Impacts (from Georgia Department of Natural Resources)	UW-Madison	30,136	0
N/A	11.MIL112043	Cyanobacterial Harmful Algae Bloom Ecology & Cyanotoxin Production in Green Bay (from University of Michigan)	UW-Milwaukee	29,352	0
N/A	11.MSN209413	Frequency Analysis of Projected Rainfall in the Northeastern United States (from University of Illinois-Urbana-Champaign)	UW-Madison	36,439	0
				544,440	0
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				14,896,521	440,851
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.300		Basic and Applied Scientific Research	UW-Milwaukee	248,438	30,888
12.300		Basic and Applied Scientific Research	UW-Madison	3,644,729	129,910
Total Federal Program 12.300				3,893,167	160,798
12.351		Scientific Research - Combating Weapons of Mass Destruction	UW-Madison	625,694	0
12.420		Military Medical Research and Development	UW-Madison	5,498,164	0
12.431		Basic Scientific Research	UW-Milwaukee	17,244	0
12.431		Basic Scientific Research	UW-Madison	7,882,287	2,311,467
Total Federal Program 12.431				7,899,531	2,311,467
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	342,186	0
12.632		Legacy Resource Management Program	UW-Madison	217,982	61,371
12.800		Air Force Defense Research Sciences Program	UW-Madison	2,320,266	375,780
12.901		Mathematical Sciences Grants	UW-Milwaukee	7,719	0
12.901		Mathematical Sciences Grants	UW-Madison	20,423	0
12.901		Mathematical Sciences Grants	UW-Madison	1,526	0
Total Federal Program 12.901				29,668	0
12.910		Research and Technology Development	UW-Madison	4,041,747	1,576,167
N/A	12.RD	R&D from Army	UW-Madison	128,006	3,449
N/A	12.RD	R&D from Defense Advanced Research Projects	UW-Madison	1,027,637	458,277
N/A	12.RD	R&D from Navy	UW-Madison	314,296	0
Subtotal Direct R&D Grants				26,338,344	4,947,309
R&D Subgrants:					
12.300	2014-04446-01-00 AS	Basic and Applied Scientific Research (from University of Illinois-Chicago)	UW-Madison	29,344	0
12.300	52-1098320	Basic and Applied Scientific Research (from California Institute of Technology)	UW-Madison	26,544	0
12.300	D13-J0031	Basic and Applied Scientific Research (from Morgridge Institute for Research)	UW-Madison	723,250	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
12.300	F7112-02	Basic and Applied Scientific Research (from New York University)	UW-Madison	(1,341)	0
12.300	G-00976-2	Basic and Applied Scientific Research (from Colorado State University)	UW-Madison	211,340	0
12.300	N00014-15-1-2154	Basic and Applied Scientific Research (from Dartmouth College)	UW-Whitewater	52,893	0
12.300	ONR029	Basic and Applied Scientific Research (from Tufts University)	UW-Madison	217,836	0
12.300	R18682	Basic and Applied Scientific Research (from Rice University)	UW-Madison	312,301	0
12.300	RC108018-UW	Basic and Applied Scientific Research (from Michigan State University)	UW-Madison	92,120	0
12.300	SP0028970-PROJ0007988	Basic and Applied Scientific Research (from Northwestern University)	UW-Madison	201,610	0
12.300		Basic and Applied Scientific Research (from Intraband)	UW-Madison	135,180	0
12.420	0053521 (412472-1)	Military Medical Research and Development (from University of Pittsburgh)	UW-Madison	295,917	0
12.420	17-J0055	Military Medical Research and Development (from Morgridge Institute for Research)	UW-Madison	22,162	0
12.420	3003179987	Military Medical Research and Development (from University of Michigan)	UW-Madison	112,230	0
12.420	ABRUPT	Military Medical Research and Development (from American Burn Association)	UW-Madison	3,557	0
12.420	FIXIT	Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	586	0
12.420	NTI-NTRR15-10	Military Medical Research and Development (from National Trauma Institute)	UW-Madison	30,776	0
12.420	STREAM	Military Medical Research and Development (from Johns Hopkins University)	UW-Madison	15	0
12.420	W81XWH-15-JPC-8-CRMRP-NMSIRA	Military Medical Research and Development (from Kiiro Inc)	UW-Madison	76,272	0
12.431	2015-05174-04	Basic Scientific Research (from University of Illinois-Urbana-Champaign)	UW-Madison	2,967	0
12.431	27112-03594-501	Basic Scientific Research (from Syracuse University)	UW-Madison	(206)	0
12.431	4916006256	Basic Scientific Research (from International Business Machines Corporation)	UW-Madison	378,016	0
12.431	S000008956	Basic Scientific Research (from Solaero Technologies Corporation)	UW-Madison	105,287	0
12.431		Basic Scientific Research (from University of Massachusetts-Amherst)	UW-Madison	137,939	0
12.630	401077283	Basic, Applied, and Advanced Research in Science and Engineering (from General Electric Company)	UW-Madison	46,125	0
12.630	DMDII-15-15-02	Basic, Applied, and Advanced Research in Science and Engineering (from General Electric Company)	UW-Madison	67,108	0
12.800	4500001733	Air Force Defense Research Sciences Program (from Boston University)	UW-Madison	(2,361)	0
12.800	0026682 (407737-1)	Air Force Defense Research Sciences Program (from University of Pittsburgh)	UW-Madison	(75,863)	0
12.800	10038423-S1	Air Force Defense Research Sciences Program (from University of Utah)	UW-Madison	265,587	0
12.800	19-000271	Air Force Defense Research Sciences Program (from SRI International)	UW-Madison	231,807	0
12.800	3004458865	Air Force Defense Research Sciences Program (from University of Michigan)	UW-Madison	57,291	0
12.800	A005720603	Air Force Defense Research Sciences Program (from University of Minnesota)	UW-Madison	152,862	0
12.800	RC108022UW	Air Force Defense Research Sciences Program (from Michigan State University)	UW-Madison	93,221	0
12.800		Air Force Defense Research Sciences Program (from Computherm)	UW-Madison	141,070	0
12.910	P.O. 68751	Research and Technology Development (from Massachusetts Institute of Technology)	UW-Madison	207,300	0
12.910	P010188180	Research and Technology Development (from Leidos Biomedical Research)	UW-Madison	98,742	0
12.910	R888	Research and Technology Development (from Dartmouth College)	UW-Madison	23,131	0
12.910	RC104707-UW	Research and Technology Development (from Michigan State University)	UW-Madison	72,613	0
12.910	T310619	Research and Technology Development (from Emory University)	UW-Madison	266,444	0
12.910		Research and Technology Development (from Wisconsin Engine Research Consultants)	UW-Madison	312,963	0
N/A	12.0011-41143	BEAR Technology Evaluation and Integration Laboratory (from Eaton)	UW-Milwaukee	436,591	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	12.060803-360635-01	Development of a Parallel Computing Software Solution for Multibody Dynamics-Enabled Analysis of Tracked Ground Vehicle Mobility (from Mississippi State University)	UW-Madison	118,979	0
N/A	12.15026-503665-DS	Coupling Si/SiGe Gated Quantum Dots to Superconducting Waveguide Cavities (from HRL Laboratories)	UW-Madison	137,757	0
N/A	12.16/08/06	Fort McCoy Flora (from Colorado State University)	UW-La Crosse	5,538	0
N/A	12.27-001438	DARPA-Big Mechanism (from SRI International)	UW-Madison	106,101	0
N/A	12.450522-19126	Homo SocioNeticus (from Virginia Polytechnic Institute & State University)	UW-Madison	68,840	0
N/A	12.69095231	Clinical Trial (from University of Southern California)	UW-Madison	4,434	0
N/A	12.7000373072	Time-Resolved Observations of Precipitation Structure & Storm Intensity with a Constallation of Smallsats (from Massachusetts Institute of Technology)	UW-Madison	169,568	0
N/A	12.7000374781	Time-Resolved Observations of Precipitation Structure & Storm Intensity with a Constallation of Smallsats (from Massachusetts Institute of Technology)	UW-Madison	326,565	0
N/A	12.70003-UWM	Engineered Tissue Constructs: Artificial Lymph Node (from Vax Design Corporation)	UW-Madison	(7,147)	0
N/A	12.70052334	Effects of Traumatic Brain Injury & Post-Traumatic Stress Disorder on Alzheimer'S Disease in Veterans with Mild Cognitive Impairment Using the Alzheimer'S Disease Neuroimaging Initiative (from University of Southern California)	UW-Madison	32,262	0
N/A	12.70052334	Effects Of Traumatic Brain Injury And Post-Traumatic Stress Disorder On Alzheimer'S Disease (Ad) In Veterans With Mild Cognitive Impairment (Mc) Using The Alzheimer'S Disease Neuroimaging Initiative (Adni) (from University of Southern California)	UW-Madison	660	0
N/A	12.A10a-T007	Long-Term Reliable, High-Power Midwave-Infrared Quantum Cascade Lasers (from Intraband)	UW-Madison	151,480	0
N/A	12.A171-002-0041	Sealed High Power Density Electric Motors for Unmanned Aerial Systems (from C-Motive Technologies Inc)	UW-Madison	9,445	0
N/A	12.AGMT 01/13/14	Liquid Crystal-based Sensors for Detection of Airborne Toxic Chemicals for Integration with Unmanned Robotic Systems (from Platvovs Technologies LLC)	UW-Madison	78,316	0
N/A	12.AGMT 01-22-13	Monolithic Surface-Emitting Lasers (from Intraband)	UW-Madison	66,665	0
N/A	12.AGMT 04/15/13	Monolithic Surface-Emitting Lasers (from Intraband)	UW-Madison	1,396	0
N/A	12.AGMT 08-26-16	STTR: Phase II: High-Power, Monolithic THz Sources via Difference Frequency Generation in Phase-Locked Arrays of Quantum Cascade Lasers (from Intraband)	UW-Madison	117,649	0
N/A	12.AGMT 11-04-15	Open-Label, Controlled, Randomized, Multicenter, Dose Escalation Study Of Stratagraft Skin Tissue as an Alternative to Autografting Full-Thickness Complex Skin Defects (from Stratatech)	UW-Madison	9,174	0
N/A	12.DHP16C-004	STTR DHP EM Microscopy (from Microscopy Innovations)	UW-Madison	45,032	0
N/A	12.GT S15-02	Calculating & Understanding Resources Bounds to Detect Space/Time Vulnerabilities (from Grammatech Inc)	UW-Madison	40,701	0
N/A	12.GT S15-02	Calculating and Understanding Resource Bounds to Detect Space/Time Vulnerabilities (from Grammatech Inc)	UW-Madison	302,715	0
N/A	12.MSD005812	Ultrasensitive Multiplexed Laboratory Test for Clostridium Difficile Toxins (from Mesoscale Diagnostics)	UW-Madison	35,191	0
N/A	12.MSN 143876	On-chip Passive Phase-Locking for High Coherent Power, Mid-IR Quantum Cascade Lasers (from Intraband)	UW-Madison	(725)	0
N/A	12.MSN163385	Control & Mitigation of Aquatic Invasive Species in Pacific Island Streams (from Tulane University)	UW-Madison	77,748	0
N/A	12.P313879	DARPA FunDesign (from Palo Alto Research Center)	UW-Madison	70,652	0
N/A	12.SC1701902	Torniquet Master Training System (from Charles River Analytics)	UW-Madison	37,868	0
N/A	12.US001-0000574013	Quantum Annealing For Mobility Studies: Generation Of GO/No-Go Maps Via Quantum-Assisted Machine Learning (from UT-Battelle LLC)	UW-Madison	69,232	0
N/A	12.W911NF-16-C-0116-UWSP	Long-term Reliable, High-power Midwave-Infrared Quantum Cascade Lasers-SBIR Phase II (from Intraband)	UW-Stevens Point	5,439	0
N/A	12.WDPTPR-92300001	Fort McCoy Curation (from Colorado State University)	UW-La Crosse	4,814	0
N/A	12.WE11872-06	Effects Of Traumatic Brain Injury And Post-Traumatic Stress Disorder And Alzheimer'S Disease On Brain Tau In Vietnam Veterans Using Adni (from University of Southern California)	UW-Madison	9,241	0
				<u>7,656,816</u>	<u>0</u>
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				<u>33,995,160</u>	<u>4,947,309</u>



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.232		Wildland Fire Research and Studies	UW-Madison	195,557	12,100
15.560		SECURE Water Act Research Agreements	UW-Madison	57,665	0
15.608		Fish and Wildlife Management Assistance	UW-Green Bay	19,664	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	231,083	24,500
Total Federal Program 15.608				<u>250,747</u>	<u>24,500</u>
15.637		Migratory Bird Joint Ventures	UW-Stevens Point	59,078	9,075
15.640		Wildlife Without Borders-Latin America and the Caribbean	UW-Madison	5,607	0
15.655		Migratory Bird Monitoring, Assessment and Conservation	UW-Oshkosh	20,143	0
15.657		Endangered Species Conservation Recovery Implementation Funds	UW-Stevens Point	8,292	0
15.662	F16AP01020	Great Lakes Restoration	UW-Stevens Point	55,601	0
15.662		Great Lakes Restoration	UW-Green Bay	2,850	0
Total Federal Program 15.662				<u>58,451</u>	<u>0</u>
15.669		Cooperative Landscape Conservation	UW-Madison	111,633	0
15.678		Cooperative Ecosystem Studies Units	UW-Madison	125,039	1,812
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Milwaukee	103,276	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	233,291	0
Total Federal Program 15.805					
15.807		Earthquake Hazards Program Assistance	UW-Madison	59,439	0
15.808		U.S. Geological Survey- Research and Data Collection	UW-Stout	23,084	0
15.808		U.S. Geological Survey- Research and Data Collection	UW-Platteville	96,527	0
15.808		U.S. Geological Survey- Research and Data Collection	UW-Stevens Point	9,169	0
15.808		U.S. Geological Survey- Research and Data Collection	UW-Madison	261,349	0
Total Federal Program 15.808				<u>390,129</u>	<u>0</u>
15.812		Cooperative Research Units	UW-Stevens Point	394,959	0
15.812		Cooperative Research Units	UW-Madison	463,123	0
15.812		Cooperative Research Units (from UW-Stevens Point)	UW-Madison	123,583	0
Total Federal Program 15.812				<u>981,665</u>	<u>0</u>
15.814		National Geological & Geophysical Data Preservation (from UW-Extension)	UW-Eau Claire	1,043	0
15.944		Natural Resource Stewardship	UW-Milwaukee	173,118	0
15.945		Cooperative Research and Training Programs Resources of the National Park System	UW-Madison	61,826	15,967
15.978		Upper Mississippi River Restoration Long Term Resource Monitoring	UW-La Crosse	293,633	0
N/A	15.RD	R&D from Fish & Wildlife Service	UW-La Crosse	31,190	0
N/A	15.RD	R&D from US Geological Survey	UW-La Crosse	2,504	0
N/A	15.RD	R&D from Agricultural Research Service	UW-Madison	1,096	0
N/A	15.RD	R&D from Forest Service	UW-Madison	55,518	0
N/A	15.RD	R&D from US Geological Survey	UW-Madison	20,902	0
Subtotal Direct R&D Grants				<u>3,300,842</u>	<u>63,454</u>
R&D Subgrants:					
15.066		Tribal Great Lakes Restoration Initiative (from Menominee Indian Tribe of Wisconsin)	UW-Stevens Point	66,438	0
15.231	16-IGA-81784 CMS 102157	Fish, Wildlife & Plant Conservation Resource Management (from Colorado Department of Natural Resources)	UW-Madison	43,567	0
15.232		Wildland Fire Research and Studies (from Ohio State University)	UW-Platteville	3,420	0
15.600	P1580026	Anadromous Fish Conservation (from California Department of Fish & Wildlife)	UW-Madison	74,384	0
15.608	2015-05647-01	Fish and Wildlife Management Assistance (from University of Illinois-Urbana-Champaign)	UW-Milwaukee	25,203	0
15.658	ORSP6945;07/10/17	Natural Resource Damage Assessment & Restoration (from Fox River Green Bay Natural Resource Trustee Council)	UW-Stevens Point	104,986	0
15.658	US-WI-392-6	Natural Resource Damage Assessment & Restoration (from Ducks Unlimited)	UW-Green Bay	34,671	0
15.662	US-WI-392-2	Great Lakes Restoration (from Ducks Unlimited)	UW-Green Bay	35,964	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
15.805	W001020999	Assistance to State Water Resources Research Institutes (from University of Iowa)	UW-Milwaukee	13,983	0
15.808	168361	U.S. Geological Survey- Research and Data Collection (from University of Connecticut)	UW-Milwaukee	3,615	0
15.815	AV13-WI01	National Land Remote Sensing-Education Outreach and Research (from Americaview Inc)	UW-Madison	12,048	0
15.820	12-007036	National Climate Change and Wildlife Science Center (from University of Massachusetts-Amherst)	UW-Madison	84,199	0
15.820	15-008418 A 00	National Climate Change and Wildlife Science Center (from University of Massachusetts-Amherst)	UW-Madison	1,010	0
15.820	16-008988 A 00	National Climate Change and Wildlife Science Center (from University of Massachusetts-Amherst)	UW-Madison	10,511	0
15.820	17-009597 A 00	National Climate Change and Wildlife Science Center (from University of Massachusetts-Amherst)	UW-Madison	53,286	0
15.945	E203762-1	Cooperative Research and Training Programs Resources of the National Park System (from George Mason University)	UW-La Crosse	9,530	0
N/A	15.D005047001	Identifying Causes of High Mercury in Fish (from University of Minnesota)	UW-La Crosse	4,671	0
Subtotal R&D Subgrants				581,486	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				3,882,328	63,454
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Madison	185,834	0
Subtotal Direct R&D Grants				185,834	0
R&D Subgrants:					
16.585		Drug Court Discretionary Grant Program (from Ashland County)	UW-Madison	31,120	0
16.738	#8579-1-2016-JA	Edward Byrne Memorial Justice Assistance Grant Program (from City of Madison)	UW-Madison	53,014	0
16.817	2016-AJ-BX-K42	Byrne Criminal Justice Innovation Program (from Medical College of Wisconsin)	UW-Milwaukee	12,811	0
N/A	16.MEGA4-CHSRA-2013-000	Automated Litigation Support (from Labat-Anderson Inc)	UW-Madison	76,849	0
N/A	16.MEGA4-CHSRA-2013-000	Industry Consultant Support Services (from PAE Labat-Anderson LLC)	UW-Madison	118,639	0
SubTotal R&D Subgrants				292,433	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				478,267	0
<b>U.S. DEPARTMENT OF LABOR:</b>					
R&D Subgrants:					
17.261		WIA/WIOA Pilots, Demonstrations, and Research Projects (from City of Madison)	UW-Madison	49,558	0
TOTAL R&D FROM U.S. DEPARTMENT OF LABOR				49,558	0
<b>U.S. DEPARTMENT OF STATE:</b>					
19.017		Environmental and Scientific Partnerships and Programs (from UW-Milwaukee)	UW-Stevens Point	390	0
19.040		Public Diplomacy Programs	UW-Madison	8,864	0
Subtotal Direct R&D Grants				9,254	0
R&D Subgrants:					
19.009	Chk #34901	Academic Exchange Programs-Undergraduate Programs (from International Research & Exchanges Board Inc)	UW-Madison	1,602	0
19.017		Environmental and Scientific Partnerships and Programs (from Great Lakes Fishery Commission)	UW-Milwaukee	32,144	0
Subtotal R&D Subgrants				33,746	0
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				43,000	0
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.109		Air Transportation Centers of Excellence	UW-Madison	24,439	0
20.200		Highway Research and Development Program	UW-Madison	209,694	10,061
20.215		Highway Training and Education	UW-Madison	276,993	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
20.701		University Transportation Centers Program (from UW-Madison)	UW-Superior	9	0
20.701		University Transportation Centers Program	UW-Madison	(76,338)	0
Total Federal Program 20.701				<u>(76,329)</u>	<u>0</u>
20.819		Ballast Water Treatment Technologies	UW-Superior	1,652,202	0
N/A	20.0072-39-26,0082-34-35	Traffic Operations & Safety (from UW-Madison)	UW-Milwaukee	60,871	0
N/A	20.RD	R&D from Forest Service	UW-Milwaukee	12,742	0
N/A	20.RD	R&D from Maritime Administration	UW-Superior	71	0
Subtotal Direct R&D Grants				<u>2,160,683</u>	<u>10,061</u>
R&D Subgrants:					
20.200	HR 03-125	Highway Research and Development Program (from National Academy of Sciences)	UW-Madison	80,358	39,255
20.200	SG199416100	Highway Research and Development Program (from California State University-Long Beach)	UW-Madison	112,888	0
20.205	P638-16-803	Highway Planning and Construction (from Nevada Department of Transportation)	UW-Madison	133,603	0
20.600	8928-S-009 Task Order 12	State and Community Highway Safety (from Westat)	UW-Madison	9,355	0
20.701	60040605	University Transportation Centers Program (from Ohio State University)	UW-Madison	45,659	0
20.701	1001263791	University Transportation Centers Program (from University of Iowa)	UW-Madison	58,956	0
20.819	UWS 2016	Ballast Water Treatment Technologies (from Northeast Midwest Institute)	UW-Superior	(625)	0
N/A	20.17711	Alternate Work Zone Signing (from Iowa Department of Transportation)	UW-Madison	1,277	0
N/A	20.38507	Decision-Making Guide for Traffic Signal Phasing (from Vanasse Hangen Brustlin Inc)	UW-Madison	49,582	0
N/A	20.6-36	Laboratory Validation of Concrete Bridge NDE System (from Engineering & Software Consultants Inc)	UW-Milwaukee	69,571	0
N/A	20.8928-S-009	In-Vehicle Voice Control Interface Performance Evaluation (from Westat)	UW-Madison	12,684	0
N/A	20.AGMT 10/09/17	Archaeological Investigations for STH 67 Bark River (from HNTB Corporation)	UW-Milwaukee	1,271	0
N/A	20.Contract #19135	Analytical Methods for Work Zone Travel Time Reliability Assessment (from Iowa Department of Transportation)	UW-Madison	62,114	0
N/A	20.MSN210466	Pavement Design Criteria (from Iowa State University)	UW-Madison	47,249	0
N/A	20.TPF-5(295)	Smart Work Zone Deployment Initiative (from Iowa Department of Transportation)	UW-Madison	680	0
N/A	20.W000966673	Safety Research Using Simulation (from University of Iowa)	UW-Madison	25,371	0
N/A	20.W000966673 / 1001828772	Safety Research Using Simulation (from University of Iowa)	UW-Madison	183,006	0
Subtotal R&D Subgrants				<u>892,999</u>	<u>39,255</u>
TOTAL R&D FROM U.S DEPARTMENT OF TRANSPORTATION				<u>3,053,682</u>	<u>49,316</u>
<b>OFFICE OF PERSONNEL MANAGEMENT:</b>					
N/A	27.W81G676167164 1	Intergovernmental Personnel Act (IPA) Mobility Program	UW-Stout	(2,421)	0
N/A	27.W81G677961232	Intergovernmental Personnel Act (IPA) Mobility Program	UW-Stout	7,844	0
N/A	27.W81G678067606 6	Intergovernmental Personnel Act (IPA) Mobility Program	UW-Stout	3,709	0
Subtotal Direct R&D Grants				<u>9,132</u>	<u>0</u>
TOTAL R&D FROM OFFICE OF PERSONNEL MANAGEMENT				<u>9,132</u>	<u>0</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Science	UW-Milwaukee	210,475	104,254
43.001		Science	UW-Whitewater	60,233	48,103
43.001		Science	UW-Madison	8,033,496	840,510
43.001		Science (from UW-Whitewater)	UW-Madison	48,103	0
Total Federal Program 43.001				<u>8,352,307</u>	<u>992,867</u>
43.003		Exploration	UW-Madison	100,859	0
43.007		Space Operations	UW-Madison	314,229	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
43.008		Education	UW-Whitewater	1,311	0
43.008		Education	UW-Madison	12,968	5,299
Total Federal Program 43.008				<u>14,279</u>	<u>5,299</u>
43.009		Cross Agency Support	UW-Madison	634,748	0
43.012		Space Technology	UW-Madison	167,446	0
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Whitewater	49,572	0
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Whitewater	3,758	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	7,099	(967)
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	485,195	0
Subtotal Direct R&D Grants				<u>10,129,492</u>	<u>997,199</u>
R&D Subgrants:					
43.001	16759	Science (from University of Maryland-Baltimore)	UW-Madison	162,749	0
43.001	0000016759	Science (from University of Maryland-Baltimore)	UW-Madison	396,424	0
43.001	1(GG009396)	Science (from Columbia University)	UW-Madison	61,942	0
43.001	1554611	Science (from University of Colorado-Boulder)	UW-Madison	54,075	0
43.001	2016-31	Science (from University of Oklahoma)	UW-Madison	20,832	0
43.001	25-6238-0676-002	Science (from University of Nebraska)	UW-Madison	(96)	0
43.001	54295-Z6059206	Science (from University of Maryland)	UW-Madison	7,880	0
43.001	68198-1117928-2	Science (from State University of New York-Stony Brook)	UW-Madison	8,586	0
43.001	731	Science (from Space Science Institute)	UW-Madison	33,028	0
43.001	AR6-17006A	Science (from Smithsonian Astrophysical Observatory)	UW-Madison	5,337	0
43.001	AR6-17015X	Science (from Smithsonian Astrophysical Observatory)	UW-Madison	(516)	0
43.001	DD7-18091X	Science (from Smithsonian Astrophysical Observatory)	UW-Madison	12,647	0
43.001	GO7-18019X	Science (from Smithsonian Astrophysical Observatory)	UW-Madison	23,784	0
43.001	HC13197	Science (from East-West Center)	UW-Madison	39,512	0
43.001	HC13703	Science (from East-West Center)	UW-Madison	2,259	0
43.001	HST-AR-13893-001-A	Science (from Space Telescope Science Institute)	UW-Madison	13,804	0
43.001	HST-AR-14588-001-A	Science (from Space Telescope Science Institute)	UW-Madison	92,259	0
43.001	HST-GO- 14807.006-A	Science (from Space Telescope Science Institute)	UW-Madison	4,416	0
43.001	HST-GO-13354-001-A	Science (from Space Telescope Science Institute)	UW-Madison	19,694	0
43.001	HST-GO-13721-002-A	Science (from Space Telescope Science Institute)	UW-Madison	(455)	0
43.001	HST-GO-13723-003-A	Science (from Space Telescope Science Institute)	UW-Madison	3,216	0
43.001	HST-GO-14066-002-A	Science (from Space Telescope Science Institute)	UW-Madison	7,787	0
43.001	HST-GO-14239-001	Science (from Space Telescope Science Institute)	UW-Madison	32,370	0
43.001	HST-GO-14240-001-A	Science (from Space Telescope Science Institute)	UW-Madison	33,587	0
43.001	HST-GO-14265-002	Science (from Space Telescope Science Institute)	UW-Madison	106,542	0
43.001	HST-GO-14268-006-A	Science (from Space Telescope Science Institute)	UW-Madison	59,942	0
43.001	PF6-170149	Science (from Smithsonian Astrophysical Observatory)	UW-Madison	115,601	0
43.001	R-16-0021	Science (from University of Houston)	UW-Madison	37,559	0
43.001	R-18-0039	Science (from University of Houston)	UW-Madison	10	0
43.001	SC 3147	Science (from Search for Extraterrestrial Intelligence)	UW-Madison	48,719	0
43.001	TM6-17010A	Science (from Smithsonian Astrophysical Observatory)	UW-Madison	9,492	0
43.002	60061597/RF01490695	Aeronautics (from Ohio State University)	UW-Madison	138,872	0
43.003	G-00066-2	Exploration (from Colorado State University)	UW-Madison	40,468	0
43.007	AGR- DTD- 2-16-15	Space Operations (from Nosanov Consulting LLC)	UW-Madison	21,675	0
43.008	AGR- DTD 3-21-17	Education (from Wisconsin Space Grant Consortium)	UW-Madison	405	0
43.008	HEI16_McHenry	Education (from Wisconsin Space Grant Consortium)	UW-Milwaukee	2,346	0
43.008	HU-160019	Education (from Hampton University)	UW-Madison	260,923	0
43.008	NNX15AJ12H	Education (from Carthage College)	UW-Whitewater	3,456	0
43.008	NNX15AJ12H	Education (from Wisconsin Space Grant Consortium)	UW-Whitewater	8,736	0
43.008	OPP18_3.0	Education (from Wisconsin Space Grant Consortium)	UW-Milwaukee	3,000	0
43.008	Prime#NNX15AJ12H Sub#HEI17_2.0	Education (from Wisconsin Space Grant Consortium)	UW-Superior	8,041	0
43.008	RIP_17_7.0	Education (from Wisconsin Space Grant Consortium)	UW-Milwaukee	8,339	0
43.008	RIP16_Dornbos	Education (from Wisconsin Space Grant Consortium)	UW-Milwaukee	1,001	0
43.008	RIP16_McHenry	Education (from Wisconsin Space Grant Consortium)	UW-Milwaukee	2,826	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
43.008	RIP17 8.0	Education (from Wisconsin Space Grant Consortium)	UW-Parkside	4,932	0
43.008	WSGC 144-23332	Education (from Wisconsin Space Grant Consortium)	UW-Platteville	1,584	0
43.008		Education (from Wisconsin Space Grant Consortium)	UW-River Falls	1,949	0
43.008		Education (from Hampton University)	UW-Madison	26,740	0
N/A	43.15-010	Multi-Sensor Analysis Global Day/Night Urban Heat (from University of New Hampshire)	UW-Madison	64,980	0
N/A	43.1521707	A-Train Ice Cloud Retrievals (from California Institute of Technology)	UW-Madison	61,856	0
N/A	43.21606-16-033	CERES FM 1-5 Science & Technical Support (from Science Systems & Applications Inc)	UW-Madison	119,246	0
N/A	43.21606-16-033	Ceres FM 1-5 Science and Technical Support TDN M.001A (from Science Systems & Applications Inc)	UW-Madison	44,827	0
N/A	43.AGMT 07/12/11	Nanowire Solar Cells (from Firefly Technologies)	UW-Madison	(4,434)	0
N/A	43.CWC-010	APS Conference for Undergraduate Women in Physics (from American Physical Society)	UW-Madison	7,260	0
N/A	43.G-3969-1	CloudSat Science (from Colorado State University)	UW-Madison	214,168	0
N/A	43.HST-AR-13244-01-A	Galactic Outflows and the Growth of Disks (from Space Telescope Science Institute)	UW-Milwaukee	4,335	0
N/A	43.HST-GO-13674.001-A	A 1.05Msun Companion to PSR J2222-0137: The Coolest Known White Dwarf? (from Space Telescope Science Institute)	UW-Milwaukee	29,792	0
N/A	43.HST-GO-13721.001-A	The Windy Milky Way Galaxy (from Space Telescope Science Institute)	UW-Whitewater	11,416	0
N/A	43.HST-GO-13821-002	H-Alpha Filaments & Feedback in NGC4696 (from Space Telescope Science Institute)	UW-Madison	11,790	0
N/A	43.HST-GO-14628.001	The Evolution of C/O in Low Metallicity Dwarf Galaxies (from Space Telescope Science Institute)	UW-Milwaukee	31,265	0
N/A	43.HST-GO-14632.001-A	Lyman-alpha Imaging at ~20 pc Resolution in a Low Mass Lensed Galaxy at z=1.85 (from Space Telescope Science Institute)	UW-Milwaukee	16,930	0
N/A	43.HST-GO-14728.001-A	Hearts Of Darkness: Compact Obscured Nuclei In S0/A Galaxies (from Space Telescope Science Institute)	UW-Madison	42,117	0
N/A	43.HST-GO-14772.001-A	Observing Gas in Cosmic Web Filaments to Constrain Simulations of Cosmic Structure Formation (from Space Telescope Science Institute)	UW-Madison	89,505	0
N/A	43.HST-GO-1493.003-A	Stellar Populations in a Lensed Galaxy (from Space Telescope Science Institute)	UW-Milwaukee	1,592	0
N/A	43.HST-HF2-51400.001-A	Hubble Fellowship (from Space Telescope Science Institute)	UW-Madison	155,406	0
N/A	43.MTS-UWI-09242015	Planetary Mission Program Office Venera-D Science Definition Team Support (from MTS Systems)	UW-Madison	5,575	0
N/A	43.MTS-UWI-09242015	Subject Matter Expertise Services (from Manufacturing Technical Solutions Inc)	UW-Madison	55,169	0
N/A	43.NNX15AJ12H	Competition Project (from Wisconsin Space Grant Consortium)	UW Colleges	3,000	0
N/A	43.NNX15AJ12H-367642	A Systematic Approach to Understanding Microtubule Mechanics (from Wisconsin Space Grant Consortium)	UW-La Crosse	9,490	0
N/A	43.NNX15AJ12H-367667	Understanding Radiation Aging of Polar and Non-Polar Magnesium Oxide (from Wisconsin Space Grant Consortium)	UW-La Crosse	13,325	0
N/A	43.SC 3230	Wfirst Starshade Evaluation (from Search for Extraterrestrial Intelligence)	UW-Madison	57,779	0
N/A	43.UFDP00011818	Landscapes in Flux in Rural India (from University of Florida)	UW-Madison	61,479	0
		Subtotal R&D Subgrants		3,056,147	0
		TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		13,185,639	997,199
<b>NATIONAL FOUNDATION ON THE ARTS AND ON THE HUMANITIES:</b>					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	10,853	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	151,976	0
45.161		Promotion of the Humanities-Research	UW-Madison	180,635	0
45.169		Promotion of the Humanities Office of Digital Humanities	UW-Madison	34,466	0
45.301		Museums for America	UW-Madison	10,131	0
45.312		National Leadership Grants	UW-Milwaukee	230,808	62,731
45.312		National Leadership Grants	UW-Madison	79,901	41,393
		Total Federal Program 45.312		310,709	104,124
N/A	45.PY-258633-18	The Sounds of Eau Claire "History Harvest"	UW-Eau Claire	7,317	0
		Subtotal Direct R&D Grants		706,087	104,124

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
R&D Subgrants:					
45.301	AGMT 01/12/18	Museums for America (from Milwaukee Public Museum)	UW-Milwaukee	22,704	0
		Subtotal R&D Subgrants		22,704	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND ON THE HUMANITIES				728,791	104,124
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants	UW-Milwaukee	1,078,709	70,499
47.041		Engineering Grants	UW-Stout	133,771	41,270
47.041		Engineering Grants	UW-La Crosse	16,947	0
47.041		Engineering Grants	UW-Eau Claire	105,321	0
47.041		Engineering Grants	UW-Madison	7,039,843	46,006
47.041		Engineering Grants (from UW-Milwaukee)	UW-Madison	11,777	0
Total Federal Program 47.041				8,386,368	157,775
47.049		Mathematical and Physical Sciences	UW-Milwaukee	7,571,825	3,710,874
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	155,024	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	185,902	0
47.049		Mathematical and Physical Sciences	UW-River Falls	80,567	0
47.049		Mathematical and Physical Sciences	UW-Stevens Point	58,731	0
47.049		Mathematical and Physical Sciences	UW-Eau Claire	227,685	0
47.049		Mathematical and Physical Sciences (from UW-Milwaukee)	UW-Madison	4,442,921	67,299
47.049		Mathematical and Physical Sciences	UW-Madison	20,908,204	5,446,447
Total Federal program 47.049				33,630,859	9,224,620
47.050		Geosciences	UW-Milwaukee	650,065	0
47.050		Geosciences (from UW-Madison)	UW-Extension	41,441	0
47.050		Geosciences	UW-Green Bay	30,472	0
47.050		Geosciences	UW-La Crosse	38,868	0
47.050		Geosciences	UW-Oshkosh	41,715	0
47.050		Geosciences	UW-River Falls	104,959	0
47.050		Geosciences	UW-Superior	32,751	0
47.050		Geosciences	UW-Whitewater	3,425	0
47.050		Geosciences	UW-Madison	13,505,772	911,517
Total Federal Program 47.050				14,449,468	911,517
47.070	1651129	Computer and Information Science and Engineering (from UW-Madison)	UW-La Crosse	6,699	0
47.070		Computer and Information Science and Engineering	UW-Milwaukee	224,032	0
47.070		Computer and Information Science and Engineering	UW-Stout	153,012	0
47.070		Computer and Information Science and Engineering	UW-La Crosse	21,501	0
47.070		Computer and Information Science and Engineering	UW-Whitewater	28,125	0
47.070		Computer and Information Science and Engineering	UW-Madison	9,099,718	470,052
Total Federal Program 47.070				9,533,087	470,052
47.074		Biological Sciences	UW-Milwaukee	900,421	92,216
47.074		Biological Sciences	UW-Stout	67,894	0
47.074		Biological Sciences	UW-La Crosse	48,803	0
47.074		Biological Sciences	UW-Oshkosh	39,621	0
47.074		Biological Sciences (from UW-Madison)	UW-Stevens Point	3,537	0
47.074		Biological Sciences	UW-Eau Claire	29,523	0
47.074		Biological Sciences	UW-Madison	11,794,075	765,669
Total Federal Program 47.074				12,883,874	857,885
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	195,606	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stout	115,311	0
47.075		Social, Behavioral, and Economic Sciences	UW-Platteville	20,633	0
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,199,341	77,006
Total Federal Program 47.075				2,530,891	77,006
47.076	R26-2	Education and Human Resources (from UW-Madison)	UW-La Crosse	9,000	0
47.076	STEM Boot Camp 2017	Education and Human Resources (from UW-Madison)	UW-Whitewater	18,329	0
47.076		Education and Human Resources	UW-Milwaukee	657,149	32,313
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	80,084	0
47.076		Education and Human Resources (from UW-River Falls)	UW-Milwaukee	41,641	0
47.076		Education and Human Resources	UW Colleges	72,603	0
47.076		Education and Human Resources (from UW-Madison)	UW-Extension	11,801	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.076		Education and Human Resources; Advanced opportunity for research (from UW-Madison)	UW-La Crosse	1,800	0
47.076		Education and Human Resources	UW-La Crosse	45,765	0
47.076		Education and Human Resources; Advanced opportunity for research (from UW-Madison)	UW-La Crosse	2,734	0
47.076		Education and Human Resources	UW-Oshkosh	136,048	0
47.076		Education and Human Resources	UW-Platteville	564,323	21,110
47.076		Education and Human Resources	UW-River Falls	398,874	49,167
47.076		Education and Human Resources (from UW-Madison)	UW-Stevens Point	23,499	0
47.076		Education and Human Resources	UW-Whitewater	345	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	24,273	0
47.076		Education and Human Resources	UW-Madison	14,296,526	1,850,064
Total Federal Program 47.076				16,384,794	1,952,654
47.078		Polar Programs (from UW-Madison)	UW-River Falls	125,677	0
47.078		Polar Programs	UW-Madison	42,630	0
Total Federal Program 47.078				168,307	0
47.079		Office of International Science and Engineering	UW-Milwaukee	119,168	0
47.079		Office of International Science and Engineering	UW-River Falls	27,593	0
47.079		Office of International Science and Engineering	UW-Madison	302	0
Total Federal Program 47.079				147,063	0
47.080		Office of Cyberinfrastructure	UW-Madison	111,155	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	(25,160)	0
47.083		Office of Integrative Activities	UW-Madison	32,966	0
N/A	47.1400815	WiscAMP - Leveraging Research (from UW-Madison)	UW-Eau Claire	17,243	0
N/A	47.0816245	Postdoctoral Fellowship	UW-Madison	3,000	0
N/A	47.IPA	Interagency Personnel Agreements	UW-Milwaukee	325,037	0
N/A	47.IPA	Interagency Personnel Agreements	UW-Milwaukee	102,509	0
N/A	47.IPA	Interagency Personnel Agreements	UW-Madison	331,511	0
Subtotal Direct R&D Grants				99,012,972	13,651,509
<i>R&amp;D Subgrants:</i>					
47.041	007727-020	Engineering Grants (from University of Cincinnati)	UW-Milwaukee	122,931	0
47.041	02381-UWM	Engineering Grants (from University of Akron)	UW-Madison	91,937	0
47.041	1549703-Sub A	Engineering Grants (from Intelligent Composites LLC)	UW-Milwaukee	22,415	0
47.041	1621759	Engineering Grants (from Advanced Chemical Systems)	UW-Milwaukee	12,722	0
47.041	17-417-UWM	Engineering Grants (from West Virginia University)	UW-Milwaukee	17,886	0
47.041	1MIL113548	Engineering Grants (from AquaMetals LLC)	UW-Milwaukee	10,457	0
47.041	2016-36	Engineering Grants (from University of Oklahoma)	UW-Madison	102,089	0
47.041	41262-Z9280101	Engineering Grants (from University of Maryland)	UW-Milwaukee	47,407	0
47.041	AGMT 03/21/18	Engineering Grants (from Synvitrobio)	UW-Madison	22,849	0
47.041	Agmt Signed 6/10/16	Engineering Grants (from University of Arkansas)	UW-Milwaukee	(1,540)	0
47.041	Agr Dtd 5-8-14	Engineering Grants (from Quantlogic)	UW-Madison	1,744	0
47.041	I9 70048 23	Engineering Grants (from Iowa State University)	UW-Madison	222,646	0
47.041	RJ375-G3	Engineering Grants (from Georgia Institute of Technology)	UW-Madison	240,672	0
47.041	S07-012015	Engineering Grants (from Shine Medical Technologies Inc)	UW-Madison	(5,419)	0
47.041	UTA17-001037	Engineering Grants (from University of Texas-Austin)	UW-Madison	8,209	0
47.041	WU-17-127	Engineering Grants (from Washington University)	UW-Madison	37,490	0
47.041		Engineering Grants (from Syracuse University)	UW-Platteville	3,965	0
47.041		Engineering Grants (from C-Motive Technologies Inc)	UW-Madison	2	0
47.049	2169	Mathematical and Physical Sciences (from Princeton University)	UW-Madison	14,689	0
47.049	0024232 (011288-2)	Mathematical and Physical Sciences (from University of Pittsburgh)	UW-Madison	16,065	0
47.049	1305124	Mathematical and Physical Sciences (from California Institute of Technology)	UW-Oshkosh	39,117	0
47.049	17-009589 E	Mathematical and Physical Sciences (from University of Massachusetts-Amherst)	UW-Madison	17,451	0
47.049	17-419-UWM	Mathematical and Physical Sciences (from West Virginia University Research Corporation)	UW-Milwaukee	73,361	0
47.049	25-0521-0184-023	Mathematical and Physical Sciences (from University of Nebraska)	UW-Madison	88,590	0
47.049	45158038	Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	319,743	0
47.049	PO#S9000465	Mathematical and Physical Sciences (from University of California-San Diego)	UW-Madison	370,536	0
47.049	68D-1094589	Mathematical and Physical Sciences (from California Institute of Technology)	UW-Madison	370,536	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.049	CHK #01621471	Mathematical and Physical Sciences (from University of Notre Dame)	UW-Madison	8,565	0
47.049	NSF094-01	Mathematical and Physical Sciences (from Santa Clara University)	UW-Milwaukee	51,720	0
47.049	ORPA002013	Mathematical and Physical Sciences (from Princeton University)	UW-Madison	(114)	0
47.049	RG160-G1	Mathematical and Physical Sciences (from Georgia Institute of Technology)	UW-Madison	4,911	0
47.049	S880661-T082668	Mathematical and Physical Sciences (from Emory University)	UW-Madison	(15,662)	0
47.049	SUB0000186	Mathematical and Physical Sciences (from Princeton University)	UW-Madison	556,834	0
47.049	T849813	Mathematical and Physical Sciences (from Emory University)	UW-Madison	178,451	0
47.049	UWSC6716 - BPO4494	Mathematical and Physical Sciences (from University of Washington)	UW-Madison	38,849	0
47.049		Mathematical and Physical Sciences (from California Institute of Technology)	UW-Oshkosh	1,069	0
47.049		Mathematical and Physical Sciences (from Mathematical Association of America)	UW-Stevens Point	1,000	0
47.049		Mathematical and Physical Sciences (from Union College)	UW-Stevens Point	3,022	0
47.050	110352	Geosciences (from University of Maryland-Baltimore)	UW-Madison	474	0
47.050	2001915544	Geosciences (from Johns Hopkins University)	UW-Madison	(234)	0
47.050	1377 - 1377R42	Geosciences (from Dartmouth College)	UW-Madison	2,566,455	0
47.050	21(GG009393)	Geosciences (from Columbia University)	UW-Milwaukee	1,243	0
47.050	479483-19126	Geosciences (from Virginia Polytechnic Institute & State University)	UW-Madison	39,400	0
47.050	5710004156	Geosciences (from Massachusetts Institute of Technology)	UW-Madison	6,989	0
47.050	61638968-118040	Geosciences (from Stanford University)	UW-Madison	10,711	0
47.050	A15-0041-S001	Geosciences (from East Carolina University)	UW-Madison	9,211	0
47.050	PO-0000043240	Geosciences (from Louisiana State University)	UW-Madison	21,014	0
47.050	S1601	Geosciences (from University of Miami)	UW-Madison	224	0
47.050	S1693B-A	Geosciences (from Oregon State University)	UW-Madison	82,060	0
47.050	Z14-12710	Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	52,194	0
47.050	Z16-21929	Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	23,364	0
47.070	42658461	Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	(652)	0
47.070	69069163	Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	33,526	0
47.070	087856-16495	Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign)	UW-Madison	71,847	0
47.070	10034358-WISCMD	Computer and Information Science and Engineering (from University of Utah)	UW-Madison	413,677	0
47.070	10045119-WISCMD	Computer and Information Science and Engineering (from University of Utah)	UW-Madison	1,657,093	0
47.070	1720-206-2009949	Computer and Information Science and Engineering (from Clemson University)	UW-Madison	62,970	0
47.070	1972-206-2011526	Computer and Information Science and Engineering (from Clemson University)	UW-Madison	26,518	0
47.070	4914-UWM-NSF-4272	Computer and Information Science and Engineering (from Pennsylvania State University)	UW-Madison	8,581	0
47.070	88468852	Computer and Information Science and Engineering (from University of Southern California)	UW-Madison	6,524	0
47.070	BL-4812511-UW	Computer and Information Science and Engineering (from Indiana University)	UW-Madison	249,451	0
47.070	CCC-UWisc-07012016	Computer and Information Science and Engineering (from Computing Research Association)	UW-Madison	85,676	0
47.070	Computer Science Ed Milw Schls	Computer and Information Science and Engineering (from Marquette University)	UW-Milwaukee	9,532	0
47.070	Computer Science Ed Milw Schls	Computer and Information Science and Engineering (from Marquette University)	UW-Milwaukee	31,841	0
47.070	FP058757	Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	21,400	0
47.070	GA11047 144311	Computer and Information Science and Engineering (from University of Virginia)	UW-Madison	4,682	0
47.070	Stipends/Part Costs Comp Sci E	Computer and Information Science and Engineering (from Marquette University)	UW-Milwaukee	434	0
47.070	Stipends/Part Costs Comp Sci E	Computer and Information Science and Engineering (from Marquette University)	UW-Milwaukee	4,993	0
47.070	UFDSP00010407 - 00117548	Computer and Information Science and Engineering (from University of Florida)	UW-Madison	94,986	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.074	1003260A	Biological Sciences (from University of Wyoming)	UW-Madison	116,005	0
47.074	132249-G003775	Biological Sciences (from Washington State University)	UW-Madison	122,172	0
47.074	25-2805-0114-003	Biological Sciences (from University of Nebraska)	UW-Madison	17,763	0
47.074	6223-1	Biological Sciences (from Hauptman-Woodward Medical Research Institute)	UW-Milwaukee	36,023	0
47.074	6226-1	Biological Sciences (from Hauptman-Woodward Medical Research Institute)	UW-Milwaukee	61,598	0
47.074	67183-10108	Biological Sciences (from Cornell University)	UW-Madison	230,292	0
47.074	BEI: NEON	Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	12,851	0
47.074	BEI: NEON Bird Surveys 18-20	Biological Sciences (from Bird Conservancy of the Rockies)	UW-Stevens Point	5,116	0
47.074	G114-14-W4576	Biological Sciences (from Montana State University)	UW-Madison	(9,761)	0
47.074	N004586501	Biological Sciences (from University of Minnesota)	UW-Madison	62,669	0
47.074	R877471	Biological Sciences (from State University of New York-Buffalo)	UW-Milwaukee	257,444	0
47.074	RC101799UW	Biological Sciences (from Michigan State University)	UW-Madison	56,483	0
47.074	RC108100UW	Biological Sciences (from Michigan State University)	UW-Madison	12,715	0
47.074	RFO1417781	Biological Sciences (from Ohio State University)	UW-Milwaukee	10,198	0
47.074	RR167-629-S000818	Biological Sciences (from University of Georgia)	UW-Madison	59,978	0
47.074	RR272-815-5054296	Biological Sciences (from University of Georgia)	UW-Madison	(982)	0
47.074	RR272-828-S001217	Biological Sciences (from University of Georgia)	UW-Madison	27,684	0
47.074	S1950A-A	Biological Sciences (from Oregon State University)	UW-Madison	11,902	0
47.074	UA18-008	Biological Sciences (from University of Alabama-Tuscaloosa)	UW-Madison	20,348	0
47.075	2003123172	Social, Behavioral, and Economic Sciences (from Johns Hopkins University)	UW-Madison	238,626	0
47.075	3048112470-16-211	Social, Behavioral, and Economic Sciences (from University of Kentucky Research Foundation)	UW-Milwaukee	23,825	0
47.075	3048112470-18-255	Social, Behavioral, and Economic Sciences (from University of Kentucky Research Foundation)	UW-Madison	19,737	0
47.075	BL-4826940-WISC	Social, Behavioral, and Economic Sciences (from Indiana University)	UW-Madison	12,948	0
47.076	44214	Education and Human Resources (from TERC)	UW-Madison	35	0
47.076	259440-UWI	Education and Human Resources (from Temple University)	UW-Madison	321,669	0
47.076	34-21530-199-76190	Education and Human Resources (from Tuskegee University)	UW-Madison	159	0
47.076	44484	Education and Human Resources (from TERC)	UW-Madison	100,920	0
47.076	4569-UWM-01	Education and Human Resources (from Boston Museum of Science)	UW-Madison	64,388	0
47.076	513147	Education and Human Resources (from Teachers College at Columbia University)	UW-Madison	23,705	0
47.076	770-040	Education and Human Resources (from Business-Higher Education Forum)	UW-Milwaukee	69,385	0
47.076	AGMT 06/20/17	Education and Human Resources (from Carthage College)	UW-Milwaukee	27,639	0
47.076	AGMT 07/25/17	Education and Human Resources (from American Educational Research Association)	UW-Madison	13,103	0
47.076	AGMT 08/01/17	Education and Human Resources (from Council of Graduate Schools)	UW-Madison	36,844	0
47.076	DUE-1726249	Education and Human Resources (from The California State University-Chico Research Foundation)	UW-River Falls	28,718	0
47.076	Email Award 9/12/16	Education and Human Resources (from Georgia State University)	UW-Green Bay	(8)	0
47.076	GR-16-05	Education and Human Resources (from University of Arkansas)	UW-Milwaukee	(4,584)	0
47.076	RC103138UW	Education and Human Resources (from Michigan State University)	UW-Madison	3,081	0
47.076	RC104162UWS	Education and Human Resources (from Michigan State University)	UW-Madison	2,990	0
47.076	SA07527269 PO 54079	Education and Human Resources (from University of Maryland)	UW-Madison	25,847	0
47.076	SP0009801-PROJ0005992	Education and Human Resources (from Northwestern University)	UW-Madison	5,167	0
47.076	UTA17-000763	Education and Human Resources (from University of Texas-Austin)	UW-Madison	13,696	0
47.076		Education and Human Resources (from Anoka Ramsey Community College)	UW-Stout	1,201	0
47.076		Education and Human Resources (from Normandale Community College)	UW-Stout	3,110	0
47.080	33529596	Office of Cyberinfrastructure (from University of California-San Diego)	UW-Madison	39,309	0
47.080	PO 165015	Office of Cyberinfrastructure (from University of Southern California)	UW-Madison	258,587	0
47.083	115707	Office of Integrative Activities (from University of Connecticut)	UW-Madison	140,935	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
47.083	44K-1096617	Office of Integrative Activities (from California Institute of Technology)	UW-Milwaukee	31,475	0
N/A	47.050714	Dissertation Grant (from American Educational Research Association)	UW-Madison	86	0
N/A	47.2361130	Epandda: Enhancing Paleontological And Neontological Data Discovery Api (from George Mason University)	UW-Madison	30,732	0
N/A	47.2381415	Utilizing the Paleobiology Database to Provide Hands-On Research Opportunities for Undergraduates (from George Mason University)	UW-Madison	(6,701)	0
N/A	47.70516	Evaluation Methodology (from State University of New York-Buffalo)	UW-Eau Claire	3,590	0
N/A	47.Y81713	Investigating Tectonic Tremor beneath the San Andreas Fault (from University of Southern California)	UW-Madison	(5)	0
Subtotal R&D Subgrants				10,963,550	0
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				109,976,522	13,651,509
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	94,533	0
TOTAL R&D FROM U.S. SMALL BUSINESS ADMINISTRATION				94,533	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
N/A	64.IPA	Interagency Personnel Agreements	UW-Madison	12,880	0
TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS				12,880	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.461		Regional Wetland Program Development Grants	UW-Madison	66,834	0
66.509		Science To Achieve Results (STAR) Research Program	UW-Madison	1,633,080	85,848
66.514		Science To Achieve Results (STAR) Fellowship Program	UW-Madison	4,525	0
Subtotal Direct R&D Grants				1,704,439	85,848
R&D Subgrants:					
66.469	Agreement Executed 8/13/15	Great Lakes Program (from Fox Wolf Watershed Alliance)	UW-Green Bay	53,266	0
66.469	FDP CRC Subaward #F62951	Great Lakes Program (from Central Michigan University)	UW-Green Bay	32,444	0
66.469	Federal Award ID #00E01450	Great Lakes Program (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	7,614	0
66.469	GL-00E01980	Great Lakes Program (from University of Minnesota)	UW-Superior	7,829	0
66.469		Great Lakes Program (from University of Windsor)	UW-River Falls	47,364	0
66.469		Great Lakes Program (from Great Lakes Indian Fish & Wildlife Commission)	UW-Superior	24,239	0
66.469		Great Lakes Program (from Northeast Midwest Institute)	UW-Superior	4,362	0
66.469		Great Lakes Program (from University of Minnesota)	UW-Superior	37,418	0
66.509	429-40-10A	Science To Achieve Results (STAR) Research Program (from Iowa State University)	UW-Madison	9,053	0
66.509	H003643701	Science To Achieve Results (STAR) Research Program (from University of Minnesota)	UW-Madison	77,056	0
66.509	RC105227UWM	Science To Achieve Results (STAR) Research Program (from Michigan State University)	UW-Milwaukee	112,807	0
66.605		Performance Partnership Grants (from Red Lake Band of Chippewa Indians)	UW-Superior	5,835	0
N/A	66.GL00E01450	Managed Grazing - Paired Field Monitoring (from Green Bay Metropolitan Sewerage District)	UW-Green Bay	31,517	0
Subtotal R&D Subgrants				450,804	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				2,155,243	85,848
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	673,476	0
N/A	77.NRC-HQ-60-16-E- 0001	Research and Technical Assistance Related to Severe Accidents in Nuclear Power Plants	UW-Madison	252,691	204,497
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				926,167	204,497
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	920,203	547,022

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.049		Office of Science Financial Assistance Program	UW-Eau Claire	109,764	0
81.049		Office of Science Financial Assistance Program	UW-Madison	43,051,195	10,325,357
Total Federal Program 81.049				44,081,162	10,872,379
81.086		Conservation Research and Development	UW-Madison	144,773	0
81.087		Renewable Energy Research and Development	UW-Madison	1,554,050	487,259
81.112		Stewardship Science Grant Program	UW-Madison	685,769	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	3,529,477	953,595
81.135		Advanced Research Projects Agency - Energy	UW-Milwaukee	191,637	14,300
81.135		Advanced Research Projects Agency - Energy	UW-Madison	1,446,334	154,644
Total Federal Program 81.135				1,637,971	168,944
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Milwaukee	230,893	0
N/A	81.RD	R&D from Pacific Northwest National Laboratory	UW-Milwaukee	41,727	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-La Crosse	6,000	0
N/A	81.RD	R&D from Jefferson National Laboratory	UW-La Crosse	6,000	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-La Crosse	2,132	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-La Crosse	441	0
N/A	81.RD	R&D from Berkeley National Laboratory	UW-La Crosse	5,000	0
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-La Crosse	4,112	0
N/A	81.RD	R&D from Argonne National Laboratories	UW-Madison	3,929	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	1,359,465	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	271,802	116,530
N/A	81.RD	R&D from Chicago Operations Office	UW-Madison	539,242	0
N/A	81.RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	3,430,204	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	588,766	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	29,203	0
N/A	81.RD	R&D from National Renewable Energy Laboratory	UW-Madison	42,395	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	256,154	0
N/A	81.RD	R&D from Pacific Northwest National Laboratory	UW-Madison	601,686	0
N/A	81.RD	R&D from Princeton Plasma Physics Laboratory	UW-Madison	25,152	0
N/A	81.RD	R&D from Sandia National Laboratory	UW-Madison	163,555	0
Subtotal Direct R&D Grants				59,241,060	12,598,707
R&D Subgrants:					
81.049	090634-16928	Office of Science Financial Assistance Program (from University of Illinois-Urbana-Champaign)	UW-Madison	9,843	0
81.049	13-224-330131	Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	(68,174)	0
81.049	17-101-100387-020	Office of Science Financial Assistance Program (from Old Dominion University)	UW-Madison	216,142	0
81.049	25-0521-0153-002	Office of Science Financial Assistance Program (from University of Nebraska)	UW-Madison	(32,309)	0
81.049	3003326609	Office of Science Financial Assistance Program (from University of Michigan)	UW-Madison	110,019	0
81.049	4000158665	Office of Science Financial Assistance Program (from UT-Battelle LLC)	UW-Madison	61,065	0
81.049	9314	Office of Science Financial Assistance Program (from University of California-Berkeley)	UW-Madison	237,748	0
81.049	E-Motors Subaward No. 1	Office of Science Financial Assistance Program (from E-Motors Consulting LLC)	UW-Milwaukee	(16,283)	0
81.049	F7600-01	Office of Science Financial Assistance Program (from New York University)	UW-Madison	111,005	0
81.049	RF184-G5	Office of Science Financial Assistance Program (from Georgia Institute of Technology)	UW-Madison	86,269	0
81.049	UFDSP00011958	Office of Science Financial Assistance Program (from University of Florida)	UW-Madison	202,351	0
81.049	UNR-16-02	Office of Science Financial Assistance Program (from University of Nevada-Reno)	UW-Madison	58,148	0
81.049	UWSC9312	Office of Science Financial Assistance Program (from University of Washington)	UW-Madison	83,099	0
81.049	UWSC9312(use 17688 for inv)	Office of Science Financial Assistance Program (from University of Washington)	UW-Madison	22,204	0
81.086	SA623-1016-10296	Conservation Research and Development (from Illinois Institute of Technology)	UW-Madison	106,716	0
81.087	251192	Renewable Energy Research and Development (from Temple University)	UW-Madison	(46,445)	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
81.087	00042619-04	Renewable Energy Research and Development (from Missouri University of Science)	UW-Madison	171,257	0
81.087	2014-19	Renewable Energy Research and Development (from University of Oklahoma)	UW-Madison	(226)	0
81.087	251192-01_UWM	Renewable Energy Research and Development (from Temple University)	UW-Madison	47,217	0
81.087	4105-71516	Renewable Energy Research and Development (from Purdue University)	UW-Madison	69,147	0
81.089	S711	Fossil Energy Research and Development (from Gas Technology Institute)	UW-Madison	33,852	0
81.113	3003222391	Defense Nuclear Nonproliferation Research (from University of Michigan)	UW-Madison	198,550	0
81.117	UTA17-000042	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (from University of Texas-Austin)	UW-Madison	55,225	0
81.121	60040921	Nuclear Energy Research, Development and Demonstration (from Ohio State University)	UW-Madison	47,018	0
81.121	3002973270	Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	3,114	0
81.121	4500659947	Nuclear Energy Research, Development and Demonstration (from Westinghouse Electric Company)	UW-Madison	(833)	0
81.121	5710003979	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	124,032	0
81.121	10041588-Uwisc	Nuclear Energy Research, Development and Demonstration (from University of Utah)	UW-Madison	17,001	0
81.121	116282	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	8,361	0
81.121	28-M1800914	Nuclear Energy Research, Development and Demonstration (from Texas A&M University Health Science Center)	UW-Madison	48,180	0
81.121	28-S172804	Nuclear Energy Research, Development and Demonstration (from Texas A&M University Research Foundation)	UW-Madison	118,452	0
81.121	429336-19126	Nuclear Energy Research, Development and Demonstration (from Virginia Polytechnic Institute & State University)	UW-Madison	60,750	0
81.121	A15-0359-S001	Nuclear Energy Research, Development and Demonstration (from University of Tennessee)	UW-Madison	32,629	0
81.121	C00042992-1	Nuclear Energy Research, Development and Demonstration (from University of Missouri-Columbia)	UW-Madison	(911)	0
81.121	FP00005537_SA001	Nuclear Energy Research, Development and Demonstration (from Virginia Commonwealth University)	UW-Madison	64,876	0
81.121	G0155A-A	Nuclear Energy Research, Development and Demonstration (from Oregon State University)	UW-Madison	162,345	0
81.121	I5710003861	Nuclear Energy Research, Development and Demonstration (from Massachusetts Institute of Technology)	UW-Madison	184,428	0
81.121	RF192-G1	Nuclear Energy Research, Development and Demonstration (from Georgia Institute of Technology Research Corporation)	UW-Madison	36,961	0
81.121	RH417-G1	Nuclear Energy Research, Development and Demonstration (from Georgia Institute of Technology)	UW-Madison	118,242	0
81.121	S16025	Nuclear Energy Research, Development and Demonstration (from Kansas State University)	UW-Madison	127,618	0
81.135	079006-15753 - 2015-07783-04	Advanced Research Projects Agency - Energy (from University of Illinois-Urbana-Champaign)	UW-Madison	126,112	0
81.135	5665-UWM-EARPA-0821	Advanced Research Projects Agency - Energy (from Pennsylvania State University)	UW-Madison	206,964	0
81.135	DE-AR0000827	Advanced Research Projects Agency - Energy (from UHV Technologies Inc)	UW-Madison	700	0
N/A	81.1000548197	Cold Spray Metallic Coatings on Zr Alloy (from Westinghouse Electric Company)	UW-Madison	423,205	0
N/A	81.1031-1	Self-Powered Wireless Sensor (from X-Wave Innovations Inc)	UW-Madison	24,337	0
N/A	81.17-579-UWM	Exploring Boundary States in Dirac Materials (from West Virginia University Research Corporation)	UW-Milwaukee	28,139	0
N/A	81.195049	BWR Passive Safety Assessment (from Battelle Energy Alliance)	UW-Madison	22,837	0
N/A	81.196436	TREAT Experiments (from Battelle Energy Alliance)	UW-Madison	40,251	0
N/A	81.224275	Subsurface Biogeochemistry (from Battelle Memorial Institute)	UW-Madison	3,382	0
N/A	81.4000102821	Global Neutronics Analysis Support (from UT-Battelle LLC)	UW-Madison	115,594	0
N/A	81.4000149392	SNS Second Target Station Nuclear Analysis Support (from UT-Battelle LLC)	UW-Madison	3,947	0
N/A	81.4000153688	Bio-Derived Materials Strategic Plan (from UT-Battelle LLC)	UW-Madison	129,460	0
N/A	81.4000154718	Engine Knock Investigation (from UT-Battelle LLC)	UW-Madison	4,496	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	81.4000155124 6400014912	Modeling Corrosion and Mechanical Integrity of Zirconium Alloys Fuel Cladding During LOCA High Temperature Transients Using BISON (from UT-Battelle LLC)	UW-Madison	73,990	0
N/A	81.4000159357	Neutron Single Crystal Diffraction Study (from UT-Battelle LLC)	UW-Madison	46,565	0
N/A	81.401030297	Develop and Characterize Reliable Long-Life Liquid Cathode and Plasma (from General Electric Company)	UW-Madison	28,469	0
N/A	81.R19521	Extending HPCToolkit to Measure & Analyze Code Performance (from Rice University)	UW-Madison	29,244	0
N/A	81.R19521	Extending HPCToolkit to Measure and Analyze Code Performance on Exascale Platforms (from Rice University)	UW-Madison	68,183	0
		Subtotal R&D Subgrants		4,244,558	0
		TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY		63,485,618	12,598,707
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	80,220	0
84.206		Javits Gifted and Talented Students Education	UW-Madison	282,203	41,806
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	137,854	0
84.263		Rehabilitation Training-Experimental and Innovative Training (from UW-Stout)	UW-Madison	177,122	0
84.305		Education Research, Development and Dissemination	UW-Milwaukee	147,801	35,463
84.305		Education Research, Development and Dissemination	UW-Madison	3,083,949	341,322
		Total Federal Program 84.305		3,231,750	376,785
84.324		Research in Special Education	UW-Madison	98,448	0
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	217,713	0
84.335		Child Care Access Means Parents in School	UW-Madison	207,834	0
84.366		Mathematics and Science Partnerships (from UW-Eau Claire)	UW-Madison	8,482	0
84.372		Statewide Longitudinal Data Systems (from UW-Madison)	UW-Whitewater	20,456	0
84.411		Investing in Innovation (i3) Fund	UW-Madison	1,932,023	1,282,817
84.418		Promoting Readiness of Minors in Supplemental Security Income (from UW-Stout)	UW-Madison	194,697	28,148
N/A	84.SFA	Administrative Cost Allowance	UW-Milwaukee	(70)	0
		Subtotal Direct R&D Grants		6,588,732	1,729,556
<b>R&amp;D Subgrants:</b>					
84.133		National Institute on Disability and Rehabilitation Research (from University of Texas-EI Paso)	UW-Madison	5,025	0
84.287	AGMT 05/30/17	Twenty-First Century Community Learning Centers (from Milwaukee Metropolitan Sewerage District)	UW-Madison	3,173	0
84.305	44024	Education Research, Development and Dissemination (from Technical Education Research Centers Inc)	UW-Madison	137,820	8,926
84.305	259589-UW	Education Research, Development and Dissemination (from Temple University)	UW-Madison	126,469	0
84.305	44474	Education Research, Development and Dissemination (from Technical Education Research Centers Inc)	UW-Madison	59,040	14,228
84.305	R305A140185	Education Research, Development and Dissemination (from University of Oregon)	UW-River Falls	4	0
84.305	TUL-666-12-13	Education Research, Development and Dissemination (from Tulane University)	UW-Madison	114,312	0
84.324	5039283	Research in Special Education (from University of North Carolina)	UW-Madison	147,837	0
84.334	C024191	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	45,372	0
84.334	C024191 MOD 1	Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools)	UW-Madison	31,894	0
84.365	1800585 / 717106	English Language Acquisition State Grants (from Lower Kuskokwim School District)	UW-Madison	100,454	0
84.365	717106	English Language Acquisition State Grants (from Lower Kuskokwim School District)	UW-Madison	18,912	0
84.368	17-07-EDSG	Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments) (from Arizona Department of Education)	UW-Madison	774,000	0
84.411	AGMT 03/05/18	Investing in Innovation (i3) Fund (from Education Analytics Inc)	UW-Milwaukee	88,665	0
N/A	84.MSN188763	Dynamic Interactive Formative Assessment Tasks & End-of-Unit Tests for Measuring Challenging Concepts & Skills of Diverse Middle School Students (from Michigan Department of Education)	UW-Madison	1,166,523	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	84.MSN190873	Vocational Rehabilitation Technical Assistance Center for Targeted Communities (from Southern University)	UW-Madison	378,154	0
		Subtotal R&D Subgrants		<u>3,197,654</u>	<u>23,154</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION		<u>9,786,386</u>	<u>1,752,710</u>
<b>SCHOLARSHIP FOUNDATIONS:</b>					
N/A	85.601	Smithsonian Institution Fellowship Program	UW-Madison	5,650	0
		TOTAL R&D FROM SCHOLARSHIP FOUNDATIONS		<u>5,650</u>	<u>0</u>
<b>NATIONAL ARCHIEVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	UW-Madison	171,197	0
		TOTAL R&D FROM NATIONAL ARCHIEVES AND RECORDS ADMINISTRATION		<u>171,197</u>	<u>0</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Milwaukee	72,355	0
93.077		Family Smoking Prevention and Tobacco Control Act Regulatory Research	UW-Madison	770,075	109,220
		Total Federal Program 93.077		<u>842,430</u>	<u>109,220</u>
93.084		Prevention of Disease, Disability, and Death by Infectious Diseases	UW-Madison	2,335,001	863,362
93.103		Food and Drug Administration-Research	UW-Madison	15,723	0
93.113		Environmental Health	UW-Milwaukee	290,211	150,962
93.113		Environmental Health	UW-Madison	<u>2,769,748</u>	<u>181,518</u>
		Total Federal Program 93.113		<u>3,059,959</u>	<u>332,480</u>
93.121		Oral Diseases and Disorders Research	UW-Madison	2,607,954	10,016
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	275,745	0
93.172		Human Genome Research	UW-Madison	511,565	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	9,140,867	394,973
93.178		Nursing Workforce Diversity	UW-Madison	209,844	0
93.213		Research and Training in Complementary and Integrative Health	UW-Madison	2,353,850	0
93.215		Hansen's Disease National Ambulatory Care Program	UW-Madison	338,341	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	3,385,113	173,563
93.233		National Center on Sleep Disorders Research	UW-Madison	151,334	0
93.239		Policy Research and Evaluation Grants	UW-Madison	2,138,026	461,425
93.242		Mental Health Research Grants	UW-Milwaukee	1,766,955	59,084
93.242		Mental Health Research Grants	UW-Eau Claire	124,155	22,033
93.242		Mental Health Research Grants	UW-Madison	<u>12,147,800</u>	<u>925,311</u>
		Total Federal Program 93.242		<u>14,038,910</u>	<u>1,006,428</u>
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Eau Claire	46,610	0
93.262		Occupational Safety and Health Program	UW-Milwaukee	197,354	43,476
93.262		Occupational Safety and Health Program	UW-Madison	497,777	141,033
		Total Federal Program 93.262		<u>695,131</u>	<u>184,509</u>
93.273		Alcohol Research Programs	UW-Madison	1,664,028	0
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	996,686	0
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	3,394,275	417,857
		Total Federal program 93.279		<u>4,390,961</u>	<u>417,857</u>
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	69,647	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Milwaukee	87,905	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	3,254,703	0
		Total Federal Program 93.286		<u>3,342,608</u>	<u>0</u>
93.307		Minority Health and Health Disparities Research	UW-Madison	515,102	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.310		Trans-NIH Research Support	UW-Madison	9,998,245	4,296,073
93.350		National Center for Advancing Translational Sciences	UW-Madison	6,816,596	764,753
93.351		Research Infrastructure Programs	UW-Madison	14,253,986	104,893
93.353		21st Century Cures Act - Beau Biden Cancer Moonshot	UW-Madison	468,339	25,840
93.361		Nursing Research	UW-Milwaukee	259,915	53,772
93.361		Nursing Research	UW-Madison	210,539	0
		Total Federal Program 93.361		470,454	53,772
93.393		Cancer Cause and Prevention Research	UW-Milwaukee	478,688	203,102
93.393		Cancer Cause and Prevention Research	UW-Madison	6,872,540	247,712
		Total Federal program 93.393		7,351,228	450,814
93.394		Cancer Detection and Diagnosis Research	UW-Madison	1,915,442	453,145
93.395		Cancer Treatment Research	UW-Madison	4,352,251	880,192
93.396		Cancer Biology Research	UW-Superior	67,894	0
93.396		Cancer Biology Research	UW-Madison	4,871,611	239,135
		Total Federal Program 93.396		4,939,505	239,135
93.397		Cancer Centers Support Grants	UW-Madison	4,878,063	0
93.398		Cancer Research Manpower	UW-Madison	840,235	0
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Milwaukee	79,341	24,812
93.433		ACL National Institute on Disability, Independent Living, and Rehabilitation Research	UW-Madison	179,413	25,711
		Total Federal Program 93.433		258,754	50,523
93.837		Cardiovascular Diseases Research	UW-Milwaukee	14	0
93.837		Cardiovascular Diseases Research (from UW-Madison)	UW-Milwaukee	11,052	0
93.837		Cardiovascular Diseases Research	UW-Madison	10,882,276	346,768
		Total Federal Program 93.837		10,893,342	346,768
93.838		Lung Diseases Research	UW-Milwaukee	432,803	164,282
93.838		Lung Diseases Research	UW-Madison	5,308,750	605,912
		Total Federal Program 93.838		5,741,553	770,194
93.839		Blood Diseases and Resources Research	UW-La Crosse	25,640	0
93.839		Blood Diseases and Resources Research	UW-Madison	523,434	263,615
		Total Federal Program 93.839		549,074	263,615
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	2,555,618	203,528
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-La Crosse	94,640	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	10,484,077	960,023
		Total Federal Program 93.847		10,578,717	960,023
93.850		Improving Epilepsy Programs, Services, and Outcomes through National Partnerships	UW-Parkside	114,709	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	56,493	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	14,562,932	775,278
		Total Federal Program 93.853		14,619,425	775,278
93.855		Allergy and Infectious Diseases Research	UW-Milwaukee	357,133	58,079
93.855		Allergy and Infectious Diseases Research	UW-Madison	39,100,602	13,660,052
		Total Federal Program 93.855		39,457,735	13,718,131
93.856		Microbiology and Infectious Diseases Research	UW-Oshkosh	1,760	0
93.856		Microbiology and Infectious Diseases Research	UW-Madison	141,312	0
		Total Federal Program 93.856		143,072	0
93.859		Biomedical Research and Research Training	UW-Milwaukee	153,156	0
93.859		Biomedical Research and Research Training	UW-Eau Claire	74,279	0
93.859		Biomedical Research and Research Training	UW-Madison	29,965,951	1,266,487
		Total Federal Program 93.859		30,193,386	1,266,487

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	41,190	2,459
93.865		Child Health and Human Development Extramural Research	UW-Madison	11,436,339	1,742,933
Total Federal Program 93.865				11,477,529	1,745,392
93.866	1K24AG054560-01	Aging Research	UW-Madison	166,464	0
93.866	1K99AG052458-01A1	Aging Research	UW-Madison	77,062	0
93.866	1R01AG052030-01	Aging Research	UW-Madison	320,365	139,159
93.866	1R03AG052390-01	Aging Research	UW-Madison	95,401	0
93.866	1R21AG051814-01A1	Aging Research	UW-Madison	167,540	0
93.866	1R21AG051858-01	Aging Research	UW-Madison	140,054	101,950
93.866	1R21AG052404-01	Aging Research	UW-Madison	97,367	0
93.866	1R21AG053738-01	Aging Research	UW-Madison	142,578	0
93.866	1R21AG055377-01	Aging Research	UW-Madison	242,215	68,508
93.866	1R21AG055876-01	Aging Research	UW-Madison	148,229	47,006
93.866	1R56AG052513-01	Aging Research	UW-Madison	214,379	0
93.866	1R56AG052698-01	Aging Research	UW-Madison	464,083	0
93.866	1RF1AG053937-01	Aging Research	UW-Madison	471,196	0
93.866	4R01AG027161-09	Aging Research	UW-Madison	41,335	0
93.866	f7R01AG048218-04	Aging Research	UW-Madison	272,923	0
93.866	P50 AG033514	Aging Research	UW-Madison	1,162,162	0
93.866	R01AG021155	Aging Research	UW-Madison	1,869,111	0
93.866		Aging Research	UW-Milwaukee	155,497	0
93.866		Aging Research	UW-La Crosse	92,384	0
93.866		Aging Research	UW-Madison	18,859,214	3,845,817
Total Federal Program 93.866				25,199,559	4,202,440
93.867	1R21EY026222-01A1	Vision Research	UW-Madison	89,688	231
93.867	1U10EY024531-01	Vision Research	UW-Madison	(5,512)	0
93.867	2P30EY016665-11	Vision Research	UW-Madison	136,826	0
93.867	4R01EY022678-05	Vision Research	UW-Madison	(655)	0
93.867	4R24EY022883-05	Vision Research	UW-Madison	453,532	0
93.867	4U10EY014656-10	Vision Research	UW-Madison	46,176	0
93.867	4U10EY023521-03	Vision Research	UW-Madison	359,535	0
93.867	U10EY006594	Vision Research	UW-Madison	892,922	10,513
93.867		Vision Research (from UW-Madison)	UW-Whitewater	34,076	0
93.867		Vision Research	UW-Madison	6,870,142	1,255,246
Total Federal Program 93.867				8,876,730	1,265,990
93.879		Medical Library Assistance	UW-Madison	(2,175)	(2,175)
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	3,090,587	552,628
Subtotal Direct R&D Grants				272,160,708	37,341,272
R&D Subgrants:					
93.068	5996.UW.01	Chronic Diseases: Research, Control, and Prevention (from National Opinion Research Center)	UW-Madison	14,080	0
93.068	5996-UW-01	Chronic Diseases: Research, Control, and Prevention (from National Opinion Research Center)	UW-Madison	8,811	0
93.083	AMGT 01/23/18	Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases (from Mapp Biopharmaceutical Inc)	UW-Madison	24,887	0
93.085	31867-Z0657001	Research on Research Integrity (from University of Maryland)	UW-Milwaukee	28,924	0
93.110	AGMT 09/28/17	Maternal and Child Health Federal Consolidated Programs (from Association of University Centers on Disabilities)	UW-Madison	1,813	0
93.172	13-04410-002	Human Genome Research (from Texas Biomedical Research Institute)	UW-Madison	(88)	0
93.172	1R41HG008566-1	Human Genome Research (from Lucigen)	UW-Madison	39,257	0
93.173	42127	Research Related to Deafness and Communication Disorders (from University of Delaware)	UW-Madison	116,543	0
93.173	111107	Research Related to Deafness and Communication Disorders (from University of Texas-Dallas)	UW-Madison	1,866	0
93.173	1001647740	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	46,834	0
93.173	39690 - 29281	Research Related to Deafness and Communication Disorders (from University of Delaware)	UW-Madison	(8,083)	0
93.173	W000786755	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	56,171	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.173		Research Related to Deafness and Communication Disorders (from National Institute for Health Care Management)	UW-Whitewater	194,235	0
93.173		Research Related to Deafness and Communication Disorders (from Intelligent Hearing Systems Corporation)	UW-Madison	484	0
93.185	40195	Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects (from Marshfield Clinic Research Foundation)	UW-Madison	(2,362)	0
93.226	2002809958	Research on Healthcare Costs, Quality and Outcomes (from Johns Hopkins University)	UW-Madison	278,750	0
93.226	3003467807	Research on Healthcare Costs, Quality and Outcomes (from University of Michigan)	UW-Madison	28,259	0
93.226	9920130101	Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	2,328	0
93.226	0049031 (126094-1)	Research on Healthcare Costs, Quality and Outcomes (from University of Pittsburgh)	UW-Madison	30,135	0
93.226	9008531_UWI	Research on Healthcare Costs, Quality and Outcomes (from Oregon Health & Science University)	UW-Madison	3,476	0
93.226	9920180023	Research on Healthcare Costs, Quality and Outcomes (from Rand Corporation)	UW-Madison	12,321	0
93.226	C00047065-1 - C00054041-1	Research on Healthcare Costs, Quality and Outcomes (from University of Missouri-Columbia)	UW-Madison	(18)	0
93.226	C00058027-1	Research on Healthcare Costs, Quality and Outcomes (from University of Missouri-Columbia)	UW-Madison	(8,418)	0
93.226	C00062010-2	Research on Healthcare Costs, Quality and Outcomes (from University of Missouri-Columbia)	UW-Madison	1,768	0
93.226	GR101543	Research on Healthcare Costs, Quality and Outcomes (from Yale University)	UW-Madison	23,238	0
93.226	PO# 6462450	Research on Healthcare Costs, Quality and Outcomes (from Geisinger Health Systems)	UW-Madison	3,260	0
93.233	200979-413	National Center on Sleep Disorders Research (from Utah State University)	UW-Madison	192,940	0
93.242	0025021 (127340-1)- (120375-1)	Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	15,431	0
93.242	130291	Mental Health Research Grants (from Research Foundation for Mental Hygiene)	UW-Madison	25,989	0
93.242	3004539945	Mental Health Research Grants (from University of Michigan)	UW-Madison	18,381	0
93.242	360948-UW	Mental Health Research Grants (from Temple University)	UW-Madison	128,058	0
93.242	667300 - 665350 - 663807	Mental Health Research Grants (from University of Miami)	UW-Madison	6,744	0
93.242	FP050168	Mental Health Research Grants (from University of Chicago)	UW-Madison	(85)	0
93.242	MUSC15-026	Mental Health Research Grants (from Medical University of South Carolina)	UW-Madison	5,469	0
93.242	SPC-000533/667300/665350	Mental Health Research Grants (from University of Miami)	UW-Madison	24,050	0
93.242	UWSC8564 (BP08570)	Mental Health Research Grants (from University of Washington)	UW-Madison	6,694	0
93.242	VUMC61876	Mental Health Research Grants (from Vanderbilt University)	UW-Madison	23,833	0
93.242		Mental Health Research Grants (from Marquette University)	UW-Milwaukee	(34)	0
93.242		Mental Health Research Grants (from Medical College of Wisconsin)	UW-Milwaukee	26,658	0
93.242		Mental Health Research Grants (from University of Michigan)	UW-Milwaukee	104,546	0
93.242		Mental Health Research Grants (from Group Health Cooperative)	UW-Madison	1,856	0
93.242		Mental Health Research Grants (from Temple University)	UW-Madison	11,690	0
93.243	16691	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Lac du Flambeau Tribe)	UW-Madison	33,081	0
93.243	C18-23 / PO 28559	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Northwest Portland Area Indian Health Board)	UW-Madison	3,033	0
93.262	16594	Occupational Safety and Health Program (from University of Illinois-Chicago)	UW-Madison	5,864	0
93.271	60027479UWM	Alcohol Research Career Development Awards for Scientists and Clinicians (from Northwestern University)	UW-Madison	135	0
93.273	565207	Alcohol Research Programs (from University of Pennsylvania)	UW-Madison	(3,339)	0
93.273	66103700814	Alcohol Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	(302)	0
93.273	5104588	Alcohol Research Programs (from University of North Carolina-Chapel Hill)	UW-Madison	14,934	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.273	5106565	Alcohol Research Programs (from University of North Carolina-Chapel Hill)	UW-Madison	24,671	0
93.273	565207	Alcohol Research Programs (from University of Pennsylvania)	UW-Madison	152,124	0
93.279	2002776720	Drug Abuse and Addiction Research Programs (from Johns Hopkins University)	UW-Madison	14,103	0
93.279	1001624_GPHPM01 83A_Univ of Wis	Drug Abuse and Addiction Research Programs (from Oregon Health & Science University)	UW-Madison	(200)	0
93.279	15LI0030-2919	Drug Abuse and Addiction Research Programs (from Chestnut Health Systems)	UW-Madison	60,946	0
93.279	21822-S2	Drug Abuse and Addiction Research Programs (from Vanderbilt University)	UW-Madison	1,497	0
93.279	553727-15-16	Drug Abuse and Addiction Research Programs (from Tulane University)	UW-Madison	(3,423)	0
93.279	61501356-128280	Drug Abuse and Addiction Research Programs (from Stanford University)	UW-Madison	173,128	0
93.279	66109250518	Drug Abuse and Addiction Research Programs (from University of Mississippi Medical Center)	UW-Milwaukee	90,624	0
93.279	VUMC 54588	Drug Abuse and Addiction Research Programs (from Vanderbilt University)	UW-Madison	36,829	0
93.279	WU-15-115	Drug Abuse and Addiction Research Programs (from Washington University)	UW-Madison	17,724	0
93.283	17-3189	Centers for Disease Control and Prevention-Investigations and Technical Assistance (from University of South Carolina)	UW-Madison	46,207	0
93.283	17-3329 11520-FB57	Centers for Disease Control and Prevention-Investigations and Technical Assistance (from University of South Carolina)	UW-Madison	19,819	13,200
93.286	2896	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Rehabilitation Institute of Chicago)	UW-Madison	19,036	0
93.286	16431	Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Illinois-Chicago)	UW-Madison	56,153	0
93.286	4R42EB019265-02	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Virtual Phantom Inc)	UW-Madison	81,103	0
93.286	61368896-113447	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Stanford University)	UW-Madison	36,601	0
93.286	901508-UWM	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Ann & Robert H Lurie Children's Hospital)	UW-Milwaukee	25,904	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Illinois-Chicago)	UW-Madison	19,542	0
93.310	05101963-2/ 5101964-2	Trans-NIH Research Support (from Boston College)	UW-Madison	2,808	0
93.310	27755	Trans-NIH Research Support (from Marshfield Clinic Research Foundation)	UW-Madison	1,028,707	0
93.310	5100711-4-5101962- 3-5100972-6	Trans-NIH Research Support (from Boston College)	UW-Madison	(25)	0
93.310	5101963-2	Trans-NIH Research Support (from Boston College)	UW-Madison	67,308	47,057
93.310	5101963-2/ 5101964- 2	Trans-NIH Research Support (from Boston College)	UW-Madison	634,185	137,897
93.310	85488901	Trans-NIH Research Support (from University of California-San Diego)	UW-Madison	36,720	0
93.310	VUMC65046	Trans-NIH Research Support (from Vanderbilt University Medical Center)	UW-Madison	15,303	0
93.350	0055353 (129324- 13)	National Center for Advancing Translational Sciences (from University of Pittsburgh)	UW-Madison	128,035	0
93.350	100107-00007	National Center for Advancing Translational Sciences (from Tufts University)	UW-Madison	20,772	0
93.350	149749-5100774- 4464	National Center for Advancing Translational Sciences (from Harvard University)	UW-Madison	231,277	0
93.350	16-J0010	National Center for Advancing Translational Sciences (from Morgridge Institute for Research)	UW-Madison	262,690	0
93.350	17-J0024	National Center for Advancing Translational Sciences (from Morgridge Institute for Research)	UW-Madison	39,891	0
93.350	5TL1TR001437-02	National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	8,625	0
93.350	5UL1TR001436-02	National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	11,066	0
93.350	AGMT 01/07/16	National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	249,265	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.350	Agreement 1-7-2016	National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	(7,031)	0
93.350	PA-15-052	National Center for Advancing Translational Sciences (from Salus Discovery LLC)	UW-Madison	100,412	0
93.350	UL1TR001436 Sub	National Center for Advancing Translational Sciences (from Medical College of Wisconsin)	UW-Milwaukee	2,247	0
93.351	16/17-04583-006	Research Infrastructure Programs (from Texas Biomedical Research Institute)	UW-Madison	123,312	0
93.351	16-17-04583-006	Research Infrastructure Programs (from Texas Biomedical Research Institute)	UW-Madison	127,461	0
93.351	430-28-05A	Research Infrastructure Programs (from Iowa State University)	UW-Madison	39,429	0
93.393	0000918871	Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	79,109	0
93.393	0000918872	Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	43,897	0
93.393	1603R011	Cancer Cause and Prevention Research (from Dartmouth College)	UW-Madison	6,755	0
93.393	1P01CA196539-01	Cancer Cause and Prevention Research (from Rockefeller University)	UW-Madison	320,254	0
93.393	3200001662-18-235	Cancer Cause and Prevention Research (from University of Kentucky)	UW-Madison	5,950	0
93.393	411213 / 411623_GR411139-UW	Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	111,913	0
93.393	411213_GR411139-UW	Cancer Cause and Prevention Research (from Georgetown University)	UW-Madison	39,981	0
93.393	854649	Cancer Cause and Prevention Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	15,234	0
93.393	FCCC 15057-01	Cancer Cause and Prevention Research (from Fox Chase Cancer Center)	UW-Madison	(316)	0
93.394	17-J0021	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	38,959	0
93.394	17-J0036	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	57,357	0
93.394	18-J0011	Cancer Detection and Diagnosis Research (from Morgridge Institute for Research)	UW-Madison	116,756	0
93.394	1R01CA212097-01A	Cancer Detection and Diagnosis Research (from Medical College of Wisconsin)	UW-Milwaukee	15,709	0
93.394	52422-2001475-669304	Cancer Detection and Diagnosis Research (from City of Hope National Medical Center)	UW-Madison	2,728	0
93.394	SP0028253-PROJ0007362	Cancer Detection and Diagnosis Research (from Northwestern University)	UW-Madison	35,183	0
93.394	UNI-211750	Cancer Detection and Diagnosis Research (from Mayo Clinic)	UW-Madison	185,672	0
93.395	8201	Cancer Treatment Research (from Rutgers University)	UW-Madison	24,088	0
93.395	0000843313 - 207806	Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	27,589	0
93.395	0267; PO #697679	Cancer Treatment Research (from Rutgers University)	UW-Madison	100,000	0
93.395	0427	Cancer Treatment Research (from Rutgers University)	UW-Madison	68,796	0
93.395	1R44CA217365-01	Cancer Treatment Research (from Celdara Medical LLC)	UW-Madison	254,741	0
93.395	25111-03-319; Kenney	Cancer Treatment Research (from Wistar Institute)	UW-Madison	120,286	0
93.395	3200000510-16-210	Cancer Treatment Research (from University of Kentucky)	UW-Madison	25,761	0
93.395	51011-2000137-669301	Cancer Treatment Research (from City of Hope National Medical Center)	UW-Madison	16,413	0
93.395	890836	Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	4,208	0
93.395	ACOSOG	Cancer Treatment Research (from Brigham & Women's Hospital)	UW-Madison	18,962	0
93.395	CITN-07, 0000843296	Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	3,039	0
93.395	FP00015221_SUB32	Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	13,072	0
93.395	4 01 FP00015221_SUN99	Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	17,308	0
93.395	01	Cancer Treatment Research (from Children's Hospital of Philadelphia)	UW-Madison	17,308	0
93.395	MSLT-II	Cancer Treatment Research (from John Wayne Cancer Institute)	UW-Madison	3,601	0
93.395	U10CA180820-03-WISC3	Cancer Treatment Research (from ECOG-ACRIN Cancer Research Group)	UW-Madison	10,000	0
93.395		Cancer Treatment Research (from Insert MRI)	UW-Madison	45,906	0
93.395		Cancer Treatment Research (from Medical Engineering Innovations)	UW-Madison	24,073	0
93.395		Cancer Treatment Research (from NRG Oncology Foundation Inc)	UW-Madison	38,570	0
93.396	009705-006	Cancer Biology Research (from University of Cincinnati)	UW-Madison	30,656	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.396	60676.2004688.6693	Cancer Biology Research (from Beckman Research Institute)	UW-Madison	18,938	0
93.396	01				
93.396	CN005141101	Cancer Biology Research (from University of Minnesota)	UW-Madison	98,398	0
93.396	Per CN005141101	Cancer Biology Research (from University of Minnesota)	UW-Madison	(12,045)	0
93.396	UNIV58254	Cancer Biology Research (from Vanderbilt University)	UW-Madison	173,587	0
93.397	25862U of Wisconsin	Cancer Centers Support Grants (from University of Vermont)	UW-Madison	40,123	0
93.397	315411	Cancer Centers Support Grants (from Albert Einstein College of Medicine)	UW-Madison	(10,434)	0
93.398	MSN218381	Cancer Research Manpower (from City of Hope National Medical Center)	UW-Madison	2,847	0
93.424	30-18-8821	NON-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health through National (from Association of University Centers on Disabilities)	UW-Madison	32,901	0
93.433	FP00002280_SA001	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	166,709	0
93.433	PT109629-SC105207	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (from Virginia Commonwealth University)	UW-Madison	64,621	0
93.516	2014-06897-05-00-DT	Public Health Training Centers Program (from University of Illinois-Chicago)	UW-Madison	70,396	0
93.610	GT-32013-02	Health Care Innovation Awards (HCIA) (from Association of American Medical Colleges)	UW-Madison	54,615	0
93.652	90CO1122	Adoption Opportunities (from Spaulding for Children)	UW-Milwaukee	179,546	20,294
93.652	Agmt. dated 12-29-16	Adoption Opportunities (from Spaulding for Children)	UW-Milwaukee	186,932	128,283
93.779		Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (from Telligen)	UW-Madison	5,792	0
93.823	W000822300	Ebola Support: Transmission and Prevention Control, Public Health Preparedness, Vaccine Development (from University of Iowa)	UW-Madison	87,520	0
93.837	114117	Cardiovascular Diseases Research (from Brigham & Women's Hospital)	UW-Madison	428,961	17,350
93.837	60038771	Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	266,532	0
93.837	000503570-024 CHAP	Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	11,884	0
93.837	000503570-024 CHAP	Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	2,777	0
93.837	000511740-002	Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	95,151	0
93.837	000512395-001	Cardiovascular Diseases Research (from University of Alabama-Birmingham)	UW-Madison	279,176	35,169
93.837	101330A-14429	Cardiovascular Diseases Research (from University of Maryland-Baltimore)	UW-Madison	(9,304)	0
93.837	116828	Cardiovascular Diseases Research (from Wake Forest University)	UW-Madison	107,396	0
93.837	17-J0039	Cardiovascular Diseases Research (from Morgridge Institute for Research)	UW-Madison	527,197	0
93.837	1R01HL128240-01A1	Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	8,691	0
93.837	2035837	Cardiovascular Diseases Research (from Duke University)	UW-Madison	52,249	0
93.837	59473-12766-UWISCM	Cardiovascular Diseases Research (from Sanford Burnham Presbyterian Medical Discovery Institute)	UW-Madison	(3,094)	0
93.837	60045563	Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	4,442	0
93.837	60045563 UW	Cardiovascular Diseases Research (from Northwestern University)	UW-Madison	12,228	0
93.837	60061690	Cardiovascular Diseases Research (from Ohio State University)	UW-Madison	139,882	0
93.837	6-312-0214047-51983L	Cardiovascular Diseases Research (from RTI International)	UW-Madison	9,000	0
93.837	7361sc	Cardiovascular Diseases Research (from University of California-San Francisco)	UW-Madison	38,112	0
93.837	7736sc	Cardiovascular Diseases Research (from University of California-San Francisco)	UW-Madison	15,617	0
93.837	903383	Cardiovascular Diseases Research (from Fred Hutchinson Cancer Research Center)	UW-Milwaukee	19,836	0
93.837	9656sc	Cardiovascular Diseases Research (from University of California-San Francisco)	UW-Madison	16,036	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.837	CIRT	Cardiovascular Diseases Research (from Brigham & Women's Hospital)	UW-Madison	8,400	0
93.837	on 07-077736sc	Cardiovascular Diseases Research (from University of California-San Francisco)	UW-Madison	(2,168)	0
93.837	R01HL122662	Cardiovascular Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	25,191	0
93.837	R01HL133407	Cardiovascular Diseases Research (from Cedars-Sinai Medical Center)	UW-Madison	43,345	0
93.837	RG882-G3	Cardiovascular Diseases Research (from Georgia Institute of Technology)	UW-Madison	30,051	0
93.837	Tricuspid 0255-3108-4605	Cardiovascular Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	10,189	0
93.837	UFDSP00011155	Cardiovascular Diseases Research (from University of Florida)	UW-Madison	14,320	0
93.837	UWI HL098115	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	(1)	0
93.837	UWIHL098115	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	40,673	0
93.837	UWIHL098115 BARD	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	10,548	0
93.837	UWIHL098115 STICS-Biome	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	(507)	0
93.837	UWIHL098115-6 STICS	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	14,166	0
93.837	UWIHL098115-7	Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	125,264	0
93.837	VUMC58614	Cardiovascular Diseases Research (from Vanderbilt University Medical Center)	UW-Madison	120,520	0
93.837	W000955317	Cardiovascular Diseases Research (from University of Iowa)	UW-Madison	41,224	0
93.837	WFUHS 116827	Cardiovascular Diseases Research (from Wake Forest University)	UW-Madison	126,337	0
93.837	WSU18001	Cardiovascular Diseases Research (from Wayne State University)	UW-Madison	24,468	0
93.837		Cardiovascular Diseases Research (from Pennsylvania State University)	UW-Madison	3	0
93.838	2034642	Lung Diseases Research (from Duke University)	UW-Madison	586,325	0
93.838	0043989 (126344-3)	Lung Diseases Research (from University of Pittsburgh)	UW-Madison	38,236	0
93.838	11029SUB	Lung Diseases Research (from Seattle Children's Hospital)	UW-Madison	1,964	0
93.838	334173	Lung Diseases Research (from University of Arizona)	UW-Madison	276,987	0
93.838	500563-78050	Lung Diseases Research (from Northeastern University)	UW-Madison	19,815	0
93.838	IN-4679858-WIS	Lung Diseases Research (from Indiana University)	UW-Madison	88,440	0
93.838	NON334173	Lung Diseases Research (from University of Arizona)	UW-Madison	23,379	0
93.838	R01HL116530 Subaward No. 1	Lung Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	(19,156)	0
93.838	S873527	Lung Diseases Research (from Emory University)	UW-Madison	1	0
93.838	UWIHL109086	Lung Diseases Research (from Pennsylvania State University)	UW-Madison	71,216	0
93.838	VUMC60573	Lung Diseases Research (from Vanderbilt University Medical Center)	UW-Madison	11,136	0
93.839	17-13-138/R01HL118557	Blood Diseases and Resources Research (from Louisiana State University)	UW-Madison	12,065	0
93.839	2-5-A6215	Blood Diseases and Resources Research (from University of Colorado-Denver)	UW-Milwaukee	18,508	0
93.839	ITP^2 Study	Blood Diseases and Resources Research (from New England Research Institutes)	UW-Madison	(163)	0
93.839	UWSC9763	Blood Diseases and Resources Research (from University of Washington)	UW-Milwaukee	45,113	0
93.846	086129-16332	Arthritis, Musculoskeletal and Skin Diseases Research (from University of Illinois-Urbana-Champaign)	UW-Madison	15,394	0
93.846	1U19AR069519-01	Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Madison	200,287	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from Medical College of Wisconsin)	UW-Madison	45,527	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research (from University of Illinois-Chicago)	UW-Madison	12,178	0
93.847	0000916785	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	55,631	0
93.847	0048553 (127065-2)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Pittsburgh)	UW-Madison	56,616	0
93.847	113519	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Wake Forest University Health Sciences)	UW-Madison	32,902	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.847	15-D18	Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	186,499	0
93.847	16-B01	Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	(1)	0
93.847	16-J0059	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Morgridge Institute for Research)	UW-Madison	42,115	0
93.847	17-B01	Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	68,245	0
93.847	3003797655	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Michigan)	UW-Madison	144,592	0
93.847	(3003206500) 3004835242	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Michigan)	UW-Madison	63,461	0
93.847	32307-10	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Augusta University)	UW-Madison	52,428	7,291
93.847	5108795	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	36,003	0
93.847	878293	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	15,414	0
93.847	952614 - 952616	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Nationwide Children's Hospital)	UW-Madison	6,772	0
93.847	952614 / 952616	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Nationwide Children's Hospital)	UW-Madison	9,152	0
93.847	7000043-0518 FP054734	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Chicago)	UW-Madison	62,054	0
93.847	GR101410 (CON-80001009)	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Yale University)	UW-Madison	128,956	0
93.847	MSN203472	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Washington University)	UW-Madison	34,799	0
93.847	P006540205	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Minnesota)	UW-Madison	22,737	0
93.847	S-DPP1819-JD09	Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	305,083	0
93.847	WU-15-108	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Washington University-Saint Louis)	UW-Milwaukee	(165)	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from Medical College of Wisconsin)	UW-Milwaukee	17,781	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from City of Hope National Medical Center)	UW-Madison	21,997	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	204,745	0
93.853	0012191A	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Texas Health Science Center)	UW-Madison	25,672	0
93.853	0030451 (123192-124923-126270)	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pittsburgh)	UW-Madison	4,852	0
93.853	010085-124025	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Cincinnati)	UW-Madison	4,340	0
93.853	DEFUSE3 10577sc	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of California-San Francisco)	UW-Madison	21,605	0
93.853	2003044877 - 2002169654	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Johns Hopkins University)	UW-Madison	16,236	0
93.853	569891	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pennsylvania)	UW-Madison	79,646	0
93.853	5U01NS093650-03	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	565,499	0
93.853	Agr Dtd 6-22-15	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Bellbrook Labs LLC)	UW-Madison	1,106	0
93.853	BOA-187276-224063	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Mayo Clinic Jacksonville)	UW-Madison	18,118	0
93.853	CREST-2 T776160	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Emory University)	UW-Madison	9,605	0
93.853	WU-18-253/PO#2935188E	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	14,710	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Circumvent Pharmaceuticals Inc)	UW-Madison	33,062	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	4,936	0
93.855	225488	Allergy and Infectious Diseases Research (from Massachusetts General Hospital)	UW-Madison	47,357	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.855	0000710297	Allergy and Infectious Diseases Research (from Children's Hospital of Boston)	UW-Madison	144,909	0
93.855	0012873A	Allergy and Infectious Diseases Research (from University of Texas Health Science Center)	UW-Madison	30,263	0
93.855	0045107 (125846-1)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	167,367	0
93.855	0045749 (126103-3)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	26,846	0
93.855	0045749 (129417-3)	Allergy and Infectious Diseases Research (from University of Pittsburgh)	UW-Madison	77,861	0
93.855	009245-004	Allergy and Infectious Diseases Research (from University of Cincinnati)	UW-Madison	17,817	0
93.855	0255-1361-4609	Allergy and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	27,654	0
93.855	1(GG010483-01)	Allergy and Infectious Diseases Research (from Columbia University)	UW-Madison	117,508	0
93.855	10084	Allergy and Infectious Diseases Research (from University of Washington)	UW-Madison	10,466	0
93.855	114487-5085250	Allergy and Infectious Diseases Research (from Harvard School of Public Health)	UW-Milwaukee	27,606	0
93.855	131217_G003730	Allergy and Infectious Diseases Research (from Washington State University)	UW-Madison	33,781	0
93.855	1584690	Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	50,321	0
93.855	16-A0-00-007002-01	Allergy and Infectious Diseases Research (from New York University)	UW-Madison	115,563	0
93.855	1897-209-2011694	Allergy and Infectious Diseases Research (from Clemson University)	UW-Madison	26,375	0
93.855	1F99NS105211-01	Allergy and Infectious Diseases Research (from Mount Sinai School of Medicine)	UW-Madison	130,965	0
93.855	341211	Allergy and Infectious Diseases Research (from University of Arizona)	UW-Madison	67,117	0
93.855	41795-03	Allergy and Infectious Diseases Research (from University of Manitoba)	UW-Madison	569,110	0
93.855	430-23-24A	Allergy and Infectious Diseases Research (from Iowa State University)	UW-Madison	61,018	0
93.855	430-23-40A	Allergy and Infectious Diseases Research (from Iowa State University)	UW-Madison	57,382	0
93.855	5-20929	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	11,375	0
93.855	5-20947	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	158,596	0
93.855	5-27088	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	213,166	0
93.855	5-52575	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	24	0
93.855	5-52855	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	2	0
93.855	5-53050	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	553,365	0
93.855	5-53095	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	280,843	0
93.855	5-53305	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	58,537	0
93.855	5-53487	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	185,656	0
93.855	5-53542	Allergy and Infectious Diseases Research (from Scripps Research Institute)	UW-Madison	61,463	0
93.855	60036149 UW	Allergy and Infectious Diseases Research (from Northwestern University)	UW-Madison	12,258	0
93.855	60046514 UWM	Allergy and Infectious Diseases Research (from Northwestern University)	UW-Madison	6,065	0
93.855	661252-667428	Allergy and Infectious Diseases Research (from University of Miami)	UW-Madison	235,916	0
93.855	662397-668653	Allergy and Infectious Diseases Research (from University of Miami)	UW-Madison	225,709	0
93.855	82057591	Allergy and Infectious Diseases Research (from University of California-San Diego)	UW-Madison	52,731	0
93.855	A17-0084-S001-P0606927	Allergy and Infectious Diseases Research (from University of California-Santa Cruz)	UW-Madison	59,253	0
93.855	FP7498	Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	3,295	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.855	FY14ITN013	Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason University)	UW-Madison	42,273	0
93.855	FY15ITN151	Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason University)	UW-Madison	30,802	0
93.855	ITN039ST	Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason University)	UW-Madison	(1,959)	0
93.855	FY16ITN192	Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason University)	UW-Madison		0
93.855	M176458	Allergy and Infectious Diseases Research (from University of Miami)	UW-Madison	178,893	0
93.855	MCW Agmt dated 8-19-16	Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Milwaukee	86,643	0
93.855	N004376201	Allergy and Infectious Diseases Research (from University of Minnesota)	UW-Madison	731	0
93.855	N005277406	Allergy and Infectious Diseases Research (from University of Minnesota)	UW-Madison	4,203	0
93.855	PA-17-302	Allergy and Infectious Diseases Research (from Salus Discovery LLC)	UW-Madison	6,695	0
93.855	RR211-506/S001169	Allergy and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	44,855	0
93.855	RR211-508/4787376	Allergy and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	40,987	0
93.855	RSTFD0000689287	Allergy and Infectious Diseases Research (from Children's Hospital of Boston)	UW-Madison	43,744	0
93.855	T541759	Allergy and Infectious Diseases Research (from Emory University)	UW-Madison	41,707	0
93.855	ULRF 15-0382-03	Allergy and Infectious Diseases Research (from University of Louisville)	UW-Madison	128,404	0
93.855	WSU17111	Allergy and Infectious Diseases Research (from Wayne State University)	UW-Madison	22,481	0
93.855	WU-16-162	Allergy and Infectious Diseases Research (from Washington University)	UW-Madison	9,088	0
93.855	WU-16-316	Allergy and Infectious Diseases Research (from Washington University)	UW-Madison	190,813	0
93.855	WU-16-325	Allergy and Infectious Diseases Research (from Washington University)	UW-Madison	18,176	0
93.855		Allergy and Infectious Diseases Research (from Benaroya Research Institute at Virginia Mason University)	UW-Madison	(43,031)	0
93.855		Allergy and Infectious Diseases Research (from Duke University)	UW-Madison	443	0
93.855		Allergy and Infectious Diseases Research (from Federal University of Minas Gerais)	UW-Madison	28,751	0
93.855		Allergy and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	265,550	0
93.855		Allergy and Infectious Diseases Research (from University of North Carolina-Chapel Hill)	UW-Madison	205,038	0
93.856	088352-16583	Microbiology and Infectious Diseases Research (from University of Illinois-Urbana-Champaign)	UW-Madison	8,127	0
93.856	G-12331-1	Microbiology and Infectious Diseases Research (from Colorado State University)	UW-Madison	48,581	0
93.859	1(GG010226-01)	Biomedical Research and Research Training (from Columbia University)	UW-Milwaukee	45,908	0
93.859	10030277-01	Biomedical Research and Research Training (from University of Utah)	UW-Madison	55,840	0
93.859	10554sc	Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	23,188	0
93.859	115808	Biomedical Research and Research Training (from Wake Forest University Health Sciences)	UW-Madison	99,360	0
93.859	13-007390 A 00	Biomedical Research and Research Training (from University of Massachusetts-Amherst)	UW-Madison	(2,039)	0
93.859	17-J0025	Biomedical Research and Research Training (from Morgridge Institute for Research)	UW-Madison	63,739	0
93.859	18-3526 UWM	Biomedical Research and Research Training (from University of Tennessee-Memphis)	UW-Madison	29,796	0
93.859	2017-23	Biomedical Research and Research Training (from University of Oklahoma)	UW-Madison	24,268	0
93.859	2036690	Biomedical Research and Research Training (from Duke University)	UW-Madison	13,926	0
93.859	205080-206324	Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	192,513	0
93.859	3001123274	Biomedical Research and Research Training (from University of Texas-Anderson Cancer Center)	UW-Madison	15,063	0
93.859	5810311-5500000828	Biomedical Research and Research Training (from Broad Institute)	UW-Madison	(18,984)	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.859	A11908	Biomedical Research and Research Training (from Rensselaer Polytechnic Institute)	UW-Madison	69,482	0
93.859	H005879601	Biomedical Research and Research Training (from University of Minnesota)	UW-Madison	28,411	0
93.859	M1801387	Biomedical Research and Research Training (from Texas Agricultural & Mechanical University)	UW-Madison	27,245	0
93.859	PA-15-269	Biomedical Research and Research Training (from Salus Discovery LLC)	UW-Madison	100,646	0
93.859	PO 40677	Biomedical Research and Research Training (from Texas Biomedical Research Institute)	UW-Madison	91	0
93.859	R152015UWM001	Biomedical Research and Research Training (from Concordia University)	UW-Milwaukee	(3,718)	0
93.859	RR182-442-4708619	Biomedical Research and Research Training (from University of Georgia)	UW-Madison	10,043	0
93.859	RR182-449-S000866	Biomedical Research and Research Training (from University of Georgia)	UW-Madison	31,599	0
93.859	UCHC6-75240776	Biomedical Research and Research Training (from University of Connecticut)	UW-Madison	(20,900)	0
93.859	W000804166	Biomedical Research and Research Training (from University of Iowa)	UW-Madison	68,494	0
93.859		Biomedical Research and Research Training (from Lucigen)	UW-Madison	45,939	0
93.859		Biomedical Research and Research Training (from University of California-Davis)	UW-Madison	286,876	0
93.859		Biomedical Research and Research Training (from University of Connecticut)	UW-Madison	413,722	0
93.865	225999	Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	128,127	0
93.865	0000913275	Child Health and Human Development Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	24,965	0
93.865	104536-G003491	Child Health and Human Development Extramural Research (from Washington State University)	UW-Madison	32,012	0
93.865	15967	Child Health and Human Development Extramural Research (from University of Illinois-Chicago)	UW-Madison	17,231	0
93.865	201224693-04	Child Health and Human Development Extramural Research (from University of California-Davis)	UW-Madison	76,204	0
93.865	2017-3506	Child Health and Human Development Extramural Research (from University of California-Irvine)	UW-Madison	24,748	0
93.865	203-6548	Child Health and Human Development Extramural Research (from Duke University)	UW-Madison	15,491	0
93.865	225999 & 231679	Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	27,595	0
93.865	230910	Child Health and Human Development Extramural Research (from Massachusetts General Hospital)	UW-Madison	105,899	0
93.865	3004193800	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	109,731	0
93.865	60032958 UWS	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	(45,027)	0
93.865	60043282 UWS / 60032958 UWS	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	147,775	0
93.865	61409347-47273	Child Health and Human Development Extramural Research (from Stanford University)	UW-Madison	27,874	0
93.865	74838-1132270-2	Child Health and Human Development Extramural Research (from Research Foundation of the State University of New York)	UW-Madison	49,724	0
93.865	82229-10832	Child Health and Human Development Extramural Research (from Cornell University)	UW-Madison	73,785	0
93.865	878291	Child Health and Human Development Extramural Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	2,085	0
93.865	A005220901	Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	74,126	0
93.865	F7432-03	Child Health and Human Development Extramural Research (from New York University)	UW-Madison	574	0
93.865	FY2016-122	Child Health and Human Development Extramural Research (from University of Kansas)	UW-Madison	10,827	0
93.865	GB10015 148246 - 150441	Child Health and Human Development Extramural Research (from University of Virginia)	UW-Madison	(13,747)	0
93.865	GB10015 154833	Child Health and Human Development Extramural Research (from University of Virginia)	UW-Madison	409,959	0
93.865	N006344801	Child Health and Human Development Extramural Research (from University of Minnesota)	UW-Madison	92,911	0
93.865	UFDSP00010784	Child Health and Human Development Extramural Research (from University of Florida)	UW-Madison	386	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.865	WU-18-34	Child Health and Human Development Extramural Research (from Washington University)	UW-Madison	130,418	0
93.865		Child Health and Human Development Extramural Research (from QUSPIN)	UW-Madison	(5,021)	0
93.866	3003914929	Aging Research (from University of Michigan)	UW-Madison	12,670	0
93.866	0040517 (127344-1)- (125652-1)	Aging Research (from University of Pittsburgh)	UW-Madison	78,563	0
93.866	0047610 (127173-8)	Aging Research (from University of Pittsburgh)	UW-Madison	(2,479)	0
93.866	0047610 (129189-8)	Aging Research (from University of Pittsburgh)	UW-Madison	684,112	0
93.866	0055526 (130063-2)	Aging Research (from University of Pittsburgh)	UW-Madison	11,559	0
93.866	0255-1891-4609	Aging Research (from Mount Sinai School of Medicine)	UW-Madison	50,353	0
93.866	045446-87G5	Aging Research (from University of New Mexico)	UW-Madison	67,056	0
93.866	1100627 - PO#SR00002900	Aging Research (from University of Maryland)	UW-Madison	101,967	0
93.866	1UF1AG051216- 01A1	Aging Research (from Medical College of Wisconsin)	UW-Madison	392,799	0
93.866	2002832640	Aging Research (from Johns Hopkins University)	UW-Madison	45,264	0
93.866	2015-3222	Aging Research (from University of California-Irvine)	UW-Madison	18,573	0
93.866	2017-3399	Aging Research (from University of California-Irvine)	UW-Madison	73,299	0
93.866	3004159774	Aging Research (from University of Michigan)	UW-Madison	69,929	0
93.866	60040682 UW	Aging Research (from Northwestern University)	UW-Madison	15,760	0
93.866	60043592UW	Aging Research (from Northwestern University)	UW-Madison	16,915	0
93.866	72752638 ADC-041- EX EXERT	Aging Research (from University of California-San Diego)	UW-Madison	19,250	0
93.866	75696758	Aging Research (from University of Southern California)	UW-Madison	49,694	0
93.866	762210 - UWSC7742	Aging Research (from University of Washington)	UW-Madison	463	0
93.866	762210 / UWSC7742	Aging Research (from University of Washington)	UW-Madison	73,042	0
93.866	796349980 ADNI 3	Aging Research (from University of Southern California)	UW-Madison	229,381	0
93.866	88594367	Aging Research (from University of Southern California)	UW-Madison	4,100	0
93.866	9R44AG052199- 02A1-UW	Aging Research (from Metria Innovation Inc)	UW-Madison	68,569	0
93.866	9R44AG052199- 02A1-UWM	Aging Research (from Metria Innovation Inc)	UW-Milwaukee	6,135	0
93.866	CTAADNI127	Aging Research (from University of Southern California)	UW-Madison	(86,592)	0
93.866	H004986803	Aging Research (from University of Minnesota)	UW-Madison	98,074	0
93.866	UTA17-000229	Aging Research (from University of Texas at Austin)	UW-Milwaukee	87,939	0
93.866	W000838892	Aging Research (from University of Iowa)	UW-Madison	13,174	0
93.866	WU-17-164	Aging Research (from Washington University)	UW-Madison	97,563	0
93.866		Aging Research (from University of Illinois-Chicago)	UW-Stout	27,974	0
93.866		Aging Research (from Medical College of Wisconsin)	UW-Madison	(12,646)	0
93.867	1001551531	Vision Research (from University of Iowa)	UW-Madison	296,966	0
93.867	127939 G003796	Vision Research (from Washington State University)	UW-Madison	48,514	0
93.867	2003092663	Vision Research (from Johns Hopkins University)	UW-Madison	400,547	0
93.867	30536-01	Vision Research (from Massachusetts Eye & Ear Infirmary)	UW-Madison	101,786	0
93.867	416653-G	Vision Research (from University of Rochester)	UW-Madison	98,651	0
93.867	61637953-131084	Vision Research (from Stanford University)	UW-Madison	29,520	0
93.867	7000000145	Vision Research (from Baylor College of Medicine)	UW-Madison	186,748	0
93.867	AGMT 04/11/18	Vision Research (from Amebagone Inc)	UW-Madison	27,586	0
93.867	AGR DTD 08-12-042- 10-1	Vision Research (from Jaeb Center for Health Research)	UW-Madison	1,065	0
93.867	ATS20	Vision Research (from Jaeb Center for Health Research)	UW-Madison	461	0
93.867	Lumithera Agmt dated 3-21-16	Vision Research (from Lumithera Inc)	UW-Milwaukee	39,840	0
93.867	R44EY026864	Vision Research (from Eyenuk Inc)	UW-Madison	161,267	0
93.867	SP0036228- PROJ0009809	Vision Research (from Northwestern University)	UW-Madison	224,801	6,277
93.867	ZEDS 106171	Vision Research (from New York University)	UW-Madison	3,870	0
93.867		Vision Research (from Pennsylvania State University)	UW-Madison	23,854	0
93.879	W001029726	Medical Library Assistance (from University of Iowa)	UW-Madison	28,993	0
93.912		Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program (from ABC for Health Inc)	UW-Madison	289	0
93.926	AGMT 02/10/15	Healthy Start Initiative (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	37,027	0
93.926	Ag Dtd 2-10-15	Healthy Start Initiative (from Great Lakes Inter-Tribal Council Inc)	UW-Madison	17,922	0
93.951	667752	Demonstration Grants to States with Respect to Alzheimer's Disease (from University of Miami)	UW-Madison	153,427	0
93.969	15-285-004-2	PPHF Geriatric Education Centers (from Marquette University)	UW-Madison	216,365	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
93.989	152495-5078377-0102	International Research and Research Training (from Harvard University)	UW-Madison	646,388	0
93.989	1D43TW010143-03	International Research and Research Training (from Addis Ababa University)	UW-Madison	20,106	0
93.989	71215958	International Research and Research Training (from University of Southern California)	UW-Madison	1,893	0
93.989	95609518	International Research and Research Training (from University of Southern California)	UW-Madison	39,652	0
N/A	93.00001031	Improving Antibiotic Use through Implementation & Evaluation of Core Elements of Antibiotic Stewardship in Nursing Homes or Long-Term Acute Hospitals (from Brown University)	UW-Madison	31,971	0
N/A	93.0502 CALGB 100103	BMTCTN0502 CTA Rider (from National Marrow Donor Program)	UW-Madison	1	0
N/A	93.10039141-03	Assessment of Patient-Stratified Transmission Risks & Development of Innovative Barrier Precaution Strategies (from University of Utah)	UW-Madison	92,766	0
N/A	93.112093010	Ecology Of Influenza Viruses In Colombia (from Saint Jude Children's Research Hospital)	UW-Madison	439,938	187,131
N/A	93.14-312-0214780-65086L	Postadoption and Guardianship (from Research Triangle Institute)	UW-Milwaukee	24,695	0
N/A	93.2017-01	COSMOS Eye Study (from Brigham & Women's Hospital)	UW-Madison	6,108	0
N/A	93.47912	Comparative Surveillance of Generic Drugs by Machine Learning (from Marshfield Clinic Research Foundation)	UW-Madison	82,189	0
N/A	93.511-RDSafe	Clinical Trial Agreement (from National Marrow Donor Program)	UW-Madison	624	0
N/A	93.52081L	Substance Abuse Treatment to HIV Care (from RTI International)	UW-Madison	96,407	0
N/A	93.82721111	ABCD-USA Consortium: Coordinating Center (from University of California-San Diego)	UW-Milwaukee	126,241	0
N/A	93.ACOSOG	Surgeons Oncology Group Case Study Services (from Brigham & Women's Hospital)	UW-Madison	935	0
N/A	93.ACRIN 6697	Randomized Phase II Trial of Individualized Adaptive Radiotherapy (from American College of Radiology)	UW-Madison	6,564	0
N/A	93.AGMT 02/24/12	Rapid Response Vaccines for Botulinum Neurotoxins (from Iterative Therapeutics)	UW-Madison	2	0
N/A	93.AGMT 03/01/14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	33,179	0
N/A	93.AGMT 04-22-14	Diabetic Retinopathy Clinical Research Network (from Jaeb Center for Health Research)	UW-Madison	2,374	0
N/A	93.AGMT 11-17-14	Clinical Trials (from ECOG-ACRIN Cancer Research Group)	UW-Madison	80,518	0
N/A	93.AGMT 12/15/15	Protocol W Intravitreal Anti-VEGF Treatment for Prevention of Vision Threatening Diabetic Retinopathy in Eyes at High Risk (from Jaeb Center for Health Research)	UW-Madison	4,701	0
N/A	93.AREDS2 012	Clinical Trials (from Emmes Corporation)	UW-Madison	4,554	0
N/A	93.BEST-CLI	Clinical Trial Agreement (from New England Research Institutes)	UW-Madison	25,385	0
N/A	93.BMT CTN 0702LT	Continued, Long-Term Followup and Lenalidomide Maintenance Therapy (from National Marrow Donor Program)	UW-Madison	16,817	0
N/A	93.BMT CTN 1301	Clinical Study Protocol Rider (from National Marrow Donor Program)	UW-Madison	186	0
N/A	93.BMT CTN 1401	Phase II Multicenter Trial of Single Autologous Hematopoietic Cell Transplant (from National Marrow Donor Program)	UW-Madison	101,827	0
N/A	93.FP00015898_SU B208_01	Cancer Trials Support Unit (from Children's Hospital of Philadelphia)	UW-Madison	846	0
N/A	93.FY17ITN013	Clinical Trial for Anti-TSLP (from Benaroya Research Institute at Virginia Mason University)	UW-Madison	17,941	0
N/A	93.G-0253 DMHSAS-14	Juvenile Justice AODA Program (from Kenosha County)	UW-Madison	12,204	0
N/A	93.G-0253 DMHSAS-14	Juvenile Justice AODA Program (from Portage County)	UW-Madison	5,012	0
N/A	93.HHSN272201400 008C	NIAID Centers of Excellence for Influenza Research & Surveillance (from Mount Sinai School of Medicine)	UW-Madison	765,197	0
N/A	93.HHSN272201400 008C	NIAID Centers of Excellence for Influenza Research and Surveillance (from Mount Sinai School of Medicine)	UW-Madison	508,581	0
N/A	93.IDEAS Study	Imaging Dementia - Evidence for Amyloid Scanning (from American College of Radiology)	UW-Madison	7,413	0
N/A	93.MSN186787	Advanced Vaccination & Immunity Management Strategies to Protect from Influenza Virus Infection (from University of Cambridge)	UW-Madison	456,940	0
N/A	93.OSP2016192-WA00433278	Optimization of Recombinant HIV Env Protein Vaccine Production Platform (from University of Massachusetts)	UW-Madison	1,645	0
N/A	93.POINT	Clinical Trials (from Emmes Corporation)	UW-Madison	2,188	0
N/A	93.Protocol T Extension	A Comparative Effectiveness Study of Intravitreal Aflibercept, Bevacizumab and Ranibizumab for Diabetic Macular Edema (from Jaeb Center for Health Research)	UW-Madison	3,337	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER</i>					
N/A	93.RR211-532/S001388	Production & Distribution of Filarial Research Reagents (from University of Georgia)	UW-Oshkosh	179,292	0
N/A	93.RR211-532/S001637	Production & Distribution of Filarial Research Reagents (from University of Georgia)	UW-Oshkosh	35,179	0
N/A	93.SB26568-A	Demonstration of the Ability of Distributed Fiber Optic Sensing Technologies to Enhance Mine Safety (from Montana Tech of the University of Montana)	UW-Madison	24,300	0
N/A	93.STRATA2016	Stratagraft Skin Tissue as an Alternative to Autografts in Promoting Autologous Skin Tissue Regeneration (from Stratatech)	UW-Madison	49,733	0
N/A	93.X17188	Research Agreement (from Leidos Biomedical Research)	UW-Madison	1,763	0
N/A	93.X17188M	Biomedical Research Agreement (from Leidos Biomedical Research)	UW-Madison	72,768	0
Subtotal R&D Subgrants				31,979,859	599,949
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				304,140,567	37,941,221
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.013		Volunteers in Service to America	UW-Parkside	16,200	0
94.026		National Service and Civic Engagement Research Competition	UW-Madison	29,780	0
TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				45,980	0
<b>SOCIAL SECURITY ADMINISTRATION:</b>					
R&D Subgrants:					
96.007	5002106-04	Social Security-Research and Demonstration (from Boston College)	UW-Madison	8,657	0
TOTAL R&D FROM SOCIAL SECURITY ADMINISTRATION				8,657	0
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
97.077		Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	UW-Madison	376,396	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				376,396	0
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
R&D Subgrants:					
98.001	20197 (RC102194)	USAID Foreign Assistance for Programs Overseas (from Michigan State University)	UW-Madison	3,086	3,000
N/A	98.09-002945-101	Grafted Vegetables for Sustainable Agriculture (from University of California-Davis)	UW-Madison	66,079	8,000
N/A	98.AGMT 04-06-17	Developing the Theory and Models for Knowledge Systems for Decision Making and Iterative Evaluation in Sustainable Maize Agri-Food Systems (from International Maize & Wheat Improvement Center)	UW-Madison	5,391	0
TOTAL R&D FROM U.S. DEPARTMENT OF INTERNATIONAL DEVELOPMENT				74,556	11,000
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>				<b>\$585,054,220</b>	<b>\$74,423,396</b>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
<b>DEPARTMENT OF EDUCATION:</b>					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,764,908	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	513,040	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	569,972	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	478,024	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	387,709	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	580,819	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	532,850	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	404,310	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	397,200	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	878,726	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	179,703	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	565,710	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	776,400	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	3,391,156	0
Total Federal Program 84.007				11,420,527	0
84.033		Federal Work-Study Program	UW-Milwaukee	773,017	0
84.033		Federal Work-Study Program	UW-Stout	710,793	0
84.033		Federal Work-Study Program	UW Colleges	295,567	0
84.033		Federal Work-Study Program	UW-Green Bay	265,450	0
84.033		Federal Work-Study Program	UW-La Crosse	422,060	0
84.033		Federal Work-Study Program	UW-Oshkosh	397,814	0
84.033		Federal Work-Study Program	UW-Parkside	106,726	0
84.033		Federal Work-Study Program	UW-Platteville	449,461	0
84.033		Federal Work-Study Program	UW-River Falls	371,814	0
84.033		Federal Work-Study Program	UW-Stevens Point	837,750	0
84.033		Federal Work-Study Program	UW-Superior	218,557	0
84.033		Federal Work-Study Program	UW-Superior	18,117	0
84.033		Federal Work-Study Program	UW-Whitewater	379,040	0
84.033		Federal Work-Study Program	UW-Eau Claire	890,666	0
84.033		Federal Work-Study Program	UW-Madison	3,478,706	0
Total Federal Program 84.033				9,615,538	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Milwaukee	19,079,521	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stout	13,009,168	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Green Bay	4,731,610	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-La Crosse	5,651,884	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Oshkosh	5,739,370	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Parkside	2,272,376	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Platteville	7,613,123	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-River Falls	6,088,886	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Stevens Point	17,186,667	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Superior	1,524,804	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Whitewater	10,188,176	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Eau Claire	14,769,593	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions	UW-Madison	59,943,173	0
Total Federal Program 84.038				167,798,351	0
84.063		Federal Pell Grant Program	UW-Milwaukee	32,211,282	0
84.063		Federal Pell Grant Program	UW-Stout	9,088,149	0
84.063		Federal Pell Grant Program	UW Colleges	11,944,587	0
84.063		Federal Pell Grant Program	UW-Green Bay	7,792,036	0
84.063		Federal Pell Grant Program	UW-La Crosse	8,354,284	0
84.063		Federal Pell Grant Program	UW-Oshkosh	11,663,874	0
84.063		Federal Pell Grant Program	UW-Parkside	8,026,111	0
84.063		Federal Pell Grant Program	UW-Platteville	7,599,491	0
84.063		Federal Pell Grant Program	UW-River Falls	6,708,471	0
84.063		Federal Pell Grant Program	UW-Stevens Point	11,434,843	0
84.063		Federal Pell Grant Program	UW-Superior	3,836,420	0
84.063		Federal Pell Grant Program	UW-Whitewater	13,309,212	0
84.063		Federal Pell Grant Program	UW-Eau Claire	9,975,853	0
84.063		Federal Pell Grant Program	UW-Madison	19,751,829	0
Total Federal Program 84.063				161,696,442	0
84.268		Federal Direct Student Loans	UW-Milwaukee	125,328,212	0
84.268		Federal Direct Student Loans	UW-Stout	37,962,237	0
84.268		Federal Direct Student Loans	UW Colleges	13,768,782	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR UW INSTITUTION	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER</i>					
84.268		Federal Direct Student Loans	UW-Green Bay	24,142,613	0
84.268		Federal Direct Student Loans	UW-La Crosse	44,002,494	0
84.268		Federal Direct Student Loans	UW-Oshkosh	46,484,669	0
84.268		Federal Direct Student Loans	UW-Parkside	16,999,664	0
84.268		Federal Direct Student Loans	UW-Platteville	30,583,754	0
84.268		Federal Direct Student Loans	UW-River Falls	24,831,452	0
84.268		Federal Direct Student Loans	UW-Stevens Point	33,339,129	0
84.268		Federal Direct Student Loans	UW-Superior	12,575,206	0
84.268		Federal Direct Student Loans	UW-Whitewater	55,481,149	0
84.268		Federal Direct Student Loans	UW-Eau Claire	37,336,148	0
84.268		Federal Direct Student Loans	UW-Madison	159,404,582	0
Total Federal Program 84.268				662,240,091	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Milwaukee	92,267	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Stout	3,724	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Green Bay	3,736	0
84.379		Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UW-Madison	25,613	0
Total Federal Program 84.379				125,340	0
N/A	84.SFA	Administrative Cost Allowance	UW-Milwaukee	286,804	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stout	129,829	0
N/A	84.SFA	Administrative Cost Allowance	UW Colleges	72,351	0
N/A	84.SFA	Administrative Cost Allowance	UW-Green Bay	39,729	0
N/A	84.SFA	Administrative Cost Allowance	UW-Oshkosh	70,320	0
N/A	84.SFA	Administrative Cost Allowance	UW-Parkside	35,831	0
N/A	84.SFA	Administrative Cost Allowance	UW-Platteville	86,378	0
N/A	84.SFA	Administrative Cost Allowance	UW-River Falls	84,987	0
N/A	84.SFA	Administrative Cost Allowance	UW-Stevens Point	332,171	0
N/A	84.SFA	Administrative Cost Allowance	UW-Superior	18,842	0
N/A	84.SFA	Administrative Cost Allowance	UW-Whitewater	116,328	0
N/A	84.SFA	Administrative Cost Allowance	UW-Eau Claire	227,969	0
N/A	84.SFA	Administrative Cost Allowance	UW-Superior	3,327	0
Total Administrative Cost Allowance				1,504,866	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				1,014,401,155	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.264		Nurse Faculty Loan Program (NFLP)	UW-Milwaukee	1,905,799	0
93.264		Nurse Faculty Loan Program (NFLP)	UW-Madison	425,281	0
Total Federal Program 93.264				2,331,080	0
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	UW-Madison	6,341,695	0
93.364		Nursing Student Loans	UW-Milwaukee	2,410,104	0
93.364		Nursing Student Loans	UW-Oshkosh	2,921,651	0
93.364		Nursing Student Loans	UW-Madison	1,398,641	0
Total Federal Program 93.364				6,730,396	0
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				15,403,171	0
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				<b>\$1,029,804,326</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$11,855,013,263</b>	<b>\$1,638,186,898</b>

---

# Notes to the State of Wisconsin

## Schedule of Expenditures of Federal Awards

---

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures funded by the federal government for the fiscal year ended June 30, 2018. For purposes of the schedule, federal programs have been classified as follows: 1) Individual Programs and Other Clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the Research and Development (R&D) Cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the Student Financial Assistance (SFA) Cluster.

Direct federal awards and subgrants are presented for each federal agency by the Catalog of Federal Domestic Assistance (CFDA) number when available in the grant agreements or determinable based on a grant's source and purpose. For grants that did not clearly state a CFDA number, the schedule includes the grant, or a total for several grants, with a CFDA number of N/A for not available. An "other identifying number," when available, is required to be shown if the CFDA number is not available.

Because the schedule presents only a selected portion of the activities of the State, it is not intended to and does not present the financial position or results of operations of the State.

**B. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the accounting and inventory records of Wisconsin state agencies, including the University of Wisconsin (UW) System, and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the payments relate, regardless of when paid. The State's centralized accounting records remain open for a period of time after June 30 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin statutes.

A timing variance may exist between the recording of federal grant expenditures in the accounting records and the reporting of the expenditures to the federal government or other subgrantor organizations.

*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the Schedule of Expenditures of Federal Awards to include the amount provided to subrecipients under each federal program. The amount provided to subrecipients under each federal program was determined by the state agencies, including UW System.

To eliminate double-counting of "subgrants" between state agencies, the schedule includes expenditures reported by the state agency that received the funds directly from the federal government and does not include expenditures recorded by the "subrecipient agency." However, for subgrants between UW institutions, the schedule includes expenditures reported by UW institutions that received the subgranted funds and does not include expenditures reported by the subgranting UW institutions.

**C. Use of De Minimis Cost Rate**

No state agency has elected to use the 10 percent de minimis cost rate for indirect costs.

**D. State Agencies Included**

The following state agencies were included in the scope of the federal compliance portion of the audit. State agencies that administered a major federal program audited during the FY 2017-18 single audit are indicated in **bold**.



1. Board for People with Developmental Disabilities (BPDD)
2. Child Abuse and Neglect Prevention Board (CANPB)
3. Department of Administration (DOA)
4. Department of Agriculture, Trade and Consumer Protection (DATCP)
- 5. Department of Children and Families (DCF)**
6. Department of Corrections (DOC)
- 7. Department of Health Services (DHS)**
8. Department of Justice (DOJ)
9. Department of Military Affairs (DMA)
- 10. Department of Natural Resources (DNR)**
- 11. Department of Public Instruction (DPI)**
12. Department of Safety and Professional Services (DSPS)
13. Department of Tourism (Tourism)
14. Department of Transportation (DOT)
15. Department of Veterans Affairs (DVA)
- 16. Department of Workforce Development (DWD)**
17. Elections Commission (Elections)
18. Office of the Commissioner of Insurance (OCI)
19. Public Service Commission (PSC)
20. State Public Defender Board (SPDB)
- 21. University of Wisconsin System**
22. Wisconsin Historical Society (WHS)
- 23. Wisconsin Technical College System (WTCS)**

The Wisconsin Humanities Council is a nonprofit organization associated with UW System. Through a contract with the Wisconsin Humanities Council, UW-Extension is responsible for fiscal and personnel administration of the Council. At the request of the Wisconsin Humanities Council, the Council was included as a unit within UW System.

Federal awards administered by the Wisconsin Housing and Economic Development Authority, the Wisconsin Economic Development Corporation, the University of Wisconsin Hospitals and Clinics Authority, and the Wisconsin Court System were not included in the scope of this audit. These entities indicated that single audits are performed by other auditors, if required.

## **2. FEDERAL SANCTIONS AND DISALLOWANCES**

There are actual or potential federal sanctions and disallowances for the Title IV-B and IV-E programs, the Medical Assistance (MA) Program (CFDA #93.778), and the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG) (CFDA #14.228).

**A. Penalty for Titles IV-B and IV-E**

In April 2010, the U.S. Department of Health and Human Services' Administration for Children and Families (ACF) conducted a Child and Family Service Review (CFSR) of, among other things, the State's child welfare program. ACF found that DCF was not meeting federal requirements in several areas. In response to the CFSR findings, DCF developed, and ACF approved, a Program Improvement Plan (PIP) with measurement data goals. DCF had until March 31, 2014, to achieve all measurement data goals. In August 2015, ACF informed DCF of a \$1,869,784 penalty for failure to meet all of the measurement data goals required by the approved PIP. In September 2015, DCF repaid to the federal government \$1,505,057 of Title IV-B funds and \$364,727 of Title IV-E funds. However, based on subsequent examination of the penalty assessment documentation, DCF believes that the penalty should have been \$1,757,925, which includes \$1,399,441 of Title IV-B funds and \$358,484 of Title IV-E funds. DCF reclaimed the \$6,243 of Title IV-E funds on the March 2016 claim. DCF is still awaiting the \$105,616 refund of Title IV-B funds from ACF.

**B. Sanction for the Health Check/Other Services—MA Program**

In September 2013, DHS received the final report from the U.S. Department of Health and Human Services' Office of Inspector General (OIG) recommending a disallowance related to Health Check/Other Services, a program for which DHS claims Medicaid reimbursement for treatment costs for prior-authorized eligible children in Wisconsin residential care centers. The report indicated that DHS used a cost allocation methodology that did not comply with federal requirements. The OIG recommended that DHS return \$22,868,628 to the federal government for the time period from October 1, 2004, through September 30, 2006. DHS did not agree with the recommendation and sent a response to the Centers for Medicare and Medicaid Services (CMS) dated October 9, 2013. DHS continues to have discussions with CMS on this issue. DHS provided additional information to CMS on September 26, 2014.

**C. Reporting and Refunding the Federal Share of Medicaid-Related Settlements and a Judgment**

On August 14, 2018, DHS received a draft report from the U.S. Department of Health and Human Services' OIG recommending a disallowance related to the Medicaid Program. The OIG review covered the period October 2008 through September 2016. The OIG concluded that DHS did not report and refund the full federal share of Medicaid related settlements and judgments in the amount of \$27.6 million. DHS agrees in part and disagrees in part with the proposed findings and proposed recommendations. DHS does not concur with the amount recommended to be refunded and asserts that the amount to be refunded is \$6.1 million. DHS sent a formal response to U.S. Department of Health and Human Services' OIG on September 14, 2018.

**D. Disallowances for Community Development Block Grant/State’s Program and Non-Entitlement Grants in Hawaii**

The U.S. Department of Housing and Urban Development (HUD) provided funding to the State through the CDBG Cluster. Through state FY 2010-11, the former Department of Commerce was the state agency responsible for subgranting HUD funds to units of local government. In FY 2011-12, DOA assumed responsibility for administering CDBG funds thereafter. In FY 2015-16, HUD issued a finding of noncompliance related to the State’s closeout system and directed the State to undertake a review of old, open activities. DOA took corrective action to close out activities as possible, reporting the status of its efforts to HUD on a periodic basis. In late FY 2017-18, HUD performed an on-site review of those activities and, in FY 2018-19, advised that it would require DOA to reimburse the State’s local account with nonfederal funds in the amount of \$7.4 million, as well as to continue to collect \$2.2 million that is being repaid by the units of local government. DOA disputed the inclusion of administration activity amounts and a collected amount in the amount to be paid to the State’s local account and acknowledged that the units of local government failed to provide documentation supporting compliance with national objectives for \$7.2 million of activities that largely date back more than a decade. HUD subsequently affirmed the inclusion of administration activity amounts in the amount to be repaid and agreed to reduce the repayment amount by amounts that have been collected. As a result, DOA anticipates providing HUD with a voluntary grant reduction request for \$7.3 million over a two-year period.

**3. FOOD COMMODITIES**

Food commodities distributed during the fiscal year are reported as expenditures in the Schedule of Expenditures of Federal Awards under the various federal programs that distributed the commodities. The value of food commodities distributed during the fiscal year and the amount of food commodities on hand as of June 30, 2018, are shown in the following table for each program distributing food commodities.

**Food Commodity Assistance**

CFDA Number	Federal Program	Distributed	Inventory Balance June 30, 2018
10.555	National School Lunch Program	\$29,449,490	\$323
10.559	Summer Food Service Program for Children	123,402	0
10.569	Emergency Food Assistance Program (Food Commodities)	6,927,816	19
<b>Total</b>		<b>\$36,500,708</b>	<b>\$342</b>

**4. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) REBATES**

During FY 2017-18, DHS received \$23,207,097 in cash rebates from infant formula manufacturers from the sale of formula to WIC participants (CFDA #10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR s. 246.16 (m) 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 DHS to extend program benefits to 33,143 more people than could have been served during FY 2017-18 in the absence of the rebate contracts.

**5. IMMUNIZATION COOPERATIVE AGREEMENTS**

The value of vaccines distributed on behalf of the Wisconsin Immunization Program during FY 2017-18 was \$48,018,648. This amount is included as expenditures in the Immunization Cooperative Agreements (CFDA #93.268) program in the Schedule of Expenditures of Federal Awards.

**6. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII**

The Community Development Block Grants/State's Program and Non-Entitlements Grants in Hawaii (CFDA #14.228) program provides funds to local units of government to complete infrastructure and facility projects or to grant or loan funds to businesses to assist with job creation and retention, or to homeowners or landlords to assist with housing rehabilitation and homebuyer assistance. Loan repayments received by units of local government in excess of certain limits must be returned to the State. Included in the Schedule of Expenditures of Federal Awards as expenditures of the program is a total of \$1,578,286 that was supported by funds returned to the State.

**7. UNEMPLOYMENT INSURANCE**

FY 2017-18 expenditures in the Schedule of Expenditures of Federal Awards for Unemployment Insurance (CFDA #17.225) include \$407,414,696 in benefits funded by the Wisconsin Unemployment Reserve Fund; \$706,066 in federally funded benefits; and \$67,035,094 in federally funded administrative costs.

**8. HIGHWAY PLANNING AND CONSTRUCTION**

Expenditures in the Schedule of Expenditures of Federal Awards for Highway Planning and Construction (CFDA #20.205) include \$46.9 million in project charges that have been incurred in excess of the federally approved

project budget amount. DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

**9. LOAN FUNDS FROM THE FEDERAL HIGHWAY ADMINISTRATION**

DOT received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction (CFDA #20.205) to establish a revolving loan fund to assist local government transit and highway projects. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2018, totaled \$1,808,737 and are included in the federal expenditures reported in the Schedule of Expenditures of Federal Awards.

**10. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY**

DOA is responsible for administration of the Donation of Federal Surplus Personal Property (CFDA #39.003) program. DOA receives and distributes the federal surplus property. Reported federal expenditures of \$484,511 in the Schedule of Expenditures of Federal Awards for this program represents the fair value of property distributed by DOA during FY 2017-18. During FY 2017-18, property with a fair value of \$484,511 was received by DOA and, as of June 30, 2018, property with a fair value of \$0 was on hand. The fair value of the property is calculated at 22.47 percent of the property's original acquisition cost based on guidance provided by the U.S. General Services Administration.

**11. CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS**

The Environmental Improvement Fund is an enterprise fund of the State of Wisconsin and is jointly administered by DNR and DOA. Included in the Environmental Improvement Fund is the Clean Water Fund Program, funded primarily by the federal government under the Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458) program, and the Safe Drinking Water Loan Program, funded primarily by the federal government under the Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468).

Federal reporting requirements for the Clean Water Fund Program and the Safe Drinking Water Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as

information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. DNR and DOA provided this information to the U.S. Environmental Protection Agency in the following documents and formats:

- the Environmental Improvement Fund's audited financial statements, prepared by DOA in accordance with accounting principles generally accepted in the United States, including supplementary information specific to the Clean Water Fund Program;
- the Clean Water Fund Program and Safe Drinking Water Loan Program intended use plans, prepared by DNR;
- the Clean Water Fund Program and Safe Drinking Water Loan Program annual reports, prepared by DNR;
- Annual National Information Management System online submittals by DNR for the Clean Water Fund Program and Safe Drinking Water Loan Program;
- monthly Federal Funding Accountability and Transparency Act (FFATA) reporting by DNR; and
- quarterly data entry into the Clean Water Benefits Reporting Database and the Drinking Water Project Benefits Reporting Database by DNR.

Copies of these documents are available from:

Wisconsin Department of Natural Resources  
Bureau of Community Financial Assistance  
P.O. Box 7921  
Madison, Wisconsin 53707

## 12. STATE ENERGY PROGRAM REVOLVING LOAN FUND

The portion of the State Energy Program (CFDA #81.041) funded by the American Recovery and Reinvestment Act (ARRA) established a revolving loan fund to provide loans to business organizations. Because the federal government is at risk for these loans until they are repaid, Uniform Guidance requires the value of federal awards expended to include these outstanding loan balances. The following table shows the loan activity and balances related to FY 2017-18.

**State Energy Program Revolving Loan Fund**

CFDA Number	Federal Program	Loan Balance June 30, 2017	Loans Disbursed	Loan Repayments	Loan Write Offs Recovered	Loan Balance June 30, 2018
81.041	State Energy Program Revolving Loan Fund	\$14,896,913	\$0	\$2,997,695	\$0	\$11,899,218

**13. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS**

State agencies may receive fees for services or reimbursement under fixed-price contracts with the federal government or other subgrantor organizations. Actual costs to provide the services are not required to be reported to the federal government or other subgrantor organizations. The schedule includes actual amounts charged to the fixed-price contracts. These amounts may be more than, equal to, or less than the contract funds received from the federal grantor agency or other subgrantor organizations.

**14. STUDENT LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN SYSTEM**

*Federal Perkins Loan Program—Federal Capital Contributions (CFDA #84.038)*  
The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2018, as well as immaterial amounts of administrative costs incurred during the fiscal year.

*Nurse Faculty Loan Program (NFLP) (CFDA #93.264)*  
The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2018.

*Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA #93.342)*  
The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2018, as well as immaterial amounts of administrative costs incurred during the fiscal year.

*Nursing Student Loans (CFDA #93.364)*  
The amount in the Schedule of Expenditures of Federal Awards includes the outstanding balance of loans receivable as of June 30, 2018, as well as immaterial amounts of administrative costs incurred during the fiscal year.

**15. OTHER STUDENT LOAN PROGRAMS**

UW System participates in Federal Direct Student Loans (CFDA #84.268), a program that makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans available to graduate or professional students or to parents of dependent students. Federal Direct Student Loans are reported in the Student Financial Assistance Cluster. Loan funds are provided by the U.S. Department of Education, and UW institutions are responsible for disbursing the loans. The Federal Direct Student Loans amounts disbursed to students during FY 2017-18 are reported in the Schedule of Expenditures of Federal Awards. However, the total outstanding loan balance for the Federal Direct Student Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection. Therefore, the outstanding loan balance is not included in the Schedule of Expenditures of Federal Awards.

**16. STUDENT FINANCIAL ASSISTANCE CLUSTER  
ADMINISTRATIVE COST ALLOWANCE**

Included in the Schedule of Expenditures of Federal Awards are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (CFDA #84.007), the Federal Work-Study Program (CFDA #84.033), the Federal Perkins Loan Program—Federal Capital Contributions (CFDA #84.038), and the Federal Pell Grant Program (CFDA #84.063). The actual administrative cost allowance amount earned during the award year is not always determined by each UW institution for each program. These amounts are reported as either “Administrative Cost Allowance” or included with the individual program in the Schedule of Expenditures of Federal Awards.

**17. PROGRAM INCOME**

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to the grants. Certain program income accounts were identified by the state agencies, including UW System, and excluded from the Schedule of Expenditures of Federal Awards. However, the Schedule of Expenditures of Federal Awards includes an unknown amount of expenditures funded by program income sources and not funded directly by federal grants.

■ ■ ■ ■



---

## **Corrective Action Plans**

---

Scott Walker  
Governor



DIVISION OF ENTERPRISE SERVICES

1 WEST WILSON STREET  
PO BOX 7850  
MADISON WI 53707-7850

Linda Seemeyer  
Secretary

State of Wisconsin  
Department of Health Services

Telephone: 608-266-8445  
Fax: 608-267-6749  
TTY: 711 or 800-947-3529

DATE: November 30, 2018  
TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau  
FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services, Division of Enterprise Services  
Department of Health Services  
SUBJECT: Corrective Action Plan to Interim Audit Memos:  
Financial Reporting at the Department of Health Services

Department of Health Services (DHS) staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Financial Reporting at the Department of Health Services. This is DHS' response.

**Finding 2018-001: Financial Reporting at the Department of Health Services**

**Planned Corrective Action:**

The Wisconsin Department of Health Services agrees with the audit finding and recommendation and has submitted the correcting entry to the Department of Administration. DHS Bureau of Fiscal Services will ensure closeout activities include detailed discussions of updates or changes that impact financial statement compilation.

*Anticipated Completion Date:* October 2019

**Person responsible for corrective action:**

Rebecca Mogensen, Managerial Accounting Section Chief  
Division of Enterprise Services, Bureau of Fiscal Services  
RebeccaJ.Mogensen@dhs.wisconsin.gov

\*\*\*\*



## State of Wisconsin / OFFICE OF THE COMMISSIONER OF INSURANCE

Scott Walker, Governor  
Theodore K. Nickel, Commissioner

Wisconsin.gov

### Local Government Property Insurance Fund

125 South Webster Street • P.O. Box 7873  
Madison, Wisconsin 53707-7873  
Phone: (608) 264-8118 • Fax: (608) 264-6220  
E-Mail: Brynn.Bruijnhanzen@wisconsin.gov  
Web Address: oci.wi.gov

### Corrective Action Plan

**Finding 2018-002:** Financial Reporting Process for the Injured Patients and Families Compensation Fund

#### Planned Corrective Action:

IPFCF has identified three avenues through which the Fund can improve its review process:

- Independent Internal Review by qualified OCI staff
- External Review by a vendor
- Combination of Independent Internal Review and External Review

OCI has identified four individuals within the Funds and Program Management area who are qualified to review financial statements and supplementary information. These individuals are not involved in any aspect of the financial management of the Fund, thus have no access to the Fund's information unless it is provided, assuring an independent review.

OCI has also identified an outside accounting firm who specializes in insurance accounting, and is familiar with the CAFR. Their services would have to be secured through the Sole Source Waiver process with DOA.

Currently IPFCF is recruiting for its open Accountant position. We hope to complete this process by February of 2019. Once this process is completed, we will determine which of the three options best compliments the skill set of the Accountant, and is feasible with current internal workloads.

Fund management anticipates that external assistance will be needed at some level and will pro-actively start the Sole Source Waiver process with DOA. The procurement process is not completely within the Fund's control, however we anticipate the Waiver to be approved by May 2019.

**Anticipated Completion Date:** July 1<sup>st</sup>, 2019

Person responsible for corrective action:  
Brynn Bruijn-Hansen, IPFCF Manager  
Office of the Commissioner of Insurance, Injured Patients and Families Compensation Fund  
Brynn.bruijnhanzen@wisconsin.gov



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor  
Ellen Nowak, Secretary  
David Cagigal, Division Administrator

Corrective Action Plan

**Finding 2018-003:** Department of Administration Division of Enterprise Technology Security Concerns

LAB Recommendation	DOA Planned Corrective Action	Anticipated Corrective Action Date
<p>1. We recommend the Department of Administration, Division of Enterprise Technology (DET) complete written procedures for all areas</p>	<p>The Department will continue to execute its plan as follows:</p> <ul style="list-style-type: none"> <li>• Town hall sessions were held in the spring with DET staff to reinforce the need to align procedures with policies and standards. Critical build procedures have been identified and prioritized for revisions.                             <ul style="list-style-type: none"> <li>• Server Builds: complete</li> <li>• Staff Onboarding: complete with new Cherwell form</li> <li>• Network Builds: revisions are planned next</li> </ul> </li> </ul> <p>As new services are developed, it is required to document the appropriate procedures to align with Executive Branch IT Security policies and standards.</p> <p>Annual reviews of all procedures will take place to ensure compliance with any updates to the Executive Branch IT Security policies and standards.</p>	<p>Started 3/1/2018 with anticipated completion 02/28/2019</p>
<p>2. We recommend DET review all settings and practices to ensure they align with policies, standards, and procedures</p>	<ul style="list-style-type: none"> <li>• Document the process for the continuous review of current settings/practices to ensure alignment with Executive Branch IT Security policies, standards and procedures.</li> </ul>	<p>Begin on or before 2/28/2019 with anticipated completion 6/30/2019</p>

LAB Recommendation	DOA Planned Corrective Action	Anticipated Corrective Action Date
	<ul style="list-style-type: none"> <li>• Conduct initial review of current settings/practices to align with Executive Branch IT Security policies, standards and procedures.</li> </ul>	Begin on or before 6/30/2019 with anticipated completion 12/31/2020 and annually thereafter
3. Complete projects initiated in response to security concerns LAB identified	DET has assessed the risk and initiated projects to address the high-risk concerns.	Projects are underway with various completion dates based on project time lines with anticipated completions between 12/30/2018 and 1/14/2020
4. Develop, document, and implement a proactive process to identify, assess, and address risks	Document the process for the continuous review to identify, assess, and address risks	12/30/2018
5. Report to the Joint Legislative Audit Committee by March 29, 2019, on DET's plans and timelines to address these ongoing concerns	Will send a written report to the Joint Legislative Audit Committee prior to March 29th, 2019.	March 29, 2019

Person responsible for the corrective action:

Bill Nash

Director, Bureau of Security, Division of Enterprise Technology

Bill.Nash@Wisconsin.gov



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor  
Ellen Nowak, Secretary  
David Cagigal, Division Administrator

Corrective Action Plan

**Finding: 2018-004:** Executive Branch Agency Information Technology Policies and Standards

LAB Recommendation	DOA Planned Corrective Action	Anticipated Corrective Action Date
<p>1. Develop and implement a proactive process to identify, assess, and address risks for the parts of the state’s IT environment that DOA is statutorily responsible for, including:                      Prioritizing its plans and timelines to complete vulnerability assessments and penetration testing across all state devices and networks within the Division of Enterprise Technology data centers</p>	<p>Since vulnerability assessments and penetration testing are two separate functions, DOA will address these as separate plans and implementations as follows:</p> <p>DOA has procured a tool and is in the process of implementing the tool to perform Patch Vulnerability Assessments for all DET managed servers and endpoints. This project includes:</p> <ul style="list-style-type: none"> <li>• Create the assessment process;</li> <li>• Conduct initial assessment review of the current environment and prioritize identified issues;</li> <li>• Remediate patching and configuration vulnerabilities needing immediate attention.</li> </ul> <p>*Note this does not include servers located in the DET data centers that are managed by other entities.</p> <p>Determine tool, develop plan, and implement vulnerability assessments for DET managed network devices within the DET data centers.</p> <p>Penetration Testing for all DET managed devices and networks</p>	<p>Anticipated completion 12/21/2018</p> <p>Begin 12/21/18 with anticipated completion 07/31/2019</p> <p>Begin 7/31/2019 with</p>

LAB Recommendation	DOA Planned Corrective Action	Anticipated Corrective Action Date
	<p>within the DET data centers will be conducted after the vulnerability remediation efforts have been addressed. This project includes:</p> <ul style="list-style-type: none"> <li>• Create the penetration testing process;</li> <li>• Conduct initial assessment review of the current environment and prioritize identified issues;</li> <li>• Remediate issues needing immediate attention.</li> </ul>	<p>anticipated completion to be determined based upon plan</p>
<p>3. Complete a comprehensive risk assessment across all executive branch agencies</p>	<p>Partial risk assessment information will be gathered based upon the steps completed above (item 2). For systems and data not managed by DET, DOA will work with executive branch agencies to develop a plan and timeline to determine the appropriate level of vulnerability assessments and penetration testing to be completed on a regular basis.</p> <ul style="list-style-type: none"> <li>• Implementation of vulnerability assessments of the identified systems and data including a process for review of results, prioritization of identified issues, and tracking of remediation activity.</li> <li>• Implementation of penetration testing of the identified systems and data including a process for review of results, prioritization of identified issues, and tracking of remediation activity.</li> </ul>	<p>Begin 07/31/2019 with anticipated completion 12/31/2019</p> <p>Begin 12/31/2019 with anticipated completion to be determined, based on plan</p> <p>Begin post vulnerability remediation with anticipated completion to be determined, based on plan</p>
<p>3. Report to the Joint Legislative Audit Committee by March 29, 2019, on its plans and timelines to address these concerns</p>	<p>Will send a written report to the Joint Legislative Audit Committee prior to March 29th, 2019.</p>	<p>March 29, 2019</p>

## **210 ■ ■ ■ ■ CORRECTIVE ACTION PLANS**

Person responsible for the corrective action:

Bill Nash

Director, Bureau of Security, Division of Enterprise Technology

Bill.Nash@Wisconsin.gov





## STATE OF WISCONSIN DEPARTMENT OF ADMINISTRATION

Scott Walker, Governor  
Ellen Nowak, Secretary  
Waylon Hurlburt, Administrator

### Corrective Action Plan

**Finding 2018-005:** STAR Security Concerns

**Planned Corrective Action:**

No later than January 31, 2019, the Department of Administration will review and update its annual user attestation procedure to ensure a comprehensive review of access to STAR is performed for the next review, adjust access as necessary as a result of the review, and maintain documentation of all access reviews.

No later than June 30, 2019, the Department of Administration will complete a review of security practices and settings for STAR, document procedures and ensure controls over the applications confirm to the policies in the Division of Information Technology IT Security Policy Handbook, and document justifications for any exceptions to the established policies.

The Department of Administration has completed all corrective actions for seven of the specific recommendations in the confidential interim memoranda and will complete the corrective actions for all other recommendations no later than June 30, 2019.

**Anticipated Completion Date:** June 30, 2019

**Person responsible for corrective action:**

Tom Laux, STAR Project Manager  
Department of Administration  
Thomas.Laux@ wisconsin.gov



**STATE OF WISCONSIN**  
**Department of Employee Trust Funds**  
 Robert J. Conlin  
 SECRETARY

Wisconsin Department  
 of Employee Trust Funds  
 PO Box 7931  
 Madison WI 53707-7931  
 1-877-533-5020 (toll free)  
 Fax 608-267-4549  
 etf.wi.gov

## ***Correspondence Memorandum***

**Date:** December 4, 2018

**To:** Lisa Kasel, Assistant Audit Director  
 Legislative Audit Bureau

**From:** Cindy Klimke-Armatoski, CPA  
 Chief Trust Financial Officer

**Subject:** Wisconsin Employee Benefit System (WEBS) Security Corrective Action Plan

### **Finding 2018-006:** Wisconsin Employee Benefit System Security

The Bureau of Information Technology Services (BITS) staff provides ETF managers a report listing staff that have update access to WEBS. Managers review this report to ensure access is consistent with staff's current job responsibilities and report any changes needed to BITS. This is done on an annual basis.

ETF acknowledges that during the last annual review, some changes requested by managers were not made in the system. Fortunately, with the instances identified, the risk of inappropriate activity was low due to other internal controls in place. For example, when a beneficiary payment is processed, staff verify the payee matches the paper beneficiary form that was signed by the member. In addition, other security controls such as removing user credentials and requiring dual factor authentication prevent former employees from accessing any ETF mainframe systems.

### **Planned Corrective Action:**

Since the audit, ETF has implemented the following process changes to improve tracking WEBS annual review responses and updating system access rights:

1. Security tickets are created in a ticket tracking system to provide a uniform way of tracking update requests.
2. Requests processed by a member of the security team are reviewed and verified by another member of the security team. BITS management reviews to ensure accuracy and completeness.

3. To assist managers in better understanding the access noted in the report, a document describing the WEBS screens will be provided.
4. A report has been created and reviewed by BITS staff to identify situations where users are still in the WEBS security tables, but their mainframe logon id has been removed.

We believe the process changes noted above will ensure that requested access changes are implemented in a timely manner. ETF recognizes the importance of ensuring access to our systems is appropriate. ETF has invested heavily in information security. Our recent efforts include hiring a Chief Information Security Officer (CISO), hiring two additional security staff, conducting a 3<sup>rd</sup> party security assessment against the SANS Top 20 security controls, creating an information security roadmap, and implementing a security incident response plan.

In addition to the above, BITS will consult with the Office of Internal Audit and business units to further analyze current WEBS access. Based on the analysis, new logical roles will be created that more consistently provide WEBS access based on job duties. Access granted to WEBS will be based on these new logical roles.

***Anticipated Completion Date:*** June 30, 2019

Person responsible for corrective action:  
Steve Mueller, Chief Information Officer  
Division of Management Services  
Steve.Mueller@etf.wi.gov



**STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION**

Scott Walker, Governor  
Ellen Nowak, Secretary  
Waylon Hurlburt, Administrator

---

**Corrective Action Plan**

**Finding 2018-007:** Financial Reporting Concerns – Other Postemployment Benefit Note Disclosures

**Planned Corrective Action:**

The Department of Administration will ensure that GASB standards are fully considered and the requirements of the standards are being met when preparing the State’s financial statements, required note disclosures, and required supplementary information.

No later than March 31, 2019, the Department of Administration will develop additional procedures to identify financial activities involving newer GASB standards, and ensure that those activities receive sufficient research, discussion and management review prior to inclusion in the draft Comprehensive Annual Financial Report.

**Anticipated Completion Date:** March 31, 2019

**Person responsible for corrective action:**

Cindy Simon, Financial Reporting Section Supervisor  
State Controller’s Office  
Department of Administration  
Cynthia.Simon@wisconsin.gov

**WisDOT Division of Business Management**  
 Bureau of Financial Management  
 4822 Madison Yards Way  
 Madison, WI 53705

**Governor Scott Walker**  
**Secretary Dave Ross**  
[wisconsindot.gov](http://wisconsindot.gov)

Telephone: enter (Area Code) Number  
 FAX: enter (Area Code) Number  
 Email: enter Email Address



December 7, 2018

Kendra Eppler  
 Financial Audit Director  
 Wisconsin Legislative Audit Bureau  
 22 E Mifflin Street, Suite 500  
 Madison, WI 53703

RE: Finding 2018-008, Financial Reporting for Changes to Infrastructure related Capital Assets at the Department of Transportation

Dear Ms. Eppler,

This letter is the Wisconsin Department of Transportation's corrective action plan for the finding and recommendations made by the Legislative Audit Bureau (LAB) in the interim memo dated December 4, 2018, regarding the financial reporting for changes to infrastructure related capital assets (Finding 2018-008).

The Wisconsin Department of Transportation agrees with the finding. The Department will ensure that staff have reviewed Governmental Accounting Standards Board (GASB) Statement Number 62 and understand the impacts of any changes to policy and procedure.

No later than March 31, 2019, the Department will develop a process to review any future accounting changes both internally and with the State Controller's Office. In addition, we will procure a copy of the Governmental Accounting, Auditing, and Financial Reporting (GAAFR) book published by the Governmental Financial Officers Association (GFOA) to assist staff with financial reporting presentation.

The individual responsible for these corrective actions is:

Scott B. Thornton, Controller  
 Bureau of Financial Management  
[Scott2.thornton@dot.wi.gov](mailto:Scott2.thornton@dot.wi.gov)

Sincerely,

*Scott*

Scott B. Thornton, Controller  
 Wisconsin Department of Transportation

**WisDOT Division of Business Management**  
Bureau of Financial Management  
4822 Madison Yards Way  
Madison, WI 53705

**Governor Scott Walker**  
**Secretary Dave Ross**  
[wisconsindot.gov](http://wisconsindot.gov)  
Telephone: enter (Area Code) Number  
FAX: enter (Area Code) Number  
Email: enter Email Address



December 7, 2018

Kendra Eppler  
Financial Audit Director  
Wisconsin Legislative Audit Bureau  
22 E Mifflin Street, Suite 500  
Madison, WI 53703

RE: Finding 2018-009, Determination of Infrastructure-related Capital Assets by the Department of Transportation

Dear Ms. Eppler,

This letter is the Wisconsin Department of Transportation's corrective action plan for the finding and recommendations made by the Legislative Audit Bureau (LAB) in the interim memo dated December 6, 2018, regarding the determination of infrastructure-related capital assets (Finding 2018-009).

The Wisconsin Department of Transportation agrees with the finding. The Department will ensure that staff have reviewed and understand the department's policy and procedures for determining infrastructure related assets.

No later than March 31, 2019, the Department will develop a process for an additional review of data on infrastructure-related capital assets prior to reporting to the LAB and State Controller's Office. In addition, the Department will update procedures where necessary to clarify processes and will work with the Department of Administration STAR office to provide more consistent data in the STAR system on infrastructure-related projects and capital assets.

The individual responsible for these corrective actions is:

Bryan Thiel, Financial Management Supervisor  
Bureau of Financial Management  
[Bryan.Thiel@dot.wi.gov](mailto:Bryan.Thiel@dot.wi.gov)

Sincerely,

*Scott*

Scott B. Thornton, Controller  
Wisconsin Department of Transportation



**STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION**

Scott Walker, Governor  
Ellen Nowak, Secretary  
Waylon Hurlburt, Administrator

---

**Corrective Action Plan**

**Finding 2018-010:** Accounting for Crossover Refunding Bonds

**Planned Corrective Action:**

No later than March 31, 2019, the Department of Administration will develop additional procedures to identify new financial activities, and to ensure that those activities receive sufficient research, discussion and management review prior to inclusion in the draft Comprehensive Annual Financial Report.

**Anticipated Completion Date:** March 31, 2019

**Person responsible for corrective action:**

Cindy Simon, Financial Reporting Section Supervisor  
State Controller's Office  
Department of Administration  
Cynthia.Simon@wisconsin.gov



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary

---

**Corrective Action Plan**

**Finding 2018-100:** Timing of Draws of Federal Funds

**Finding 2018-101:** Timing of Draws of Federal Funds

**Planned Corrective Action:**

The State Controller's Office has notified both the Department of Health Services and the Department of Public Instruction about the need to ensure that the time between payment approval and disbursement is minimized as much as administratively feasible. Additionally, the Wisconsin Accounting Manual has been updated in two locations to highlight this requirement, and the update has been communicated to state agency financial managers.

The State Controller's Office will work with agencies to determine ways that they may be able to further reduce the time between the payment approval and disbursement. Once those discussions are completed, additional guidance will be provided to all agencies.

And, the State Controller's Office has asked the STAR support team to determine if there are other ways within the ERP system to centrally ensure that for Part B programs, the federal draws are timed as closely as possible with the disbursement date.

**Anticipated Completion Date:** June 30, 2019

**Person responsible for corrective action:**

Jeff Anderson, State Controller  
State Controller's Office  
Department of Administration  
Jeff.Anderson@wisconsin.gov





201 East Washington Avenue, Room E200  
 P.O. Box 8916  
 Madison, WI 53708-8916  
 Fax: 608-267-7252

Governor Tony Evers  
 Secretary Emilie Amundson

Division of Early Care and Education

## Corrective Action Plan

### **Finding 2018-200:** Collection of Child Care Provider Overpayments

#### **Planned Corrective Action:**

Since November 2018, Department of Children and Families (DCF) staff and managers have met regularly to discuss the issues surrounding Child Care Provider Overpayment Collections. We decided to continue processing child care provider overpayments through the CSAW system and collect through the STAR system.

The Bureau of Information Technology (BITS) has completed the first part of the CSAW system enhancement in order to process payments received from child care providers. The second part of the CSAW system enhancement will allow the transmission of established overpayment information from the CSAW system to the STAR system. This is scheduled for development and release by June 28, 2019.

Once the enhancement is completed, child care provider overpayments will be batched from the CSAW system to the STAR system; where child care providers will be invoiced and collected and/or referred for further collection action(s) if accounts remain delinquent.

#### ***Anticipated Completion Date:***

June 28, 2019

#### ***Person responsible for corrective action:***

Junior Martin, Director  
 Bureau of Program Integrity  
 Division of Early Care and Education  
[Junior.Martin@wisconsin.gov](mailto:Junior.Martin@wisconsin.gov)

Hope Koprowski, Director  
 Bureau of Finance  
 Division of Management Services  
[Hope.Koprowski@wisconsin.gov](mailto:Hope.Koprowski@wisconsin.gov)



201 East Washington Avenue  
P.O. Box 8916  
Madison, WI 53708-8916

Governor Tony Evers  
Secretary Emilie Amundson

---

### Corrective Action Plan

#### **Finding 2018-201:** Reconciliation of Child Care Payments

**Planned Corrective Action:** DECE is continuing to work with the third-party provider in the development of an automated reconciliation report. DCF Bureau of Information Technology Services (BITS) is currently in the final steps of creating a manual reconciliation report to be used by the DCF Bureau of Finance to complete the necessary reconciliation steps. Estimated completion of this manual reconciliation report is May 2019 and will be utilized until the fully automated version is made available by the third-party vendor.

***Anticipated Completion Date:***

Manual Reconciliation Report completion estimate – May 2019

Fully automated Reconciliation Report completion estimate – December 2019

Person responsible for corrective action:

David Timmerman, Director  
DCF DECE BOP  
[David.timmerman@wisconsin.gov](mailto:David.timmerman@wisconsin.gov)



201 East Washington Avenue  
P.O. Box 8916  
Madison, WI 53708-8916

Governor Tony Evers  
Secretary Emilie Amundson

---

## Corrective Action Plan

**Finding 2018-202:** Monitoring of Child Care Providers

**Planned Corrective Action:** The Bureau of Early Care Regulation has made revisions to the Health and Safety Monitoring Report to ensure Bureau management has the ability track the Bureau's progress of monitoring all applicable health and safety requirements annually. Regional and Central Office management staff will meet monthly to review the Bureau's progress and to address any challenges to achieving the goal of annual monitoring of the health and safety rules.

***Anticipated Completion Date:***

The anticipated completion date for the 2019 review of the health and safety requirements is December 31, 2019.

Person Responsible for Corrective Action:

Mark Andrews, Bureau Director  
Bureau of Early Care Regulation  
MarkE.Andrews@wisconsin.gov



201 East Washington Avenue  
P.O. Box 8916  
Madison, WI 53708-8916

Governor Tony Evers  
Secretary Emilie Amundson

---

### Corrective Action Plan

**Finding 2018-203:** Federal Award Monitoring for Child Support Enforcement

**Planned Corrective Action:** DCF Bureau of Finance will perform semiannual draw reconciliations and quarterly FFP adjustments in the Wisconsin state accounting system (STAR) to improve federal draw timeliness.

***Anticipated Completion Date:***

The draw reconciliation for the FFY18 award is complete. The continuing draw reconciliations and adjustments will be completed by the end of the Wisconsin State Fiscal Year 2018-2019.

Person Responsible for Corrective Action:

Hope Koprowski, Bureau Director  
Bureau of Finance  
Hope.Koprowski@wisconsin.gov

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

BUREAU OF FISCAL SERVICES  
BILLING AND COLLECTIONS  
1 WEST WILSON STREET  
PO BOX 7853  
MADISON WI 53707-7853

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

DATE: February 6, 2019

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Corrective Action Plan to Interim Audit Memos - Computer Data Matches

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Case File Documentation –Medical Assistance Program and Computer Data Matches. This is the Department's response.

**Recommendation (2018-300) Computer Data Matches**

We recommend the Wisconsin Department of Health Services:

- We again recommend that the Wisconsin Department of Health Services take additional action to ensure caseworkers follow up in a timely manner on data match discrepancies between CARES and other databases and document the resolution.

**Wisconsin Department of Health Services Corrective Action Plan:**

The Department of Health Services (DHS) places great importance on timely and accurate eligibility determinations for all applicants and members. It recognizes that timely processing of SWICA discrepancies is one piece of achieving these outcomes. As we reported as part of our December 2017 response, over the course of the last several years we have made a number of systems enhancements to further support discrepancy review and processing. Those enhancements include, but are not limited to the implementation of Error Prone Profiling that identifies areas of significant risk for either worker or consumer error within the eligibility workflow, including Discrepancies on the Dashboard for workers which gave workers better tools to manage the timely processing of outstanding discrepancies and enhancements to ensure alignment between adoption of MAGI policies and how SWICA discrepancies were set.

Since our last submission, DHS has continued to prioritize this work and most recently, in 2018, DHS formed a cross agency initiative with the Department of Children and Families in an effort to further improve SWICA processing and ultimately increase program integrity. The specific

[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

outcomes identified for this partnership include: streamlining the SWICA process to allow for greater consistency our public programs, creating better matches in order to better ensure that the discrepancies that are being created will have an impact to the case and therefore warrant worker action (elimination of false matches), and improve training provided to income maintenance staff to ensure proper understanding of expectations on when and how to work these discrepancies. The work of this initiative has begun, and it is expected that implementation of identified solutions will be done during calendar year 2020. As a result of this work, we expect to see further improvements in timely processing of SWICA discrepancies and increased rates of resolution of these alerts.

**Anticipated Corrective Action Completion Date:**

December, 2020

**Person(s) Responsible for Corrective Action:**

Rebecca McAtee, Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services

**Contact Information:**

[Rebecca.McAtee@wisconsin.gov](mailto:Rebecca.McAtee@wisconsin.gov)  
608-266-8628

**Finding 2018-300: Computer Data Matches**

Medical Assistance Program (CFDA #93.778)

<u>Award Number</u>	<u>Award Years</u>
1705WI5MAP	2017
1805WI5MAP	2018

Questioned Costs: Undetermined

\*\*\*\*

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

BUREAU OF FISCAL SERVICES  
BILLING AND COLLECTIONS  
1 WEST WILSON STREET  
PO BOX 7853  
MADISON WI 53707-7853

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

DATE: February 15, 2019

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Corrective Action Plan to Interim Audit Memos – (Finding 2018-301) Medical Assistance Program Payments to Terminated Providers

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Medical Assistance Program Payments to Terminated Providers. This is the Department's response.

**Recommendation**

*We recommend the Wisconsin Department of Health Services:*

- *Determine and recoup improper Medical Assistance program payments it made to 57 ineligible providers for services they provided after their termination dates; and*
- *Implement a timely process to identify and recoup payments made to ineligible Medical Assistance program providers for services they provided after their termination dates.*

**Wisconsin Department of Health Services Corrective Action Plan:**

DHS will begin the work of determining and recouping improper Medical Assistance program payments made to ineligible providers identified by the Legislative Audit Bureau for services they provided after their termination dates.

In addition, DHS will prioritize the development and implementation of a timely process to mitigate the risk of paying improper MA claims to ineligible providers. Initially the Office of Inspector General (OIG) had planned to recover potential improper payment beginning in 2019, using a process it has been developing since January 2018. However, following the release of the audit finding, key staff in the OIG and the Division of Medicaid Services has determined that the Medicaid Management Information System (MMIS) could potentially be enhanced to prevent the payment of claims to ineligible providers, thus eliminating or at least significantly reducing

[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

the need to initiate recoupments after improper payments have already been made. DHS is prioritizing this work and has started researching the feasibility and effectiveness of implementing a system solution to supplement the process OIG has developed to prevent the payment of claims to ineligible providers.

**Anticipated Corrective Action Completion Date:**

September, 2019: Determining and recouping improper Medical Assistance program payments made to ineligible providers identified by the Legislative Audit Bureau.

September, 2019: Identify potential system solutions to mitigate the risk of paying improper Medical Assistance claims to ineligible providers.

**Person(s) Responsible for Corrective Action:**

Lori Thornton, Deputy Inspector General, Office of the Inspector General, Department of Health Services

Christian Moran, Section Chief, Day-to-Day Claims Operations - System Leads Section, Division of Medicaid Services, Bureau of Systems Management, Department of Health Services

**Contact Information:**

[Lori.Thornton@wisconsin.gov](mailto:Lori.Thornton@wisconsin.gov)  
(608) 261-8308

[Christian.Moran@wisconsin.gov](mailto:Christian.Moran@wisconsin.gov)  
(608) 266-8532

**Finding 2018-301: Medical Assistance Program Payments to Terminated Providers**

Medical Assistance Program (CFDA #93.778)

<u>Award Number</u>	<u>Award Years</u>
1705WI5MAP	2017
1805WI5MAP	2018

Questioned Costs: \$69,970, Plus an Undetermined Amount

\*\*\*\*



Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

BUREAU OF FISCAL SERVICES  
BILLING AND COLLECTIONS  
1 WEST WILSON STREET  
PO BOX 7853  
MADISON WI 53707-7853

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

DATE: March 4, 2019

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Corrective Action Plan to Interim Audit Memo – Subrecipient Monitoring for the Supplemental Nutrition Assistance Program

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Case File Documentation – Subrecipient Monitoring for the Supplemental Nutrition Assistance Program. This is DHS response.

**Recommendation**

- **We recommend that the Wisconsin Department of Health Services ensures that all information is communicated to Supplemental Nutrition Assistance Program subrecipients in future contracts and that it conducts timely formal risk assessments to determine the appropriate monitoring of subrecipients as required by Uniform Guidance.**

**Wisconsin Department of Health Services Corrective Action Plan:**

Partial Corrective Action was taken. The Wisconsin Department of Health Services has implemented policies and procedures and provided tools and training to the grant program divisions to ensure compliance with the Uniform Guidance subrecipient monitoring requirements. The Division of Medicaid Services (DMS) intends to fully participate in contract centralization in SFY19, including the Supplemental Nutrition Assistance Program. DMS understands the requirements to ensure compliance with Uniform Guidance subrecipient monitoring, including the use of Department templates that include required Uniform Guidance language as well as completion of Uniform Guidance determinations and corresponding risk assessments per Department guidance.

As follow-up to the FY 2017 audit, DHS is in compliance with Uniform Guidance for the Social Services Block Grant program.

[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

**Contact Information:**

[Laurie.Palchik@dhs.wisconsin.gov](mailto:Laurie.Palchik@dhs.wisconsin.gov)  
608-266-9748

[ErikJ.Hayko@dhs.wisconsin.gov](mailto:ErikJ.Hayko@dhs.wisconsin.gov)  
608-266-6636

**Finding 2018-302 Subrecipient Monitoring for the Supplemental Nutrition Assistance Program**

*State administrative Matching Grants for the Supplemental Nutrition Assistance Program (CFDA #10.561)*

<u>Award Number</u>	<u>Award Years</u>
2WI400115	2017
2WI400115	2018

Questioned Costs: None

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

BUREAU OF FISCAL SERVICES  
BILLING AND COLLECTIONS  
1 WEST WILSON STREET  
PO BOX 7853  
MADISON WI 53707-7853

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

DATE: March 13, 2019

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Corrective Action Plan to Interim Audit Memo – Medical Assistance Program  
Payments for Ineligible Services to Inmates

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Case File Documentation – Medical Assistance Program Payments for Ineligible Services to Inmates. This is DHS response.

**Recommendation**

**We recommend the Wisconsin Department of Health Services:**

- **Work with the U.S. Department of Health and Human Services and the Wisconsin Department of Corrections to determine an appropriate repayment for instances of improper Medical Assistance Program payments made for the 6,585 medical claims paid on behalf of inmates identified during our audit;**
- **Implement a process to identify and deny in a timely manner ineligible inmate claims submitted for Medical Assistance Program payment, such as through improved reporting of inmate information, automated enhancements, or a manual review process; and**
- **Implement improvements in the communication of inmate Medical Assistance Program eligibility and payments with the Wisconsin Department of Corrections.**

**Wisconsin Department of Health Services Corrective Action Plan:**

DHS will work with the U.S. Department of Health and Human Services to repay the federal government for instances of incorrect medical payments made on behalf of inmates during the audit period. DHS will review the criteria used by LAB to identify potential medical service claims to determine if further analysis is necessary.

[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

In addition, DHS will prioritize the development and implementation of a process to mitigate the risk of paying ineligible MA claims for inmates. DHS will prioritize this work and has started researching the feasibility of a systematic or manual processes to ensure appropriate payments for services provided to inmates in compliance with the State Plan and federal law.

Finally, DHS will engage DOC to review the current communication processes for inmate eligibility determinations, allowable services and claims payments for potential process improvements.

**Anticipated Corrective Action Completion Date:**

September, 2019: Determining and recouping improper Medical Assistance program payments for Ineligible Services to inmates.

September, 2019: Identify potential solutions to mitigate the risk of paying ineligible claims for inmates.

September 2019: Engage DOC for review of current communication processes.

**Person(s) Responsible for Corrective Action:**

Michelle Prost, Section Chief, Hospital Rate Setting and Policy Section, Bureau of Rate Setting, Division of Medicaid Services, Department of Health Services

Christian Moran, Section Chief, Day-to-Day Claims Operations - System Leads Section, Bureau of Systems Management, Division of Medicaid Services, Department of Health Services

Deb Waite, Deputy Bureau Director, Bureau of Enrollment Policy and Systems, Division of Medicaid Services, Department of Health Services

**Contact Information:**

[michelle.prost1@dhs.wisconsin.gov](mailto:michelle.prost1@dhs.wisconsin.gov)  
(608) 266-5475

[Christian.Moran@wisconsin.gov](mailto:Christian.Moran@wisconsin.gov)  
(608) 266-8532

[Deborah.Waite@dhs.wisconsin.gov](mailto:Deborah.Waite@dhs.wisconsin.gov)  
608 261-9421

**Finding 2018-303: Medical Assistance Program Payments for Ineligible Services to Inmates**

*Medical Assistance Program (CFDA #93.778)*

<u>Award Number</u>	<u>Award Years</u>
1705WI5MAP	2017
1805WI5MAP	2018

Questioned Costs: \$9,235, Plus an Undetermined Amount

Tony Evers  
Governor



DIVISION OF ENTERPRISE SERVICES

BUREAU OF FISCAL SERVICES  
BILLING AND COLLECTIONS  
1 WEST WILSON STREET  
PO BOX 7853  
MADISON WI 53707-7853

Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

DATE: March 13, 2019

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Corrective Action Plan to Interim Audit Memo – Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Case File Documentation – Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program. This is DHS response.

**Recommendation**

- **We recommend that the Wisconsin Department of Health Services ensures that all information is communicated to Substance Abuse and Mental Health Services Projects of Regional and National Significance subrecipients in future contracts and conduct timely formal risk assessments of subrecipients to determine the appropriate monitoring required by Uniform Guidance.**

**Wisconsin Department of Health Services Corrective Action Plan:**

Partial Corrective Action was taken. The Wisconsin Department of Health Services has implemented policies and procedures and provided tools and training to the grant program divisions to ensure compliance with the Uniform Guidance subrecipient monitoring requirements. The Division of Care and Treatment Services (DCTS) intends to fully participate in contract centralization in SFY19, including the Substance Abuse and Mental Health Services Administration (SAMHSA). DCTS understands the requirements to ensure compliance with Uniform Guidance subrecipient monitoring, including the use of Department templates that include required Uniform Guidance language as well as completion of Uniform Guidance determinations and corresponding risk assessments per Department guidance.

**Contact Information:**

[Laurie.Palchik@dhs.wisconsin.gov](mailto:Laurie.Palchik@dhs.wisconsin.gov)  
608-266-9748

[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)

**Finding 2018-304: Subrecipient Monitoring for the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program**

*Substance Abuse and Mental Health Services of regional and National Significance Program (CFDA #93.243)*

<u>Award Number</u>	<u>Award Years</u>
5H79TI026150-02	2016-2017
5H79TI026150-03	2017-2018
5H79SM061916-03	2016-2017
5H79SM061916-04	2017-2018
6H79SM061916-04	2017-2018
1H79SO022112-01	2016-2017
5H79SP022112-02	2017-2018
6H79SP022112-02	2017-2018
5U79SP020781-02	2016-2017
5U79SP020781-03	2017-2018
6U79SP020781-03	2017-2018
1U79SP022103-01	2016-2017
5U79SP022103-02	2017-2018
6U79SP022103-01	2017-2018
1H79SM061658-01	2014-2018
5H79SM062433-02	2016-2018
1H79TI080193-02	2017-2018

Questioned Costs: None

Tony Evers  
Governor



Andrea Palm  
Secretary

**State of Wisconsin**  
Department of Health Services

**DIVISION OF ENTERPRISE SERVICES**

BUREAU OF FISCAL SERVICES  
BILLING AND COLLECTIONS  
1 WEST WILSON STREET  
PO BOX 7853  
MADISON WI 53707-7853

Telephone: 608-267-7104  
TTY: 711 or 800-947-3529

DATE: March 15, 2019

TO: Sherry Haakenson, Financial Audit Director  
Legislative Audit Bureau

FROM: Barry Kasten, Deputy Director  
Bureau of Fiscal Services  
Department of Health Services

SUBJECT: Explanation and Specific Reason why Corrective Action Plan is not needed to  
Interim Audit Memo – Medical Assistance Program Provider Overpayments

Department staff has reviewed the Legislative Audit Bureau's (LAB) interim audit memo for Medical Assistance Program Provider Overpayments. This is DHS response.

**Recommendation**

**We recommend the Wisconsin Department of Health Services:**

- **We recommend the Wisconsin Department of Health Services comply with the federal regulations and return to the federal government its share of Medical Assistance Program provider overpayment amounts it has identified and communicated to providers.**

**Wisconsin Department of Health Services Explanation and Specific Reason why Corrective Action Plan is not needed:**

The Department respectfully disagrees with the Legislative Audit Bureau's (LAB) interim findings, which are predicated on its interpretation of 42 CFR § 433.316, which addresses repayment of federal funds for overpayments identified by the MA program. The threshold issue to determine when a Medicaid program is required to repay the federal share of a MA overpayment is determining the date of discovery. An overpayment's date of discovery, when not resulting from fraud, is determined by the earliest of:

- (1) The date on which any Medicaid agency official or other State official first notifies a provider in writing of an overpayment and specifies a dollar amount that is subject to recovery;
- (2) The date on which a provider initially acknowledges a specific overpaid amount in writing to the medicaid agency; or

[www.dhs.wisconsin.gov](http://www.dhs.wisconsin.gov)



(3) The date on which any State official or fiscal agent of the State initiates a formal action to recoup a specific overpaid amount from a provider without having first notified the provider in writing.

42 CFR § 433.316(c).

The LAB interim audit incorrectly concludes that the Department's preliminary findings satisfy 42 CFR § 433.316(c)(1), in part because the preliminary findings identify a potential specific overpayment. By statute and rule, the Department's preliminary findings cannot constitute a written notification of an overpayment subject to recovery, because the preliminary findings are not "subject to recovery." By statute, the Department generally may not recover identified overpayments until a provider has been given reasonable notice and an opportunity for a hearing. Wis. Stat. § 49.45(2)(a)10. The Department's promulgated rules implementing this statute require the Department to issue a notice of intent to recover (NIR) that also gives notice of a provider's appeal rights. Wis. Admin. Code § DHS 108.02(9)(b). Therefore, the Department's preliminary findings do not trigger 42 CFR § 433.316(c)(1).

Although the preliminary findings identify a potential overpayment, there is no requirement that the provider repay that amount. The preliminary findings give the provider enough information to review their records to determine if the preliminary findings are accurate. If the provider agrees in writing with the findings, the date of discovery under 42 CFR § 433.316(c)(2) is triggered. However, the most common outcome is the provider will submit a rebuttal (additional documentation, legal analysis, or other guidance) to challenge the audit findings. Only after a provider submits a rebuttal, or fails to challenge the preliminary findings, does the Department issue a NIR, which triggers 42 CFR § 433.316(c)(1).

The Department has consistently held the position that preliminary findings are not the date of discovery, and do not trigger the one year period to repay the federal share. The preliminary findings are just one step of the audit process, which seeks to ensure a fair and accurate conclusion. The preliminary findings clearly do not meet the federal criteria for a date of discovery of an overpayment. The ongoing injunction against the Department has not altered its analysis on repayments of the federal share. Furthermore, the Department has been subjected to various audits by the federal government, and there has never been a determination that the Department's practice of refunding the federal share of overpayments identified through audits is inconsistent with the federal reporting requirements.

The Department also disagrees with LAB's determination that the identified \$12.5 million dollars in potential overpayments is subject to repayment of the federal share. There are multiple exceptions to the requirement to repay the federal share within one year of discovery. For identified overpayments resulting from fraud, the deadline to repay the federal share is calculated based on the final determination or judgment of an overpayment in an administrative or judicial process. 42 CFR § 433.316(d)(2). A number of the pending audits have been referred to, and accepted by Wisconsin's Medicaid Fraud Control Unit, and remain open. A state's obligation to repay the federal share may also be obviated if the provider is bankrupt or has gone out of business. 42 CFR § 433.318. The LAB's report does not consider any of these exceptions in its interim audit memo.

DHS is supportive of having additional follow-up discussions with LAB on this issue.

**Contact Information:**

[Anthony.Baize@wisconsin.gov](mailto:Anthony.Baize@wisconsin.gov)

(608) 266-7436

[Lori.Thornton@wisconsin.gov](mailto:Lori.Thornton@wisconsin.gov)

(608) 261-8308

**Finding 2018-305: Medical Assistance Program Provider Overpayments**

*Medical Assistance Program (CFDA #93.778)*

<u>Award Number</u>	<u>Award Years</u>
1705WI5MAP	2017
1805WI5MAP	2018

Questioned Costs: Undetermined Amount



Carolyn Stanford Taylor, State Superintendent

## Corrective Action Plan

**Finding 2018-400:** Subrecipient Monitoring for Substance Abuse and Mental Health Services Projects of Regional and National Significance

### Planned Corrective Action:

The Department of Public Instruction (DPI) will review the grant documents associated with all new grant awards to assess whether a recipient of those funds should be classified as contractors or subrecipients. When it is determined that a recipient is classified as a subrecipient, they will receive a grant award notice. The grant award notice that DPI provides to subrecipients contains the Federal Award Identification Number, the date the federal government awarded the federal funds to DPI and the total amount of the of the federal funds obligated, including the current obligation.

A cross-agency federal grant management workgroup at DPI conducts an annual risk assessment for all subrecipients of funds from DPI. Each district is reviewed to determine if they have any of the following risk factors – known fraud, significant audit findings, claims do not match annual report, newly consolidated or split district, fiscal findings or return of federal funds.

The results of the risk assessment are communicated to all subrecipients that have been deemed to need additional terms and conditions added to their grants. The terms and conditions that may be added to a grant are: technical assistance, review and testing of written procedures, quarterly filing of claims, general ledger support for submitted claims, a cash reconciliation or a site visit. All of these terms and conditions are included on their upcoming grant awards. The three districts receiving funds from the Substance Abuse and Mental Health Services program have not been identified as a district needing additional terms and conditions in any of the past three years.

DPI will make the federal grant management workgroup and the annual risk assessment process and results more visible and accessible to all staff on its intranet site and through agency-wide communications.

**Anticipated Completion Date:** June 30, 2019

Person responsible for corrective action:

Michele McGaffin  
 Director of Business Services  
 Division for Finance and Management  
 michele.mcgaffin@dpi.wi.gov



**Katherine A. Mayer**  
 Associate Vice President for Information Security  
 780 Regent St  
 Suite 305  
 Madison, WI 53715  
 608-262-4808  
 608-265-3175 Fax  
 wisconsin.edu

March 12, 2019

Erin Scharlau, Financial Audit Director  
 Legislative Audit Bureau  
 22 East Mifflin Street  
 Suite 500  
 Madison, Wisconsin 53703

RE: March 5<sup>th</sup> Memorandum on Information Technology Controls at the University of Wisconsin System

Dear Ms. Scharlau:

In regard to finding 2018-700, the University of Wisconsin (UW) System Administration agrees with the finding and recommendations.

Our 24-month work plan has evolved to be a living document and is continuously updated as our understanding of risk matures. While UW System Administration understands the value and need for additional information security policies and standards, UW System Administration is dedicated to prioritizing information security initiatives based on risk reduction and availability of institutional resources at the time. For example, other security initiatives, such as the deployment of system-wide security tools to establish a baseline of security across UW System, as well as accelerating the deployment of multi-factor authentication, are 2019 priorities for UW System.

Further, the Information Assurance Council, as mentioned in the memorandum, was disestablished in December 2018. UW System Administration will work with the UW Technology and Information Security Council (TISC) and the Council of Chief Information Officers to address the recommendations as follows:

**Finding: 2018-700, Information Technology Controls at the University of Wisconsin System**

**Federal Program: Student Financial Assistance Cluster**

Planned Corrective Action	Anticipated Completion Date	Person Responsible
<b>Continue development and maintenance of a comprehensive IT security program, including developing systemwide IT security policies and procedures across the remaining critical IT areas, as recommended by National Institute of Standards and Technology publications</b>		
Complete deployment of enterprise security tools necessary to establish a baseline of protection for UW System	12/31/2019	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>

Universities: Madison, Milwaukee, Eau Claire, Green Bay, La Crosse, Oshkosh, Parkside, Platteville, River Falls, Stevens Point, Stout, Superior, Whitewater  
 Colleges: Baraboo/Sauk County, Barron County, Fond du Lac, Fox Valley, Manitowoc, Marathon County, Marinette, Marshfield/Wood County, Richland, Rock County, Sheboygan, Washington County, Waukesha.

Accelerate the deployment of MFA throughout UW System	12/31/2019	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>
Develop a system-wide incident response program	10/31/2019	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>
Establish additional systemwide information security policies and standards to support the Information Security Program	<p>Security Awareness policy revisions – to be finalized March 2019</p> <p>Data Privacy policy – institutional vetting April 2019, anticipated publication Fall 2019</p> <p>Revisions to Authentication and Data Classification and Protection policies and standards expected to be finalized Summer 2019</p> <p>Nine new policies and 12 standards documents are drafted. Our goal is to publish three or more of the following in 2019: Risk Management, Endpoint Security, Network Protection, Security Monitoring, and Asset Management</p>	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>
<b>Provide guidance and training to individual institutions regarding information technology security policies and procedures, as needed</b>		
Sponsor monthly collaborative sessions with institution security staff	Began 1/30/2018 Continuous	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>
Act as a resource for interpreting UW System policies and standards, including the review and determination of approval for compensating controls to policies and standards.	Began 1/30/2018 Continuous	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>

Universities: Madison, Milwaukee, Eau Claire, Green Bay, La Crosse, Oshkosh, Parkside, Platteville, River Falls, Stevens Point, Stout, Superior, Whitewater  
 Colleges: Baraboo/Sauk County, Barron County, Fond du Lac, Fox Valley, Manitowoc, Marathon County, Marinette, Marshfield/Wood County, Richland, Rock County, Sheboygan, Washington County, Waukesha.

Complete development of and implement procedures for assessing the level of protection provided for UW systems and data		
Complete external UW System Information Security assessments to establish a baseline for assessing the level of protection provided for systems and data	Completed 03/30/2018	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>
Engage vendor to complete additional UW System Information Security assessments and follow-up testing for institutions previously assessed	12/31/2019	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>
Conduct system-wide information security maturity assessment (ITScore)	Completed 02/07/2019	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>
Engage vendor to assist in the development of a governance, risk and compliance framework and program for UW System	10/31/2019	Katherine Mayer, UW System Associate Vice President for Information Security, <a href="mailto:kmayer@uwsa.edu">kmayer@uwsa.edu</a>

Sincerely,



Katherine Mayer  
 Associate Vice President of Information Security  
 University of Wisconsin System

Universities: Madison, Milwaukee, Eau Claire, Green Bay, La Crosse, Oshkosh, Parkside, Platteville, River Falls, Stevens Point, Stout, Superior, Whitewater  
 Colleges: Baraboo/Sauk County, Barron County, Fond du Lac, Fox Valley, Manitowoc, Marathon County, Marinette, Marshfield/Wood County, Richland, Rock County, Sheboygan, Washington County, Waukesha.

**Dr. Morna K. Foy, President**

4622 University Avenue  
 PO Box 7874  
 Madison, Wisconsin 53707-7874  
 608.266.1207 | Wisconsin Relay System: 711  
 info@wtcsystem.edu | www.wtcsystem.edu

**Date:** March 13, 2019

**To:** Carolyn Stittleburg  
 Financial Audit Director

**From:** Kelly Gallagher, Associate Vice President - Office of Finance and Management Services  
 Wisconsin Technical College System Office

**Subject:** WTCS Corrective Action Plan for Finding 2018-900: Monitoring of Subrecipients –  
 Career and Technical Education – Basic Grants to States

### Corrective Action Plan

**Finding 2018-900:** Monitoring of Subrecipients—Career and Technical Education—Basic Grants to States

**Planned Corrective Action:** The FY 2020 Grant Award letters, issued in July of 2019, will be revised to include all required award information to the subrecipients.

We will establish and document a formal Risk Assessment Tool to determine the level of monitoring required for each subrecipient prior to July 2019. The assessment tool will be used in the review and evaluation of FY 2020 Triannual Reports and FY 2021 grant applications.

We will maintain documentation of our consistent review of triannual reports.

**Anticipated Completion Date:** Varies based on the corrective action, all corrective action will be completed prior to March of 2020.

Person responsible for corrective action:

Name, Title: Kelly Gallagher, Associate Vice President - Office of Finance and Management Services

Division or Unit (If applicable): Division of Administrative Services

Email address: [kelly.gallagher@wtcsystem.edu](mailto:kelly.gallagher@wtcsystem.edu)

**COLLEGES:** Blackhawk, Chippewa Valley, Fox Valley, Gateway, Lakeshore, Madison Area, Mid-State, Milwaukee Area, Moraine Park, Nicolet Area, Northcentral, Northeast Wisconsin, Southwest Wisconsin, Waukesha County, Western, Wisconsin Indianhead