

**STATE OF MARYLAND**

**Single Audit Together with  
Reports of Independent Public Accountants**

**For the Year Ended June 30, 2019**

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**JUNE 30, 2019**

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS**

The Honorable Peter Franchot Comptroller of Maryland

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Maryland (the State), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State’s basic financial statements as listed in the table of contents.

***Management’s Responsibility for the Financial Statements***

The State’s management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor’s Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain Economic Development Loan Programs; the Maryland Lottery and Gaming Control Agency; certain Economic Development Insurance Programs; certain foundations included in the higher education component units; the Maryland Technology Development Corporation; Maryland Environmental Service and the Investment Trust Fund. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the State, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The financial statements that we did not audit, which are listed above represent the percentages of the total assets, total net position, and total revenues of the accompanying financial statements as listed below.

	Percentage of Opinion Unit		
	Total Assets	Total Net Position	Total Operating Revenues
Business type activities:			
Major			
Economic Development Loan Programs	19.5%	4.9%	1.5%
MD Lottery and Gaming Control Agency	1.9%	0.1%	70.7%
Economic Development Insurance Programs	0.6%	0.8%	0.0%
Total Percentage of Business Type Activities	<u>22.0%</u>	<u>5.8%</u>	<u>72.2%</u>
Component units			
Major			
Certain Foundations of Higher Education	14.6%	18.0%	5.5%
Non-Major			
Maryland Technology Development Corp.	0.9%	1.2%	0.5%
Maryland Environmental Service	0.8%	0.5%	3.3%
Total Percentage of Component Units	<u>16.3%</u>	<u>19.7%</u>	<u>9.3%</u>
Fiduciary Funds:			
Investment Trust Fund	7.5%	8.6%	75.1%



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position 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, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; and other required supplementary information (collectively required supplementary information) as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The combining financial statements, introductory and statistical sections, financial schedules required by law and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such



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information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion and based on the reports of the other auditors, the combining financial statements and Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory, statistical sections, and financial schedules required by law as listed in table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2019, on our consideration of the State's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal controls over financial reporting and compliance.

Owings Mills, Maryland  
December 16, 2019

**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL  
CONTROLS OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***



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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Peter Franchot  
Comptroller of Maryland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Maryland (the State) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 16, 2019. Our report includes a reference to other auditors who audited the financial statements of certain Economic Development Loan Programs; the Maryland Lottery and Gaming Control Agency; and the Maryland Technology Development Corporation, as described in our report on the State's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Internal Controls over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the State's internal controls over financial reporting (internal controls) 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 controls. Accordingly, we do not express an opinion on the effectiveness of the State's internal controls.

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



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Our consideration of internal controls over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal controls over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

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

We noted other matters involving the internal controls over financial reporting, which we have reported to the management of the University System of Maryland in a separate report dated October 29, 2019.

### **Purpose of this Report**

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

Owings Mills, Maryland  
December 16, 2019

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER  
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER  
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

The Honorable Peter Franchot  
Comptroller of Maryland

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

We have audited the State of Maryland's (the State) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the State's major Federal programs for the year ended June 30, 2019. The State's major Federal programs are identified in the Summary of Independent Public Accountants' Results section of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of the Maryland Water Quality Financing Administration and Maryland Transportation Authority, enterprise funds of the State of Maryland, which received Federal awards that are not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these entities because auditors were engaged to perform a separate audit in accordance with the Uniform Guidance.

***Management's Responsibility***

Management is responsible for compliance with Federal statutes, regulations, and 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's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the State's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2019.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance with the compliance requirements referred to above that are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2019-001, 2019-002, 2019-003, 2019-004, 2019-005, 2019-006, 2019-007, 2019-008, 2019-009, 2019-010, 2019-011, 2019-012, 2019-013, 2019-014, 2019-015, 2019-016, 2019-017, 2019-020, 2019-022, 2019-023, 2019-024 and 2019-025. Our opinion on each major Federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Corrective Action Plans. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Controls Over Compliance**

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

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



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*A significant deficiency in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal controls 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 controls over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Cost as items 2019-002, 2019-011, 2019-024 and 2019-025 that we consider to be material weaknesses. We did identify certain deficiencies in internal controls over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2019-003, 2019-005, 2019-006, 2019-007, 2019-008, 2019-009, 2019-010, 2019-012, 2019-013, 2019-014, 2019-015, 2019-016, 2019-017, 2019-020, 2019-022 and 2019-023, which we consider to be significant deficiencies.

The State's responses to the internal controls over compliance findings identified in our audit are described in the accompanying Schedule of Corrective Action Plans. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Owings Mills, Maryland  
March 20, 2020



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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE (USDA)</b>								
Agricultural Research: Basic and Applied Research	10.001		\$ -	\$ -	\$ 51,340		\$ 51,340	\$ -
Pass-Through University of Toledo	10.001	F-2017-142	3,679	-	-		3,679	-
Pass-Through USDA-Agricultural Research Service	10.001	5980805004	1,199	-	-		1,199	-
Pass-Through USDA-Agricultural Research Service	10.001	5880429013	10,166	-	-		10,166	-
Agricultural Research_Basic and Applied Research	10.001		313,590	-	104,409		417,999	-
Plant and Animal Disease, Pest Control and Animal Care	10.025		-	-	1,623,010		1,623,010	-
Pass-Through Animal and Plant Health Inspection Service	10.025	APP-6486	50,542	-	-		50,542	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		991,998	-	52,246		1,044,244	-
Conservation Reserve Program	10.069		-	-	8,685		8,685	-
Inspection Grading and Standardization, Shell Egg Surveillance	10.162		-	-	165,809		165,809	-
Market Protection and Promotion	10.163		-	-	136,330		136,330	-
Specialty Crop	10.170		-	-	295,045		295,045	-
Pass-Through Pennsylvania State University	10.170	6077UMCOP7030	20,790	-	-		20,790	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	-	-		-	-
Pass-Through Colorado State University	10.200	G897021	114,521	-	-		114,521	-
Pass-Through Delaware State University - GM	10.200	15-006HEH	9,590	-	-		9,590	-
Pass-Through Rutgers The State University of New Jersey	10.200	5950NER16FRPROSS	990	-	-		990	-
Pass-Through Rutgers The State University of New Jersey	10.200	0628NER18EH	4,830	-	-		4,830	-
Pass-Through Rutgers The State University of New Jersey	10.200	6172NER17F	37,003	-	-		37,003	-
Pass-Through Rutgers The State University of New Jersey	10.200	0621NER18MOR	37,411	-	-		37,411	-
Pass-Through Rutgers The State University of New Jersey	10.200	0569NER18RFC	115,735	-	-		115,735	-
Grants for Agricultural Research, Special Research Grants	10.200		817,494	-	-		817,494	328,166
Cooperative Forestry Research	10.202		-	-	111,900		111,900	-
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	-	1,438,648		1,438,648	-
Pass-Through Industry Vision Automation Corp.	10.212	18092513	79,732	-	-		79,732	-
Pass-Through Vedge Kids LLC	10.212	17030911	358	-	-		358	-
Small Business Innovation Research	10.212		-	-	-		-	-
Pass-Through Pennsylvania State University	10.215	5846UMUV2231	-	-	11,467		11,467	-
Pass-Through University of Vermont	10.215	ONE1525129001	-	-	21		21	-
Pass-Through University of Vermont	10.215	GNE1818532231	-	-	301		301	-
Pass-Through University of Vermont	10.215	GNE1611629994	-	-	504		504	-
Pass-Through University of Vermont	10.215	ONE1831532231	-	-	3,560		3,560	-
Pass-Through University of Vermont	10.215	GNE1716031064	-	-	4,361		4,361	-
Pass-Through University of Vermont	10.215	ONE1729531064	-	-	4,772		4,772	3,751
Pass-Through University of Vermont	10.215	LNE19392R33243	-	-	9,877		9,877	-
Pass-Through University of Vermont	10.215	GNE1715031064	-	-	11,224		11,224	-
Pass-Through University of Vermont	10.215	LNE1433829001	-	-	12,658		12,658	-
Pass-Through University of Vermont	10.215	LNE1534129994	-	-	13,752		13,752	-
Pass-Through University of Vermont	10.215	GNE1816732231	-	-	16,200		16,200	-
Pass-Through University of Vermont	10.215	SNE170531064	-	-	18,405		18,405	-
Pass-Through University of Vermont	10.215	GNE1714831064	-	-	19,390		19,390	-
Pass-Through University of Vermont	10.215	SNE180533243	-	-	63,621		63,621	-
Pass-Through University of Vermont	10.215	ENE18-151-32231	-	-	66,298		66,298	25,555
Pass-Through University of Vermont	10.215	LNE1836632231	-	-	78,331		78,331	25,433
Pass-Through University of Vermont	10.215	ENE1614431064	-	-	88,827		88,827	-
Pass-Through Vermont	10.215	C-4114	-	-	10,491		10,491	-
Sustainable Agriculture Research and Education	10.215		-	-	1,373,108		1,373,108	133,490
Pass-Through University of Delaware	10.216	44468	-	-	20,647		20,647	-
Pass-Through University of Maryland, Eastern Shore -	10.216	unknown	14,616	-	-		14,616	-
1890 Institution Capacity Building Grants	10.216		-	-	1,259,426		1,259,426	-
Pass-Through Virginia State University	10.216	R000035	7,964	-	-		7,964	-
Biotechnology Risk Assessment Research	10.219		488,833	-	-		488,833	80,125
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		89,841	-	-		89,841	75,518
Consumer Data and Nutrition Research	10.253		35,223	-	-		35,223	-
Integrated Programs	10.303		85,451	-	-		85,451	30,454
Pass-Through University of Georgia	10.307	SUB00000872	10,008	-	-		10,008	-
Pass-Through University of Georgia	10.307	SUB00001843	37,848	-	-		37,848	-
Organic Agriculture Research and Extension Initiative	10.307		-	-	-		-	-
Pass-Through Clemson University	10.309	17642072020386	91,094	-	-		91,094	-
Pass-Through North Carolina State University	10.309	2017039814	91,839	-	-		91,839	-
Specialty Crop Research Initiative	10.309		-	-	-		-	-
Pass-Through Cornell University	10.310	8131010909	619	-	-		619	-
Pass-Through Johns Hopkins University	10.310	2003231773	1,771	-	-		1,771	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE (USDA) (continued)</b>								
Specialty Crop Research Initiative								
Pass-Through North Carolina State University	10.310	2017318101	\$ 8,776	\$ -	\$ -		\$ 8,776	\$ -
Pass-Through North Carolina State University	10.310	2018053006	11,401	-	-		11,401	-
Pass-Through Ohio State University	10.310	60045862	50,000	-	-		50,000	-
Pass-Through The Research Foundation of State University	10.310	R996607	53,212	-	-		53,212	-
Pass-Through University of California Davis	10.310	20140303103	87,139	-	-		87,139	-
Pass-Through University of Delaware	10.310	40020	7,900	-	-		7,900	-
Pass-Through University of Minnesota	10.310	H006552201	3,189	-	-		3,189	-
Pass-Through University of Minnesota	10.310	H005558201	34,978	-	-		34,978	-
Pass-Through University of South Florida	10.310	5112130200B	48,639	-	-		48,639	-
Agriculture and Food Research Initiative (AFRI)	10.310		6,876,504	-	838		6,877,342	1,938,063
Pass Through Penn State University	10.310	5406-MSU-USDA-5007	15,905	-	-		15,905	-
Beginning Farmer and Rancher Development Program	10.311		-	-	-		-	-
Pass-Through Future Harvest CASA	10.311	16071978	-	-	53,669		53,669	-
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance								
Competitive Grants Program	10.328		481	-	-		481	-
Crop Protection and Pest Management Competitive Grants Program	10.329		321,530	-	-		321,530	47,955
Pass-Through Cornell University	10.329	7652310555	15	-	-		15	-
Pass-Through Cornell University	10.329	8693511200	7,658	-	-		7,658	-
Alfalfa and Forage Research Program	10.330		203,937	-	-		203,937	126,876
Pass-Through Salisbury University Foundation	10.351	24-023-521127396	-	-	32,342		32,342	-
Rural Business Development Grant	10.351		-	-	19,686		19,686	-
Agricultural Mediation Program	10.435		-	-	60,280		60,280	-
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	-	204,260		204,260	-
Crop Insurance	10.458		-	-	248,556		248,556	-
Cooperative Extension Service	10.500		-	-	50,196		50,196	-
Pass-Through Kansas State University	10.500	S18130	-	-	6,000		6,000	-
Pass-Through Kansas State University	10.500	S19116	-	-	19,439		19,439	-
Pass-Through Kansas State University	10.500	S18083	-	-	23,112		23,112	-
Pass-Through Northeast Center for Risk Management Education	10.500	49398	-	-	20,594		20,594	-
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	-	1,240,136		1,240,136	-
Child and Adult Care Food Program	10.536		-	-	4,273		4,273	-
DEPT. AGRICULTURE USDA	10.550		-	-	25,063,000		25,063,000	-
<b>Supplemental Nutritional Assistance Program Cluster (SNAP)</b>								
Food Stamps	10.551		-	-	885,756,162		885,756,162	-
Administrative Funding for Food Stamp Program	10.561		-	-	88,461,605		88,461,605	-
					\$	974,217,767		
<b>Child Nutrition Cluster</b>								
School Breakfast Program	10.553		-	-	69,416,118		69,416,118	-
Pass-Through - US Dept of Agriculture -Office of Food and Nutrition Service	10.553	Unknown	-	-	779,243		779,243	-
National School Lunch Program	10.555		-	-	179,152,267		179,152,267	-
Special Milk Program for Children	10.556		-	-	271,857		271,857	-
Summer Food Service Program for Children	10.559		-	-	10,321,100		10,321,100	-
<b>Total Child Nutrition Cluster</b>						259,940,585		
Special Supplemental Nutrition Program - WIC	10.557		-	-	96,099,495		96,099,495	23,169,718
Child and Adult Care Food Program	10.558		-	-	57,618,477		57,618,477	-
Administrative Expenses for Child Nutrition	10.560		-	-	3,929,434		3,929,434	-
<b>Food Distribution Cluster</b>								
DEPT OF AGRICULTURE-Commodity Supplemental Food Program	10.565		-	-	257,616		257,616	237,819
Emergency Food Assistance Program (Administrative Costs)	10.568		-	-	1,333,162		1,333,162	-
Emergency Food Assistance Program (Food Commodities)	10.569		-	-	9,894,288		9,894,288	-
<b>Total Food Distribution Cluster</b>						11,485,066		
WIC Farmers' Market Nutrition Program (FMNP)	10.572		-	-	384,717		384,717	-
Team Nutrition Training	10.574		-	-	235,341		235,341	-
Farm to School	10.575		-	-	125,588		125,588	-
Farmers Market Nutrition Program (SFMNP)	10.576		-	-	15,488		15,488	-
WIC EBT PLANNING GRANT	10.578		-	-	35,450		35,450	-
ADMINISTRATIVE REVIEW AND TRAINING	10.579		-	-	700,225		700,225	-
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		-	-	3,353,273		3,353,273	-
Forestry Research	10.652		163,651	-	-		163,651	-
Cooperative Forestry Assistance	10.664		-	-	750,250		750,250	-
Cooperative Forestry Assistance	10.664		14,743	-	58,274		73,017	-
Urban and Community Forestry Program	10.675		-	-	314,062		314,062	-
Urban and Community Forestry Program	10.675		15,316	-	111,117		126,433	34,319
Forest Legacy Program	10.676		-	-	19,846		19,846	-
Forest Stewardship Program	10.678		-	-	350,827		350,827	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE (USDA) (continued)</b>								
Forest Health Protection	10.680		\$ -	\$ -	68,700		\$ 68,700	\$ -
Forest Health Protection	10.680		4,954	-	-		4,954	-
International Forestry Programs	10.684		54,018	-	-		54,018	-
State Forestry Cooperative Fire Assistance	10.698		-	-	148,074		148,074	-
Partnership Agreements	10.699		-	-	-		-	-
Pass-Through Nature Conservancy	10.699	P118762 AZ	50,499	-	-		50,499	-
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		37,792	-	-		37,792	-
Rural Economic Development Loans and Grants	10.854		-	-	27,168		27,168	-
Rural Microentrepreneur Assistance Program	10.870		-	-	-		-	-
Socially-Disadvantaged Groups Grant	10.871		-	-	85,998		85,998	-
Soil and Water Conservation	10.902		26,199	-	76,748		102,947	-
Pass-Through University of Rhode Island	10.902	0000129295	1,710	-	-		1,710	-
Soil Survey	10.903		79,002	-	-		79,002	-
Environmental Quality	10.912		-	-	21,875		21,875	-
Pass-Through Delaware State University	10.912	2014-38500-22228	217	-	-		217	-
Pass-Through Indiana University of Pennsylvania	10.912	1718172693A7517438	28,966	-	-		28,966	-
Pass-Through Maryland Department of Environment	10.912	unknown	12,438	-	-		12,438	-
Pass-Through Texas State University	10.912	17010-82232-13	-	-	5,028		5,028	-
Environmental Quality Incentives Program	10.912		175,803	-	-		175,803	-
Agricultural Statistics Reports	10.950		4,824	-	-		4,824	-
Technical Agricultural Assistance	10.960		442,960	-	1,158,151		1,601,111	-
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	-	85,677		85,677	-
Pass-Through Almond Board of California	10.RD	14POLL6VANENGELSDORP	71	-	-		71	-
Pass-Through Colorado State University	10.RD	593689	16,162	-	-		16,162	-
Pass-Through Cornell University	10.RD	8028910773	23,014	-	-		23,014	-
Pass-Through Inventwood LLC	10.RD	18030852	30,000	-	-		30,000	-
Pass-Through Rutgers The State University of New Jersey	10.RD	6183NER17OH	540	-	-		540	-
Pass-Through Rutgers The State University of New Jersey	10.RD	6189NER17RFC	25,781	-	-		25,781	-
Pass-Through The Nature Conservancy-Delaware Field Office	10.RD	WPF18153SL	16,170	-	-		16,170	-
Department of Agriculture	10.RD		9,468,495	-	-		9,468,495	-
Department of Agriculture	10.RD		11,875	-	-		11,875	-
Contract/Other	10.Unknown		-	-	21,241		21,241	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE (USDA)</b>			<b>22,001,200</b>	<b>-</b>	<b>1,445,564,986</b>		<b>1,467,566,186</b>	<b>26,257,242</b>
<b>U.S. DEPARTMENT OF COMMERCE (DOC)</b>								
Integrated Ocean Observing System (IOOS)	11.012		1,287,869	-	-		1,287,869	919,298
Pass-Through Rutgers, The State University of New Jersey	11.012	PO # 2375501	557	-	-		557	-
Pass-Through Southeastern Universities Research Assoc.	11.012	NA13NOS0120139	30,424	-	-		30,424	-
Pass-Through University of Alaska Fairbanks	11.012	UAF 15-0070 PO488811	159,484	-	-		159,484	-
Pass-Through University of South Carolina	11.012	17-3138PO#2000028018	5,132	-	-		5,132	-
CYBERSECURITY ASSISTANCE FOR MD DEFENSE	11.020		-	-	100,314		100,314	-
Cluster Grants	11.020		-	-	160,145		160,145	-
Economic Development Technical Assistance	11.303		-	-	139,689		139,689	20,433
Pass Through to University Of Maryland College Park	11.303	Z7896001	17,142	-	-		17,142	-
<b>Economic Development Cluster</b>								
Economic Adjustment Assistance	11.307		-	-	90,655		90,655	-
Economic Adjustment Assistance	11.307 011903134		-	-	572,169		572,169	-
Economic Adjustment Assistance	11.307 014903271		-	-	1,696,256		1,696,256	-
Economic Adjustment Assistance	11.307 014903420-01490342001		-	-	3,430,301		3,430,301	-
<b>Total Economic Development Cluster</b>						\$ 5,789,381		
Interjurisdictional Fisheries Act of 1986	11.407		-	-	35,208		35,208	-
Pass-Through Chesapeake Bay Office	11.417	CB-96325901	1,343,641	-	-		1,343,641	14,873
Pass-Through Maryland Sea Grant Extension	11.417	60315049805	-	-	71,652		71,652	-
Pass-Through Univ. of Washington	11.417	UWSC9634/BPO21174	7,522	-	-		7,522	-
Pass-Through Univ. of Washington	11.417	UWSC10444-BPO36144	38,769	-	-		38,769	-
Pass-Through University of Mississippi	11.417	19-12-025	1,850	-	-		1,850	-
Sea Grant Support	11.417		2,537,995	-	-		2,537,995	1,018,713
Sea Grant Support	11.417		17,657	-	-		17,657	-
Coastal Zone Management Administration Awards	11.419		-	-	2,310,755		2,310,755	-
Coastal Zone Management Estuarine Research Reserves	11.420		-	-	551,266		551,266	-
Financial Assistance for National Centers for Coastal Ocean Science	11.426		-	-	243,860		243,860	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		14,020	-	60,778		74,798	4,597
Pass-Through National Fisheries Institute	11.427	NA15NMF4270289	7,276	-	-		7,276	-
Pass-Through University of Maryland, College Park	11.431	unknown	18,266	-	-		18,266	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF COMMERCE (DOC) (continued)</b>								
Climate and Atmospheric Research	11.431		\$ 653,092	\$ -	\$ -		\$ 653,092	\$ -
Pass Through Universities Space Research Administration	11.431	05787-01	51,006	-	-		51,006	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		22,530,834	-	-		22,530,834	6,734,806
Pass-Through American Rivers	11.432	Award Ltr 2.21.18	93,054	-	-		93,054	-
Pass-Through Woods Hole Oceanographic Institute	11.432	A101316 NA14OAR43201	543,699	-	-		543,699	-
Marine Mammal Data Program	11.439		-	-	23,515		23,515	-
Environmental Sciences, Applications, Data, and Education	11.440		397,597	-	-		397,597	-
Unallied Management Projects	11.454		4,236	-	315		4,551	-
Chesapeake Bay Studies	11.457		173,642	-	-		173,642	2,261
Pass-Through Chesapeake Research Consortium	11.457	NA15NMF4570252	15,055	-	-		15,055	-
Pass-Through Oyster Recovery Partnership	11.457	Task #1 - 2018	749,990	-	-		749,990	-
Pass-Through University of Delaware	11.457	unknown	7,500	-	-		7,500	-
Weather and Air Quality Research	11.459		312,203	-	-		312,203	-
HABITAT CONVERSATION	11.463		-	-	1,266,423		1,266,423	-
Pass Through National Fish and Wildlife Foundation	11.463	0603.15.05044 - NA14NMF4630260	302	-	-		302	-
Pass-Through Colorado State University	11.468	G014711	149,798	-	-		149,798	-
Applied Meteorological Research	11.468		218,075	-	-		218,075	857
Unallied Science Program	11.472		-	-	781		781	-
Pass-Through University of Massachusetts - Dartmouth	11.472	21911 - UMCES	1,129	-	-		1,129	-
Unallied Science Program	11.472		70,187	-	17,779		87,966	-
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	-	326,538		326,538	-
Pass-Through Atlantic States Marine Fisheries Commission	11.474	16-0401	43,919	-	-		43,919	-
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	-	-		-	-
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	11.478		599,847	-	-		599,847	47,706
Pass-Through Louisiana State University	11.478	PO-0000032946	83,165	-	-		83,165	-
Educational Partnership Program	11.481		-	-	2,599,755		2,599,755	-
Pass-Through Howard University	11.481	0008971-1000066110	20,979	-	-		20,979	-
Pass-Through Howard University	11.481	0008971-1000075646	65,345	-	-		65,345	-
Pass-Through Research Foundation of CUNY	11.481	49312-D	8,593	-	-		8,593	-
Pass-Through Research Foundation of CUNY	11.481	CM00001962-00	122,724	-	-		122,724	-
Coral Reef Conservation Program	11.482		36,308	-	-		36,308	-
Measurement and Engineering Research and Standards	11.609		19,276,683	-	-		19,276,683	-
Pass-Through National Cybersecurity Center of Excellence	11.610	5111755	19,376	-	-		19,376	-
Standards Information Center	11.610		-	-	-		-	-
Manufacturing Extension Partnership	11.611		-	-	77,099		77,099	-
National Institute of Standards and Technology								
Pass-Through Prometheus Computing	11.618	S8134109CQ0044	44,798	-	-		44,798	-
Arrangements for Interdisciplinary Research Infrastructure	11.619		175,076	-	-		175,076	134,886
Pass-Through Iowa State University	11.619	4262104	3,502	-	-		3,502	-
Pass-Through The National Institute for Innovation in Manu	11.619	18071944	92,568	-	-		92,568	-
Pass-Through University of Delaware	11.619	PC21050	3,747	-	-		3,747	-
Pass-Through University of Delaware	11.619	PC21038	10,401	-	-		10,401	-
Pass-Through University of Delaware	11.619	PC21008	11,448	-	-		11,448	-
Pass-Through University of Delaware	11.619	PC21067	14,974	-	-		14,974	-
Pass-Through University of Delaware	11.619	0000049449	117,345	-	-		117,345	-
Pass-Through Virginia Commonwealth University (OCGA)	11.619	FP00002150_SA001	9,495	-	-		9,495	-
Science, Technology, Business and/or Education Outreach	11.620		58,295	-	3,169,673		3,227,968	-
Pass-Through Global Science and Technology Inc.	11.RD	19020691	34,735	-	-		34,735	-
Pass-Through Global Science and Technology Inc.	11.RD	19020692	74,243	-	-		74,243	-
Pass-Through Global Science and Technology Inc.	11.RD	19020696	86,733	-	-		86,733	-
Pass-Through Howard University	11.RD	00089711000070197	77,665	-	-		77,665	-
Pass-Through National Cybersecurity Center of Excellence	11.RD	13125349	7,248	-	-		7,248	-
Pass-Through National Cybersecurity Center of Excellence	11.RD	11121204	31,416	-	-		31,416	-
Pass-Through National Cybersecurity Center of Excellence	11.RD	14125350	52,686	-	-		52,686	-
Pass-Through National Cybersecurity Center of Excellence	11.RD	5111755	89,139	-	-		89,139	5,000
Pass-Through The MITRE Corporation	11.RD	102056	55,667	-	-		55,667	-
Department of Commerce	11.RD		26,931	-	-		26,931	-
Dept of Commerce NIST-Science, Tech, Business Educ Outreach	11.RD		5,668	-	-		5,668	-
Research and Development - Other	11.RD		187,030	-	-		187,030	-
<b>TOTAL DEPARTMENT OF COMMERCE (DOC)</b>			<b>53,006,752</b>	<b>-</b>	<b>16,944,926</b>		<b>69,951,678</b>	<b>8,903,430</b>

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF DEFENSE (DOD)</b>								
Procurement Technical Assistance For Business Firms	12.002		\$ -	\$ -	\$ 609,941		\$ 609,941	\$ -
State Memo of Agreement Prog for Reimb of Tech Service	12.113		-	-	1,030,394		1,030,394	-
Collaborative Research and Development	12.114		367,146	-	-		367,146	-
Basic and Applied Scientific Research	12.300		10,606,077	-	-		10,606,077	1,671,179
Pass-Through AFOSR-Air Force Office of Scientific Research	12.300	FA95501410353	145,845	-	-		145,845	35,337
Pass-Through Air Force Research Laboratory	12.300	FA87501620191	634,219	-	-		634,219	-
Pass-Through Duke University	12.300	14ONR1006	146,680	-	-		146,680	-
Pass-Through Energetics Technology Center	12.300	0196	585,280	-	-		585,280	-
Basic and Applied Scientific Research								
Pass-Through Johns Hopkins University	12.300	2002692358	305,405	-	-		305,405	-
Pass-Through Johns Hopkins University Applied Physics Labo	12.300	3885221	243,860	-	-		243,860	-
Pass-Through Naval Research Laboratory	12.300	N00173171G005	21,957	-	-		21,957	-
Pass-Through Robotic Research, LLC	12.300	SUB2017-UMBC-012VLAD	1,854	-	-		1,854	-
Pass-Through University of Southern California	12.300	115239289	49,528	-	-		49,528	-
Basic and Applied Scientific Research	12.300		96,709	-	-		96,709	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		1,827,556	-	-		1,827,556	713,568
Pass-Through George Mason University	12.351	E2045781	43,929	-	-		43,929	-
Pass-Through University of Michigan	12.351	3002565439	20,838	-	-		20,838	-
Pass-Through Institute of International Education Inc.	12.357	2603UMCP32GO051P04	-	-	40,252		40,252	-
Pass-Through Institute of International Education Inc.	12.357	2GO1801UMCP19PGO051PO	-	-	111,562		111,562	-
ROTC Language and Culture Training Grants	12.357		-	-	-		-	-
National Guard Military Operations & Maint	12.401		-	-	24,189,922		24,189,922	-
National Guard Civilian Youth Opportunities	12.404		-	-	2,667,878		2,667,878	-
Military Medical Research and Development	12.420		3,314,167	-	787,408		4,101,575	2,381,277
Pass-Through Adaptimmune Ltd.	12.420	ADP-0022-003	-	-	1,000		1,000	-
Pass-Through Denver Health and Hospital Authority	12.420	FY 19.794.008	-	-	85,543		85,543	-
Pass-Through DREXEL UNIVERSITY	12.420	840013-2	56,476	-	-		56,476	-
Pass-Through gel-e, Inc	12.420	18041365	77,221	-	-		77,221	-
Pass-Through Geneva Foundation	12.420	HU00011810013	3,360	-	-		3,360	-
Pass-Through Henry M. Jackson Foundation	12.420	4474	33,493	-	-		33,493	-
Pass-Through Henry M. Jackson Foundation	12.420	3487	143,653	-	-		143,653	-
Pass-Through Howard County Health Department	12.420	Vendor#1108052	-	-	35,825		35,825	-
Pass-Through Humacyte	12.420	5/25/2017	-	-	8,976		8,976	-
Pass-Through Intelligent Automation, Inc.	12.420	W81XWH-19-C-0008	-	-	25,154		25,154	-
Pass-Through JHU School of Hygiene/Pub Hlth	12.420	2000857890	13,437	-	-		13,437	-
Pass-Through JHU School of Hygiene/Pub Hlth	12.420	2002931553	13,620	-	-		13,620	-
Pass-Through JHU School of Hygiene/Pub Hlth	12.420	W81XWH-16-C-0188	-	-	55,416		55,416	-
Pass-Through JHU School of Hygiene/Pub Hlth	12.420	2003522951	-	-	86,928		86,928	-
Pass-Through JHU School of Hygiene/Pub Hlth	12.420	2001205111	145,705	-	-		145,705	-
Pass-Through Johns Hopkins University	12.420	PO# 2002478761	-	-	25,909		25,909	-
Pass-Through Johns Hopkins University - SOM	12.420	2003823252	47,633	-	-		47,633	-
Pass-Through National Trauma Institute	12.420	NTRAP-18-08	7,985	-	-		7,985	-
Pass-Through National Trauma Institute	12.420	NTI-CLOTT17-15	104,650	-	-		104,650	-
Pass-Through Patient-Centered Outcomes Research Inst	12.420	PCS-1609-36512	1,375,637	-	-		1,375,637	602,030
Pass-Through Sanaria Incorporated	12.420	CCT 1957-15	149,550	-	-		149,550	-
Pass-Through Uniformed Services University	12.420	HU000118ACV04	-	-	508,429		508,429	-
Pass-Through University of Alabama at Birmingham	12.420	W81XWH-15-1-075	270,612	-	-		270,612	-
Pass-Through University of Pittsburgh	12.420	0046641 (411447-2)	361,621	-	-		361,621	-
Pass-Through University of Washington	12.420	UWSC8780	28,319	-	-		28,319	-
Basic Scientific Research	12.431		11,064,086	-	-		11,064,086	4,317,907
Pass-Through DCS Corp	12.431	APX02-N010 PO 161474	324,154	-	-		324,154	-
Pass-Through Duke University	12.431	3130591	80,556	-	-		80,556	-
Pass-Through Johns Hopkins University	12.431	2003506521	140,984	-	-		140,984	-
Pass-Through Johns Hopkins University	12.431	124850	255,935	-	-		255,935	-
Pass-Through Princeton University	12.431	SUB0000082	343,734	-	-		343,734	-
Pass-Through University of California Davis	12.431	A140030S002	109,719	-	-		109,719	-
Pass-Through University of North Carolina at Charlotte	12.431	2017084001UMD	191,189	-	-		191,189	-
Pass-Through Virginia Polytechnic Institute & State University	12.431	45048419113	97,345	-	-		97,345	-
Basic Scientific Research	12.431		91,471	-	-		91,471	-
The Language Flagship Grants to Institutions of Higher Education	12.550		-	-	-		-	-
Pass-Through Institute of International Education Inc.	12.550	0054UMCP13SSA280PO8	-	-	1,034		1,034	-
Pass-Through Institute of International Education Inc.	12.550	0054UMCP13SSP280PO11	-	-	9,000		9,000	-
Pass-Through Institute of International Education Inc.	12.550	0054UMCP13SSA280PO10	-	-	78,973		78,973	-
Pass-Through Institute of International Education Inc.	12.550	0054UMCP13ARA280PO1	-	-	252,235		252,235	-
Pass-Through Institute of International Education Inc.	12.550	0054UMCP13PER280PO2	-	-	491,951		491,951	-
Economic Adjustment Assist. For State Governments	12.610		-	-	68,085		68,085	-

STATE OF MARYLAND

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Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF DEFENSE (DOD) (continued)</b>								
SPECIAL PROJS/OTHER FEDERAL AGCY	12.617		\$ -	\$ -	\$ 5,141,609		\$ 5,141,609	\$ 2,323,238
Basic, Applied, and Advanced Research in Science and Engineering	12.630		343,152	-	-		343,152	-
Basic, Applied, Advanced Research in Science & Engineering	12.630		603,786	-	-		603,786	120,000
Pass Through Technology Student Association	12.630		24,607	-	-		24,607	-
Pass Through John Hopkins University	12.630		236,114	-	-		236,114	-
Pass Through John Hopkins University	12.630	96,017,970.000	209,711	-	-		209,711	-
Pass Through John Hopkins University	12.630	96,018,488.000	60,034	-	-		60,034	-
Science, Technology, Engineering and Mathematics Educational Program: Science, Mathematics and Research for Transformation (SMART)+A358	12.631		566,621	-	-		566,621	95,448
Pass-Through Cooperative Ecosystem Studies Units	12.631	W912HZ-15-2-0029	183,700	-	-		183,700	-
Motor Week Energy	12.678		-	-	220,592		220,592	-
Air Force Defense Research Sciences Program	12.800		12,484,477	-	-		12,484,477	3,776,014
Pass-Through Booz Allen and Hamilton Inc.	12.800	S901533BAH	24,546	-	-		24,546	-
Pass-Through California Institute of Technology	12.800	1021098624	39,489	-	-		39,489	-
Pass-Through California Institute of Technology	12.800	S395090	346,212	-	-		346,212	-
Pass-Through DARPA-Defense Advanced Research Projects Agency	12.800	D17AP00025	224,608	-	-		224,608	43,965
Pass-Through Dynaflo, Inc.	12.800	2M17058-1-UMBC	19,319	-	-		19,319	-
Pass-Through Johns Hopkins University	12.800	2002938795	8,937	-	-		8,937	-
Pass-Through Massachusetts Institute of Technology	12.800	5710003636	445,701	-	-		445,701	-
Pass-Through Massachusetts Institute of Technology	12.800	5710003628	529,565	-	-		529,565	46,906
Pass-Through Northwestern University	12.800	SP0032777PROJ0008739	168,395	-	-		168,395	-
Pass-Through Pennsylvania State University	12.800	4789UMAFOSR0004	285,166	-	-		285,166	-
Pass-Through The Regents Of The University of Colorado - B	12.800	1552228	196,188	-	-		196,188	-
Pass-Through The Regents Of The University of Colorado - B	12.800	1553898	231,823	-	-		231,823	-
Pass-Through University of California Los Angeles	12.800	1010GWA357	103,365	-	-		103,365	-
Pass-Through University of Connecticut	12.800	70307	270,478	-	-		270,478	-
Pass-Through University of Illinois at Urbana-Champaign	12.800	08285815924	103,644	-	-		103,644	-
Pass-Through University of Illinois-Urbana/Champaign	12.800	092135-17077	84,215	-	-		84,215	-
Pass-Through University of New Mexico	12.800	271470871D	562,367	-	-		562,367	-
Pass-Through University of Washington	12.800	UWSC7986	288,056	-	-		288,056	-
Pass-Through Wyle Integrated Science & Engineering Gr	12.800	T72551	80,339	-	-		80,339	-
Pass Through Massachusetts Institute of Technology	12.800	FA8650-17-C-9113	143,434	-	-		143,434	-
Language Grant Program	12.900		11,235	-	-		11,235	-
Mathematical Sciences Grants Program	12.901		9,558	-	99,688		109,246	-
Mathematical Sciences Grants Program	12.901		44,716	-	-		44,716	-
Pass Through Maryland Procurement Office	12.901	H98230-18-C-0171	24,091	-	-		24,091	-
Information Security Grants	12.902		111,630	-	307,143		418,773	-
Pass-Through Purdue University	12.902	H982301710314	11,986	-	-		11,986	-
GenCyber Grants Program	12.903		-	-	20		20	-
Pass-Through Louisiana State University	12.905	H982301710404	37,715	-	-		37,715	-
CyberSecurity Core Curriculum	12.905		-	-	554,535		554,535	-
Research and Technology Development	12.910		4,589,574	-	-		4,589,574	214,223
Pass-Through Air Force Research Laboratory	12.910	FA86501827833	399,393	-	-		399,393	98,569
Pass-Through DARPA	12.910	HR001117C01	194,845	-	-		194,845	-
Pass-Through DARPA-Defense Advanced Research Projects Agency	12.910	D18AP00055	93,915	-	-		93,915	-
Pass-Through DARPA-Defense Advanced Research Projects Agency	12.910	D18AP00060	213,945	-	-		213,945	-
Pass-Through Galois	12.910	2015019MM	9,971	-	-		9,971	-
Pass-Through Galois	12.910	2015019	120,496	-	-		120,496	-
Pass-Through Massachusetts Institute of Technology	12.910	S4761	31,796	-	-		31,796	-
Pass-Through Space and Naval Warfare Systems Center	12.910	N660011714037	78,330	-	-		78,330	-
Pass-Through Space and Naval Warfare Systems Center	12.910	N660011724009	1,566,167	-	-		1,566,167	89,395
Pass-Through University of California Berkeley	12.910	00009967	153,710	-	-		153,710	-
Intergovernmental Personnel Act (IPA) Mobility Program	12.IPA		-	-	495,481		495,481	-
Department of Defense	12.RD		19,949,605	-	-		19,949,605	2,249,552
Pass-Through Advanced Materials and Devices	12.RD	AMADUMD012017	25,413	-	-		25,413	-
Pass-Through Advanced Rotorcraft Technology Inc.	12.RD	17091317001	288,752	-	-		288,752	-
Pass-Through Advanced Systems & Technologies Inc.	12.RD	17082341	40,000	-	-		40,000	-
Pass-Through Alion Science and Technology Group	12.RD	SCR1138222	7,355	-	-		7,355	-
Pass-Through AlphaSTAR	12.RD	06091702LS	56,583	-	-		56,583	-
Pass-Through Assured Information Security Inc.	12.RD	C237SA	137,491	-	-		137,491	-
Pass-Through Bell Helicopter	12.RD	4501060749	44,472	-	-		44,472	-
Pass-Through Booz Allen and Hamilton Inc.	12.RD	S900659BAH	491,018	-	-		491,018	-
Pass-Through Booz Allen and Hamilton, Inc.	12.RD	S901188BAH	108,718	-	-		108,718	-



STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF DEFENSE (DOD) (continued)</b>								
Department of Defense								
Pass-Through Carbon Solutions	12.RD	16072022	\$ 24,623	\$ -	\$ -		\$ 24,623	\$ -
Pass-Through Carbon Solutions	12.RD	19010344	49,132	-	-		49,132	-
Pass-Through Centeye Inc.	12.RD	PCYE1406031	32	-	-		32	-
Pass-Through Charles River Analytics, Inc.	12.RD	SC1600202	190,021	-	-		190,021	-
Pass-Through Chemtronergy LLC	12.RD	204400101	48,031	-	-		48,031	-
Pass-Through Clarkson Aerospace Corporation	12.RD	17-D-0018-S13	72,233	-	-		72,233	-
Pass-Through Columbia University	12.RD	4GG008712	973,062	-	-		973,062	-
Pass-Through CREARE LLC	12.RD	90058	30,964	-	-		30,964	-
Pass-Through CREARE LLC	12.RD	S625	49,413	-	-		49,413	-
Pass-Through DCS Corp	12.RD	APX03-S025/PO180280	92,923	-	-		92,923	-
Pass-Through Delta Group International LLC	12.RD	15113394	35,193	-	-		35,193	-
Pass-Through Durham University	12.RD	18102894	9,785	-	-		9,785	-
Pass-Through Echelon Biosciences Inc.	12.RD	19020542	114,177	-	-		114,177	-
Pass-Through Euclid Techlabs LLC	12.RD	17113250	1,182	-	-		1,182	-
Pass-Through Heron Systems Inc.	12.RD	2000104245	93,447	-	-		93,447	-
Pass-Through In-Depth Engineering Corporation	12.RD	UMDRMS00415SCA	51,700	-	-		51,700	-
Pass-Through Innoveering LLC	12.RD	17082337	15,969	-	-		15,969	-
Pass-Through Innoveering LLC	12.RD	20595168	20,984	-	-		20,984	-
Pass-Through Intelligent Automation Inc.	12.RD	22721	192,105	-	-		192,105	-
Pass-Through Invocon Inc.	12.RD	57400012015	846	-	-		846	-
Pass-Through Johns Hopkins University Applied Physics Labo	12.RD	811401	43	-	-		43	-
Pass-Through Johns Hopkins University Applied Physics Labo	12.RD	138200	9,433	-	-		9,433	-
Pass-Through Johns Hopkins University Applied Physics Labo	12.RD	144985	26,031	-	-		26,031	-
Pass-Through Johns Hopkins University Applied Physics Labo	12.RD	149157	45,346	-	-		45,346	-
Pass-Through Johns Hopkins University Applied Physics Labo	12.RD	150018	112,754	-	-		112,754	-
Pass-Through Johns Hopkins University Applied Physics Labo	12.RD	143061	160,000	-	-		160,000	-
Pass-Through Johns Hopkins University Applied Physics Labo	12.RD	151591	211,002	-	-		211,002	-
Pass-Through Juxtapia, LLC	12.RD	W81XWH-15C-0156	38,642	-	-		38,642	-
Pass-Through Luna	12.RD	334302UMD	87,837	-	-		87,837	-
Pass-Through Massachusetts Institute of Technology	12.RD	7000390723	11,947	-	-		11,947	-
Pass-Through Michigan Technological University	12.RD	1803001Z1	29,772	-	-		29,772	-
Pass-Through Microsphere Material Solutions	12.RD	18082240	38,046	-	-		38,046	-
Pass-Through Navitas Advanced Solutions Group	12.RD	18123604	59,970	-	-		59,970	-
Pass-Through Next 3D Tech LLC	12.RD	17082360	22,479	-	-		22,479	-
Pass-Through Northrop Grumman Corporation	12.RD	8200220781	6,272	-	-		6,272	-
Pass-Through Northrop Grumman Corporation	12.RD	8140000918	171,116	-	-		171,116	-
Pass-Through Oregon Health & Science University	12.RD	1008339	3,526	-	-		3,526	-
Pass-Through Perspecta Labs Inc.	12.RD	2738	12	-	-		12	-
Pass-Through Perspecta Labs Inc.	12.RD	PO0008779	225,723	-	-		225,723	-
Pass-Through Provatek LLC	12.RD	ProvatekUMDRADICS000	40,756	-	-		40,756	-
Pass-Through Raytheon BBN Technologies	12.RD	LBN9512897	312,144	-	-		312,144	-
Pass-Through Steel Founders' Society of America Inc.	12.RD	2017108CLIN0001	33,648	-	-		33,648	-
Pass-Through Stevens Institute of Technology	12.RD	210282701	9,327	-	-		9,327	-
Pass-Through Storagenegy Technologies Inc.	12.RD	17123605	40,000	-	-		40,000	-
Pass-Through Systems & Technology Research LLC	12.RD	20170036	88,669	-	-		88,669	-
Pass-Through Technical Data Analysis Inc.	12.RD	206900101	26,150	-	-		26,150	-
Pass-Through Technology Service Corporation	12.RD	TSC38706560057	11,079	-	-		11,079	-
Pass-Through Toyon Research Corporation	12.RD	SC17F0431	16	-	-		16	-
Pass-Through Toyon Research Corporation	12.RD	SC19F1221	37,500	-	-		37,500	-
Pass-Through Universal Technology Corporation	12.RD	15S760022C1	15	-	-		15	-
Pass-Through University of California Berkeley	12.RD	00009967	15,128	-	-		15,128	-
Pass-Through University of Florida	12.RD	SUB00001656	33,684	-	-		33,684	-
Pass-Through University of Pennsylvania	12.RD	572101	41,854	-	-		41,854	-
Pass-Through Vesperix Corporation	12.RD	17092844	145,213	-	-		145,213	-
Pass-Through XL Scientific LLC	12.RD	00001	45,360	-	-		45,360	-
Pass-Through Zeteo Tech LLC	12.RD	16030680	171,781	-	-		171,781	-
Research and Development - Other	12.RD		922,716	-	-		922,716	110,917
Other Department of Defense	12.RD		8,233,252	-	-		8,233,252	448,642
Contract other	12.Unknown		-	-	70,538		70,538	-
Pass-Through Institute of International Education Inc.	12.Unknown	00054UMCP13SSP208PO9	-	-	15,000		15,000	-
Contract/Other	12.Unknown		-	-	6,616,129		6,616,129	-
Contract/Other - Defense Information Systems Agency (DISA)	12.Unknown		-	-	7,755		7,755	-
<b>TOTAL U.S. DEPARTMENT OF DEFENSE (DOD)</b>			<b>95,197,789</b>	<b>-</b>	<b>44,700,305</b>		<b>139,898,094</b>	<b>19,338,167</b>

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</b>								
Supportive Housing for Persons with Disabilities	14.181		\$ -	\$ -	404,792		\$ 404,792	\$ -
<b>Section 8 Project-Based Cluster</b>								
Section 8 Housing Assistance Payments Program	14.195		-	-	226,348,275		226,348,275	-
Moderate Rehab	14.856		-	-	254,181		254,181	-
<b>Total Section 8 Project-Based Cluster</b>								
<b>CDBG- Entitlement Grants Cluster</b>								
Community Development Block Grants/Entitlement Grants								
Pass Through City of Baltimore	14.218	#35895	-	-	203		203	-
Pass Through City of Baltimore	14.218	#37453	-	-	3,803		3,803	-
<b>Total CDBG- Entitlement Grants Cluster</b>								
Community Development Block Grant/State's Program	14.228		-	-	17,169,461	4,006	17,169,461	14,876,580
Emergency Solution Grant	14.231		-	-	1,242,208		1,242,208	-
Supportive Housing Program	14.235		-	-	895,143		895,143	-
HOME Investment Partnership Program	14.239		-	-	2,052,964		2,052,964	-
Housing Opportunities for Persons with AIDS	14.241		-	-	2,146,351		2,146,351	1,768,975
Pass-Through Baltimore City Government	14.241	unknown	-	-	15,155		15,155	-
Pass-Through Balt City Dept of Housing/Community Dev	14.241	36473	-	-	293,667		293,667	-
Pass-Through City of Wilmington, Delaware	14.246		-	-	40,489		40,489	-
Continuum of Care	14.267		-	-	4,633,882		4,633,882	4,503,608
CDBG Disaster Recovery	14.269		-	-	2,206		2,206	-
Appalachian Economic Development	14.270		-	-	394,729		394,729	-
Housing Trust Fund	14.275		-	-	499,373		499,373	-
Section 8 Housing Assistance Payments : Special Allocations	14.326		-	-	806,927		806,927	-
Fair Housing Assistance Program: State and Local	14.401		-	-	326,215		326,215	-
General Research and Technology Activity	14.506		-	-	-		-	-
Pass-Through University of Idaho	14.506	LP2513-SB-893962	22,404	-	-		22,404	-
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536		-	-	-		-	-
Pass-Through University of Idaho	14.536	H-21678CA	9,797	-	-		9,797	-
Section 8 Housing Choise Vouchers	14.871		-	-	21,128,454		21,128,454	-
Pass-Through Healthy Housing Solutions Inc.	14.unknown	HHSI17S1002	-	-	848		848	-
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</b>			<b>32,201</b>	<b>-</b>	<b>278,659,326</b>		<b>278,691,527</b>	<b>21,149,163</b>
<b>U.S. DEPARTMENT OF THE INTERIOR (DOI)</b>								
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	-	1,014,899		1,014,899	-
Abandoned Mine Land Reclamation (AMLR) Program	15.252		-	-	2,330,453		2,330,453	-
BOEM Renewable Energy Program	15.423		-	-	308,692		308,692	-
Pass-Through Cornell University	15.423	87438-11229	7,649	-	-		7,649	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		80,692	-	-		80,692	-
BOEM Marine Minerals Activities- Hurricane Sandy	15.424		-	-	35,066		35,066	-
<b>Fish and Wild Life Cluster</b>								
Sport Fish Restoration	15.605		-	-	4,304,544		4,304,544	-
Wildlife Restoration	15.611		-	-	5,442,711		5,442,711	-
<b>Total Fish and Wild Life Cluster</b>								
Fish and Wildlife Management Assistance	15.608		66,590	-	-	9,747,255	66,590	38,023
Pass-Through San Francisco State University	15.608	S17-0006	85,439	-	-		85,439	-
Fish and Wildlife Management Assistance	15.608		-	-	-		-	-
Cooperative Endangered Species Conservation Fund	15.615		-	-	33,591		33,591	-
Clean Vessel Act	15.616		-	-	196,808		196,808	-
Coastal	15.630		120,342	-	-		120,342	-
State Wildlife Grants	15.634		-	-	681,152		681,152	-
Pass-Through Florida Fish and Wildlife	15.634	13064	361	-	-		361	-
State Wildlife Grants	15.634		-	-	-		-	-
ENDANGERED SPECIES CONSERVATION-RECOV	15.657		-	-	15,930		15,930	-
Endagered Species - Candidate Conversation	15.660		-	-	23,472		23,472	-
National Wetlands Inventory	15.665		51,591	-	-		51,591	-
Hurricane Sandy Disaster Relief Activities	15.677		-	-	29,052		29,052	-
Assistance to State Water Resources Research Institutes	15.805		8,563	-	-		8,563	-
Pass-Through Maryland Waters Resources Research Center	15.805	GA16AP00061	39,439	-	-		39,439	-
Pass-Through University of Southern California	15.807	104713823	15,084	-	-		15,084	-
Earthquake Hazards Program Assistance	15.807		-	-	-		-	-
U.S. Geological Survey_ Research and Data Collection	15.808		268,768	-	53,916		322,684	-
National Cooperative Geologic Mapping Program	15.810		-	-	59,381		59,381	-

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF THE INTERIOR (DOI) (continued)</b>								
National Cooperative Geologic Mapping	15.810		\$ 101,401	\$ -	\$ -		\$ 101,401	\$ 32,045
National Geological and Geophysical Data Preservation Program	15.814		-	-	64,227		64,227	-
Historic Preservation Fund Grants-In-Aid	15.904		-	-	854,754		854,754	92,607
Pass Through National Trust for Historic Preservation	15.904	P17AP00064	9,796	-	-		9,796	-
Outdoor Recreation - Acquisition, Development and Planning	15.916		-	-	1,486,415		1,486,415	-
Outdoor Recreation Acquisition, Development and Planning	15.916		4,397	-	-		4,397	-
Rivers, Trails and Conservation Assistance	15.921		36,591	-	-		36,591	-
NPS - Mational Maritime Heritage Grant Program	15.925		-	-	82,168		82,168	77,217
Save America's Treasures	15.929		-	-	40,400		40,400	40,400
Chesapeake Bay Gateways Network	15.930		9,559	-	-		9,559	-
National Trails System Project	15.935		-	-	11,202		11,202	-
National Trails System Projects	15.935		-	-	21,865		21,865	-
Cooperative Research and Training Programs - Resources of the National Park System	15.945		613,398	-	25,239		638,637	-
Pass-Through Cooperative Ecosystem Studies Units	15.945	P17AC01034	274,532	-	-		274,532	13,162
Pass-Through University of Richmond	15.945	P14AC01729	10,891	-	-		10,891	-
Cooperative Research and Training Programs - Resources of the National Park System	15.945		-	-	70,637		70,637	-
National Park Service Conservation, Protection, Outreach, and Education	15.954		3,074	-	1,500		4,574	-
NPS- Hurricane Sandy	15.957		-	-	290,817		290,817	116,054
Hurricane Sandy	15.979		-	-	-		-	-
Pass-Through Cooperative Ecosystem Studies Units	15.979	G14AC00072	508	-	-		508	-
National Groundwater Monitoring Network	15.980		-	-	36,245		36,245	-
Pass-Through White Clay Watershed Association	15.RD	18123597	-	-	9,283		9,283	-
Pass-Through Wildlife Management Institute	15.RD	GSA00041	4,026	-	-		4,026	-
Department of the Interior	15.RD		4,199,740	-	-		4,199,740	2,504,695
<b>TOTAL U.S. DEPARTMENT OF THE INTERIOR (DOI)</b>			<b>6,012,431</b>	<b>-</b>	<b>17,524,419</b>		<b>23,536,849</b>	<b>2,914,203</b>
<b>U.S. DEPARTMENT OF JUSTICE (DOJ)</b>								
Contract / Other	16.000		-	-	1,244,600		1,244,600	-
Marijuana Eradication	16.004		-	-	122,146		122,146	-
Sexual Assault Services Formula	16.017		-	-	424,598		424,598	385,043
Services for Trafficking Victims	16.320		785,712	-	-		785,712	485,730
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	-	110,187		110,187	70,695
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		51,173	-	-		51,173	-
Juvenile Justice and Delinquency Prevention: Allocation to States	16.540		-	-	663,089		663,089	301,523
Juvenile Justice and Delinquency Prevention	16.540		130,028	-	-		130,028	59,217
Missing Children's assistance	16.543		-	-	289,777		289,777	-
MD JUSTICE STATITSTICS PROGRAM - SACS	16.550		-	-	201,411		201,411	36,700
National Criminal History Improvement Program (NCHIP)	16.554		-	-	798,447		798,447	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		-	-	47,244		47,244	-
Pass-Through Baltimore County Public Schools	16.560	PR16134472-1	-	-	62,702		62,702	-
Pass-Through University of Pittsburgh	16.560	0059288 (413841-3)	159,636	-	-		159,636	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		1,312,538	-	-		1,312,538	282,170
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566		26,895	-	-		26,895	-
Crime Victim Assistance	16.575		-	-	38,751,059		38,751,059	33,192,679
Crime Victim Compensation	16.576		-	-	400,000		400,000	400,000
Victim Assistance Discretionary Grant Training Prog	16.582		-	-	15,392		15,392	12,737
Pass-Through Equal Justice Works	16.582	2017-MU-MU-K131	-	-	34,491		34,491	-
Pass-Through Equal Justice Works	16.582	2018CVJC047	-	-	17,211		17,211	-
Crime Victim Assistance/Discretionary Grants	16.582		-	-	-		-	-
Drug Court Discretionary Grant Program	16.585		-	-	23,131		23,131	-
Violence Against Women Formula Grants	16.588		-	-	2,576,233		2,576,233	2,245,440
Grant to Encourage Arrest Policies and Enforcement Of Protection Orders	16.590		-	-	163,540		163,540	161,666
Residential Substance Abuse Treatment for State Prisoners	16.593		-	-	237,463		237,463	146,818
State Criminal Alien Assistance Program	16.606		-	-	2,028,828		2,028,828	-
Gun Violence Prosecution Program	16.609		-	-	226,701		226,701	191,148
State and Local Anti-Terrorism Training	16.614		-	-	-		-	-
Pass-Through Institute For Intergovernmental Research	16.614	19082374	-	-	11,886		11,886	-
Public Safety Partnership and Community Policing	16.710		-	-	326,185		326,185	-
USDOJ NIBRS	16.734		-	-	137,312		137,312	-
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735		-	-	-		-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	-	2,597,872		2,597,872	1,964,318
Pass-Through University of Colorado	16.738	2014-DJ-15-008683061	2,025	-	-		2,025	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	-	-		-	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE (DOJ) (continued)</b>								
DNA Capacity Enhancement FY 06(46195)	16.741		\$ -	\$ -	\$ 248,489		\$ 248,489	\$ -
PAUL COVERDELL NAT FORENSIC-LAB	16.742		-	-	-		-	-
WCHD Reentry and recovery project	16.745		-	-	84,794		84,794	-
Support for Adam Walsh Act Implementation Grant Program	16.750		-	-	224,007		224,007	-
SMART - 2008	16.751		-	-	80,400		80,400	-
PRESCRIPTION DRUG MONITORING	16.754		-	-	418,640		418,640	-
Violence Against Women Formula Grant(VARA)	16.800		-	-	208,883		208,883	-
Second Chance Act Reentry Initiative	16.812		-	-	-		-	-
Pass-Through Baltimore Police Department	16.812	2017-MU-BX-0007	75,784	-	-		75,784	-
NARIP	16.813		-	-	701,299		701,299	-
JUSTICE PROGRAM	16.816		-	-	30,000		30,000	-
Postconviction Testing of DNA Evidence to Exonerate the Innocent	16.820		-	-	91,573		91,573	-
Sexual Assault Kits	16.833		-	-	22,451		22,451	21,314
OJJDP - MD Juvenile Defender Certification Project	16.836		-	-	11,708		11,708	-
OFFICE OF JUSTICE PROGRAMS (Stop School Violence)	16.839		-	-	3,349		3,349	-
EQUITABLE SHARING PROGRAM	16.922		-	-	2,864,769		2,864,769	-
National Institute of Justice	16.RD		283,176	-	-		283,176	-
Pass-Through Justice Research and Statistics Association	16.RD	18113353	6,120	-	-		6,120	-
Pass-Through Prince Georges County Health Department	16.RD	4300008046	5,893	-	-		5,893	-
Pass-Through Westat Corporation	16.RD	6303S01	73,499	-	-		73,499	-
Pass-Through Baltimore City Health Dept.	16.UNKNOWN	CO #37853	51,001	-	-		51,001	-
Contract/Other	16.Unknown		-	-	-		-	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE (DOJ)</b>			<b>2,963,480</b>	<b>-</b>	<b>56,501,867</b>		<b>59,465,347</b>	<b>39,957,198</b>
<b>U.S. DEPARTMENT OF LABOR (DOL)</b>								
Contract / Other	17.000		-	-	1,313,342		1,313,342	-
Labor Force Statistics	17.002		-	-	1,028,314		1,028,314	-
Compensation and Working Conditions	17.005		-	-	212,669		212,669	-
<b>Employment Service Cluster:</b>								
Employment Service	17.207		-	-	13,058,982		13,058,982	-
Disabled Veterans' Outreach Program (DVOP)	17.801		-	-	1,921,272		1,921,272	-
Local Veterans' Employment Representative Program	17.804		-	-	1,102,607		1,102,607	-
<b>Total Employment Service Cluster</b>						\$ 16,082,861		
Unemployment Insurance	17.225		-	-	519,898,760		519,898,760	-
Senior Community Service Employment Program	17.235		-	-	1,002,368		1,002,368	-
Trade Adjustment Assistance : Workers	17.245		-	-	2,026,605		2,026,605	-
<b>WIOA Cluster</b>								
Workforce Investment Act: Adult Program	17.258		-	-	11,385,206		11,385,206	-
Workforce Investment Act: Youth Activities	17.259		-	-	11,240,470		11,240,470	-
WIA DISLOCAT STATEWIDE CONTRACT	17.278		-	-	1,880,485		1,880,485	-
<b>Total WIOA Cluster</b>						24,506,161		
Workforce Investment Act: Dislocated Workers	17.260		-	-	10,418,953		10,418,953	-
CORPS	17.261		-	-	38,931		38,931	-
H-1B Job Training Grants	17.268		-	-	-		-	-
Pass-Through Montgomery College	17.268	HG-29354-16-60-A-24	12,716	-	-		12,716	-
Pass-Through Montgomery College	17.268	HG-30135-17-60-A-24	13,765	-	-		13,765	-
Work Opportunity Tax Credit Program	17.271		-	-	201,829		201,829	-
Labor Certification for Alien Workers	17.273		-	-	448,116		448,116	-
MARC-BRAC	17.277		-	-	576,776		576,776	-
WIA DISLOCAT EBE	17.280		-	-	155,474		155,474	-
WIA DLW TECHNICAL ASSISTANCE & TRAINING	17.281		-	-	636,678		636,678	-
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282		-	-	-		-	-
Pass-Through Montgomery College	17.282	TC-26466-14-60-A24	155,852	-	-		155,852	-
US Dept of Labor - Trade Adjustment Assistance Community College and Career Training	17.282		-	-	41,845		41,845	-
Apprenticeship USA State Expansion Grant	17.285		-	-	851,763		851,763	-
Occupational Safety & Health	17.503		-	-	3,659,791		3,659,791	-
Consultation Agreements	17.504		-	-	807,762		807,762	-
Occupational Illness and Injury Prevention Program	17.600		-	-	81,938		81,938	-
Contract / Other	17.unknown		-	-	6,083,007		6,083,007	-
<b>TOTAL U.S. DEPARTMENT OF LABOR (DOL)</b>			<b>182,333</b>	<b>-</b>	<b>590,073,943</b>		<b>590,256,276</b>	<b>-</b>

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF STATE (DOS)</b>								
Public Diplomacy Programs	19.040		\$ 54,823	\$ -	\$ -		\$ 54,823	\$ -
The Secretary's Office of the Global Partnership Initiative (S/GPI) Grant Programs	19.301		-	-	-		-	-
Pass-Through University of North Carolina	19.301	SPK33018GR0	9,236	-	-		9,236	-
Pass-Through AMIDEAST	19.400	20320-19	-	-	490		490	-
Academic Exchange Programs - Graduate Students	19.400		-	-	-		-	-
Academic Exchange Programs - English Language Programs	19.421		-	-	-		-	-
Pass-Through FHI 360	19.421	P017004585	-	-	1,252		1,252	-
Pass-Through FHI 360	19.421	PO18001392	-	-	37,980		37,980	-
Pass-Through FHI 360	19.421	PO18003475	-	-	83,382		83,382	-
Middle East Partnership Initiative	19.500		-	-	872,799		872,799	417,654
International Grant of Mexico	19.703		-	-	573,284		573,284	-
Trans-National Crime	19.705		-	-	201,491		201,491	-
Department of State	19.RD		53,295	-	-		53,295	-
Pass-Through Institute of International Education Inc.	19.RD	13113188	46	-	-		46	-
Pass-Through Medical Technology Enterprise Consortium	19.RD	MTEC-17-01-DHIM-02	126,367	-	-		126,367	13,562
Department of State - Other	19.RD		193,916	-	-		193,916	-
Pass-Through DECO Inc	19.Unknown	MR16IRPConsult01	-	-	14,933		14,933	-
Contract/Other	19.UNKNOWN		-	-	-		-	-
<b>TOTAL U.S. DEPARTMENT OF STATE (DOS)</b>			<b>437,683</b>	<b>-</b>	<b>1,785,611</b>		<b>2,223,294</b>	<b>431,216</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION (DOT)</b>								
Airport Improvement Program	20.106		-	-	7,114,258		7,114,258	-
Aviation Research Grants	20.108		102,283	-	-		102,283	-
Air Transportation Centers of Excellence	20.109		2,476	-	-		2,476	1,651
F-SHRP RESEARCH PROGRAM HEP	20.200		-	-	902,007		902,007	-
Pass-Through Delaware Department of Transportation	20.200	1840	488,046	-	-		488,046	438,029
Highway Research and Development Program	20.200		328,085	-	-		328,085	70,833
Highway Planning and Construction	20.205		-	-	561,798,097		561,798,097	59,094,671
Pass-Through Minnesota Department of Transportation	20.205	1000021	8,611	-	-		8,611	-
Highway Planning and Construction	20.205		103,677	-	-		103,677	-
Highway Training and Education	20.215		-	-	18,418		18,418	-
Highway Training and Education	20.215		23,000	-	-		23,000	-
National Motor Carrier Safety	20.218		-	-	1,765,870		1,765,870	-
NATIONAL RECREATIONAL TRAILS. SAFETY	20.219		-	-	846,554		846,554	96,862
Commercial Driver Lic Grant Agreement	20.232		-	-	393,542		393,542	-
B&P Tunnel Inspection and Conceptual Design	20.314		-	-	1,497		1,497	-
Baltimore - Washington SC Maglev	20.318		-	-	9,188,126		9,188,126	9,188,126
COMPLIANCE TESTING OF VTMS UP 125 MPH	20.321		-	-	8,151,808		8,151,808	-
<b>Federal Transit Cluster</b>								
Federal Transit: Capital Investment Grants	20.500		-	-	69,564,886		69,564,886	112,013
Federal; Transit: Formula Grants	20.507		-	-	155,407,647		155,407,647	31,404,218
MARC FIXED GUIDEWAY	20.525		-	-	81,547,071		81,547,071	251,205
SEC 5339 BUS FACILITIES & MAINTENANCE	20.526		-	-	411,578		411,578	156,467
<b>Total Federal Transit Cluster</b>						\$ 306,931,182		
Federal Transit: Metropolitan Planning Grants	20.505		-	-	10,824,174		10,824,174	10,518,031
Formula Grants for Other Than Urbanized Areas	20.509		-	-	10,569,759		10,569,759	6,613,174
<b>Transit Services Program Cluster</b>								
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		-	-	2,928,219		2,928,219	729,697
Job Access: Reverse Commute	20.516		-	-	105,864		105,864	8,678
NEW FREEDOM INITIATIVE	20.521		-	-	60,524		60,524	27,685
<b>Total Transit Services Program Cluster</b>						3,094,607		
MDOT State Safety Oversight	20.528		-	-	621,661		621,661	-
<b>Highway Safety Cluster</b>								
State and Community Highway Safety	20.600		-	-	2,351,726		2,351,726	780,086
National Priority Safety Program	20.616		-	-	4,374,107		4,374,107	1,650,293
<b>Total Highway Safety Cluster</b>						6,725,833		
Pipeline Safety	20.700		-	-	613,828		613,828	-
University Transportation Centers Program	20.701		176,233	-	-		176,233	151,535
University Research Institutes Program	20.702		1,242,252	-	-		1,242,252	476,242
Pass Through University of Maryland College Park	20.702	5984 - Z9600004	55,250	-	-		55,250	-
Pass Through Penn State University	20.702	unknown	83,823	-	-		83,823	-

STATE OF MARYLAND

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF TRANSPORTATION (DOT) (continued)</b>								
Interagency Hazardous Materials Public Sector Training and Planning	20.703		\$ -	\$ -	\$ 233,506		\$ 233,506	\$ 87,197
Great Ships Initiative	20.818		458,041	-	-		458,041	133,317
Ballast Water Treatment Technologies	20.819		-	-	283,232		283,232	-
Assistance to Small & Disadvantaged Businesses								
Pass Through Virginia Tech University	20.910	69A3551747123-VTT-004	12,749	-	-		12,749	-
Transportation Planning, Research and Education	20.931		-	-	-		-	-
Pass-Through Morgan State University	20.931	69A3551747123UMD002	316,605	-	-		316,605	-
Surface Transportation _ Discretionary Grants for Capital Investment	20.932		-	-	2,357,673		2,357,673	-
National Infra Invest Tiger VI	20.933		-	-	2,779,735		2,779,735	1,136,546
Department of Transportation Other	20.RD		1,139,694	-	-		1,139,694	1,048,924
Pass-Through American Association of State Highway and Tra	20.RD	180053	117,338	-	-		117,338	-
Pass-Through Battelle Memorial Institute	20.RD	US0010000716543	730,043	-	-		730,043	-
Pass-Through ICF International	20.RD	15KBSK0144	10,000	-	-		10,000	-
Pass-Through Illinois Department of Transportation	20.RD	0114940719001000	562,929	-	-		562,929	132,000
Pass-Through Metropolitan Washington Council of Governments								
Pass-Through Metropolitan Washington Council of Governments	20.RD	17056	113,027	-	-		113,027	-
Department of Transportation Other								
Pass-Through The National Academies - Transportation Resea	20.RD	SUB0001015	207,131	-	-		207,131	9,993
Pass-Through Vanasse Hangen Brustlin Inc.	20.RD	3861701	31,587	-	-		31,587	-
Department of Transportation Other	20.unknown		-	-	415,783		415,783	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION (DOT)</b>			<b>6,312,880</b>	<b>-</b>	<b>935,631,150</b>		<b>941,944,030</b>	<b>124,317,473</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>								
Pass-Through University of Baltimore Foundation	21.008	18-LITC0201-03-00	-	-	41,016		41,016	-
Pass-Through University of Baltimore Foundation	21.008	19-LITC0399-01-00	-	-	52,667		52,667	-
Low Income Taxpayer Clinics	21.008		-	-	159,888		159,888	-
Intergovernmental Personnel Act (IPA) Mobility Program	21.IPA		-	-	30,659		30,659	-
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>			<b>-</b>	<b>-</b>	<b>284,230</b>		<b>284,230</b>	<b>-</b>
<b>APPALACHIAN REGIONAL COMMISSION (ARC)</b>								
Appalachian Regional Development (See individual Appalachian Programs)	23.001		-	-	16,735		16,735	-
Appalachian Area Development	23.002		-	-	111,071		111,071	-
Appalachian Area Development	23.002		-	-	2,945		2,945	-
Appalachian Development Highway System	23.003		48,605	-	-		48,605	-
Appalachian State Research, Technical Assistance	23.011		-	-	49,304		49,304	-
Pass-Through East Tennessee State University	23.011	18-132-1-S3.1	-	-	4,500		4,500	-
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		-	-	184,355		184,355	-
<b>TOTAL APPALACHIAN REGIONAL COMMISSION (ARC)</b>			<b>48,605</b>	<b>-</b>	<b>368,910</b>		<b>417,515</b>	<b>-</b>
<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC)</b>								
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts	30.002		-	-	371,174		371,174	-
<b>GENERAL SERVICES ADMINISTRATION (GSA)</b>								
Donation of Federal Surplus Property Program	39.003		-	-	2,732,460		2,732,460	-
General Services Administration	39.RD		3,213,088	-	-		3,213,088	-
<b>TOTAL GENERAL SERVICES ADMINISTRATION (GSA)</b>			<b>3,213,088</b>	<b>-</b>	<b>2,732,460</b>		<b>5,945,548</b>	<b>-</b>
<b>LIBRARY OF CONGRESS</b>								
Books for the Blind and Physically Handicapped	42.001		-	-	-		-	-
Pass-Through Herschel Science Center @JPL	42.001	1467932	-	-	2,551		2,551	-
Pass-Through University of California San Diego	42.RD	91545713	137,905	-	-		137,905	-
Pass-Through Waynesburg University	42.RD	17041000	6,308	-	-		6,308	-
Library of Congress- Other	42.Unknown		-	-	1,089		1,089	-
<b>TOTAL LIBRARY OF CONGRESS</b>			<b>144,213</b>	<b>-</b>	<b>3,640</b>		<b>147,853</b>	<b>-</b>
<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION (NASA)</b>								
Science	43.001		48,337,101	-	160,300		48,497,401	6,214,110
Pass-Through Arizona State University	43.001	17204	134,303	-	-		134,303	-
Pass-Through Atmospheric & Environmental Research Inc	43.001	P1911-002	49	-	-		49	-
Pass-Through Auburn University	43.001	17PHYS209379UMCP	71,386	-	-		71,386	-
Pass-Through City University of New York	43.001	CM00001813-00	74,348	-	-		74,348	-
Pass-Through Colorado State University	43.001	G800911	27,023	-	-		27,023	-
Pass-Through Columbia University	43.001	GG012356	15,938	-	-		15,938	-

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION (NASA) (continued)</b>								
Science								
Pass-Through Columbia University	43.001	97GG009393	\$ 21,575	\$ -	\$ -	\$ -	\$ 21,575	\$ -
Pass-Through Hazen and Sawyer	43.001	32335-000	54,206	-	-	-	54,206	-
Pass-Through Howard University	43.001	884310000643246327	20,593	-	-	-	20,593	-
Pass-Through Jet Propulsion Laboratory	43.001	1613949	5,126	-	-	-	5,126	-
Pass-Through Jet Propulsion Laboratory	43.001	1364443	49,799	-	-	-	49,799	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.001	1544292	11	-	-	-	11	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.001	1586741	346	-	-	-	346	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.001	1572522	3,095	-	-	-	3,095	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.001	1621209	4,332	-	-	-	4,332	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.001	1554354	19,559	-	-	-	19,559	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.001	1601853	31,509	-	-	-	31,509	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.001	1523148	50,015	-	-	-	50,015	-
Pass-Through Johns Hopkins University	43.001	2002688546	115,827	-	-	-	115,827	-
Pass-Through Johns Hopkins University Applied Physics Labo	43.001	135521	31,483	-	-	-	31,483	-
Pass-Through Johns Hopkins University Applied Physics Labo	43.001	129175	50,759	-	-	-	50,759	-
Pass-Through Lowell Observatory	43.001	201571093	108	-	-	-	108	-
Pass-Through Lowell Observatory	43.001	201881310UMD	16,443	-	-	-	16,443	-
Pass-Through Lowell Observatory	43.001	201881094	53,539	-	-	-	53,539	-
Pass-Through Lowell Observatory	43.001	2016-81210-UMDBC	64,955	-	-	-	64,955	-
Pass-Through Montana State University	43.001	G23917W6575	49,603	-	-	-	49,603	-
Pass-Through Nanohmics Inc.	43.001	16072084	23	-	-	-	23	-
Pass-Through NASA - Goddard Space Flight Center	43.001	80NSSC17K0046	137,199	-	-	-	137,199	-
Pass-Through North Carolina State University	43.001	2016-2332-02	1,672	-	-	-	1,672	-
Pass-Through Oregon State University	43.001	NS299A-B	35,140	-	-	-	35,140	-
Pass-Through Penn State University	43.001	5079-UMSEC-NASA-M37G	4,033	-	-	-	4,033	-
Pass-Through Pennsylvania State University	43.001	5713UMNASA0690	38,558	-	-	-	38,558	-
Pass-Through Planetary Science Institute	43.001	1406	1,538	-	-	-	1,538	-
Pass-Through Planetary Science Institute	43.001	1408	6,222	-	-	-	6,222	-
Pass-Through Planetary Science Institute	43.001	1437	13,883	-	-	-	13,883	-
Pass-Through Science Systems & Application, Inc.	43.001	21606-17-044	23,454	-	-	-	23,454	-
Pass-Through Science Systems & Application, Inc.	43.001	21606-18-057	77,772	-	-	-	77,772	-
Pass-Through SETI Institute	43.001	SC3174	41,641	-	-	-	41,641	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	GO617090X	1,525	-	-	-	1,525	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	AR617007A	9,983	-	-	-	9,983	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	GO718115X	12,995	-	-	-	12,995	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	GO718062A	15,008	-	-	-	15,008	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	DD718097A	19,277	-	-	-	19,277	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	TM819005A	29,652	-	-	-	29,652	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	GO920104X	39,957	-	-	-	39,957	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	GO819052A	51,363	-	-	-	51,363	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	GO819088X	60,180	-	-	-	60,180	-
Pass-Through Smithsonian - Astrophysical Observatory	43.001	GO819075X	61,946	-	-	-	61,946	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO9-20015B	59	-	-	-	59	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17078C	2,115	-	-	-	2,115	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO8-19010A	3,252	-	-	-	3,252	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	G07-18082A	3,626	-	-	-	3,626	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO7-18091X	6,091	-	-	-	6,091	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17025A	7,908	-	-	-	7,908	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	G07-18012A	9,380	-	-	-	9,380	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	SV3-83018	16,710	-	-	-	16,710	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17007A	25,974	-	-	-	25,974	-
Pass-Through Southwest Research Institute	43.001	M99003PK	5,716	-	-	-	5,716	-
Pass-Through Space Science Institute	43.001	00748	15,634	-	-	-	15,634	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14257001A	6	-	-	-	6	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14159.001-A	317	-	-	-	317	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13676.005-A	1,303	-	-	-	1,303	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14671.001-A	2,365	-	-	-	2,365	-
Pass-Through Space Telescope Science Institute	43.001	HSTAR14319002A	3,008	-	-	-	3,008	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO15135005A	3,532	-	-	-	3,532	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14357001A	4,398	-	-	-	4,398	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13945.007-A	4,449	-	-	-	4,449	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO15110006A	4,629	-	-	-	4,629	-

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<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION (NASA) (continued)</b>								
Science								
Pass-Through Space Telescope Science Institute	43.001	HSTGO14732002A	\$ 8,446	\$ -	\$ -		\$ 8,446	\$ -
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14618.009-A	9,207	-	-		9,207	-
Pass-Through Space Telescope Science Institute	43.001	STSCI50383	9,286	-	-		9,286	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14158.001-A	13,468	-	-		13,468	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13731.011-A	15,100	-	-		15,100	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14767006A	21,253	-	-		21,253	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14477.001-A	22,585	-	-		22,585	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13941001A	23,497	-	-		23,497	-
Pass-Through Space Telescope Science Institute	43.001	HSTHF251360001A	31,235	-	-		31,235	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14636003A	38,194	-	-		38,194	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14260001A	68,589	-	-		68,589	-
Pass-Through Spectral Sciences Incorporated	43.001	34670014794	78,387	-	-		78,387	-
Pass-Through Universities Space Research Association	43.001	SOF040032	76	-	-		76	-
Pass-Through Universities Space Research Association	43.001	SOF040151	4,971	-	-		4,971	-
Pass-Through Universities Space Research Association	43.001	SOF060165	5,304	-	-		5,304	-
Pass-Through Universities Space Research Association	43.001	SOF060173	37,535	-	-		37,535	-
Pass-Through Universities Space Research Association	43.001	20190256	54,537	-	-		54,537	-
Pass-Through University of Alaska-Fairbanks	43.001	UAF190006	8,328	-	-		8,328	-
Pass-Through University of Arizona	43.001	409534	35,520	-	-		35,520	-
Pass-Through University of California Irvine	43.001	20173538	124,345	-	-		124,345	-
Pass-Through University of California Los Angeles	43.001	1295GTA001	209,433	-	-		209,433	38,063
Pass-Through University of California San Diego	43.001	S9001302	18,268	-	-		18,268	-
Pass-Through University of Georgia	43.001	SUB00001042	23,221	-	-		23,221	-
Pass-Through University of Hawaii	43.001	MA1026	23,783	-	-		23,783	-
Pass-Through University of Idaho	43.001	SP0813SB1880972	76,754	-	-		76,754	-
Pass-Through University of Massachusetts Boston	43.001	B000691517	25,048	-	-		25,048	-
Pass-Through University of Michigan	43.001	SUBK00011235	564	-	-		564	-
Pass-Through University of Michigan	43.001	SUBK00008051 PO300516237	13,386	-	-		13,386	-
Pass-Through University of Michigan	43.001	3004596035	22,746	-	-		22,746	-
Pass-Through University of Michigan	43.001	3004064629	24,843	-	-		24,843	-
Pass-Through University of Nebraska - Lincoln	43.001	25-6238-0753-002	41,568	-	-		41,568	-
Pass-Through University of Nevada Reno	43.001	UNR1818	46,861	-	-		46,861	-
Pass-Through University of New Hampshire	43.001	17062	63,752	-	-		63,752	-
Pass-Through University of Washington	43.001	10483	511	-	-		511	-
Pass-Through US Smithsonian Institution	43.001	DD718093A	15,688	-	-		15,688	-
Pass-Through US Smithsonian Institution	43.001	DD819099A	31,193	-	-		31,193	-
Pass-Through Virginia Polytechnic Institute & State Un	43.001	42668919113	37,367	-	-		37,367	-
Pass-Through West Virginia University	43.001	14764UM	6,426	-	-		6,426	-
Pass-Through West Virginia University	43.001	15920UM	32,697	-	-		32,697	-
Pass-Through West Virginia University	43.001	17661UM	38,826	-	-		38,826	-
Pass Through University of Maryland Baltimore County	43.001	NNX17AG40G	48,095	-	-		48,095	24,374
Science	43.001		610,328	-	-		610,328	-
Aeronautics	43.002		72,034	-	-		72,034	23,452
Pass Through Universities Space Research Administration	43.002	NNG11HP16A - 5700-01-02	3,029,221	-	-		3,029,221	-
Pass Through Universities Space Research Administration	43.002	NNX15AB51G - REF # 1	87,646	-	-		87,646	85,415
Pass Through Universities Space Research Administration	43.002		87,646	-	-		87,646	-
Exploration	43.003		18,916,041	-	-		18,916,041	10,039,169
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.003	1617621	29,724	-	-		29,724	-
Pass-Through National Space Grant Foundation	43.003	XHab201706	5,909	-	-		5,909	-
Aeronautics, Recovery Act	43.004		59,349	-	-		59,349	-
Science, Recovery Act	43.006		76,017	-	-		76,017	-
Space Operations	43.007		294,208	-	-		294,208	30,133
Education	43.008		-	-	87,731		87,731	-
Pass-Through Hampton University	43.008	HU-160021/P1603109	112,634	-	-		112,634	-
Pass-Through Texas State University	43.008	17010-82232-17	-	-	16,131		16,131	-
Pass-Through Texas State University	43.008	17010-82232-12	25,024	-	-		25,024	-
Pass-Through Virginia Polytechnic Institute and State University	43.008	422401-19332	-	-	19,833		19,833	-
Education	43.008		97,747	-	-		97,747	-
Citizenship Education and Training	43.008		-	-	120,086		120,086	-
Cross Agency Support	43.009		3,300,243	-	-		3,300,243	396,650
Space Technology	43.012		637,713	-	-		637,713	-



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<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION (NASA) (continued)</b>								
Intergovernmental Personnel Act (IPA) Mobility Program	43.IPA		\$ -	\$ -	\$ 329,743		\$ 329,743	\$ -
National Aeronautics & Space Administration	43.RD		772,481	-	-		772,481	78,731
Pass-Through Alcyon Technical Services JV LLC	43.RD	SEAS082620160049	245,222	-	-		245,222	-
Pass-Through California Institute of Technology	43.RD	1527473	23,468	-	-		23,468	-
Pass-Through Cornell University	43.RD	777407	14,957	-	-		14,957	-
Pass-Through Intelligent Automation Inc.	43.RD	23851	71,939	-	-		71,939	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.RD	1568615	2,614	-	-		2,614	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.RD	1267923	14,030	-	-		14,030	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.RD	1602096	14,999	-	-		14,999	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.RD	1564404	23,522	-	-		23,522	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.RD	1572518	34,352	-	-		34,352	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.RD	1498083	56,545	-	-		56,545	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech	43.RD	1588120	131,727	-	-		131,727	-
Pass-Through Johns Hopkins University Applied Physics Labo	43.RD	132347	36,628	-	-		36,628	-
Pass-Through Johns Hopkins University Applied Physics Labo	43.RD	130736	77,825	-	-		77,825	-
Pass-Through Johns Hopkins University Applied Physics Labo	43.RD	134364	130,098	-	-		130,098	-
Pass-Through Kitware	43.RD	K00258900S01	37,380	-	-		37,380	-
Pass-Through Maryland Space Grant Consortium	43.RD	2004176315	12,634	-	-		12,634	-
Pass-Through Massachusetts Institute of Technology	43.RD	5710003696	108,327	-	-		108,327	-
Pass-Through Metron Aviation Inc.	43.RD	UMD000396CN132	871	-	-		871	-
Pass-Through Nanohmics Inc.	43.RD	NAN1773	106,362	-	-		106,362	-
Pass-Through National Institute of Aerospace	43.RD	401005UMD	14,826	-	-		14,826	-
Pass-Through National Institute of Aerospace	43.RD	T19-601049	24,956	-	-		24,956	-
Pass-Through National Institute of Aerospace	43.RD	301004CUMD	43,609	-	-		43,609	-
National Aeronautics & Space Administration								
Pass-Through National Institute of Aerospace	43.RD	301004AUMD	62,007	-	-		62,007	-
Pass-Through National Institute of Aerospace	43.RD	301004BUMD	65,191	-	-		65,191	-
Pass-Through National Institute of Aerospace	43.RD	201093UMD	146,840	-	-		146,840	-
Pass-Through Ohio State University	43.RD	60061598	277,900	-	-		277,900	-
Pass-Through Science Systems and Applications Inc.	43.RD	2160816008	38,401	-	-		38,401	-
Pass-Through Science Systems and Applications Inc.	43.RD	2141015022	106,749	-	-		106,749	-
Pass-Through Southwest Research Institute	43.RD	899060JD	358	-	-		358	-
Pass-Through Southwest Research Institute	43.RD	K99061JRG	12,736	-	-		12,736	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13738001A	66	-	-		66	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO14453012A	2,689	-	-		2,689	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13665014A	2,870	-	-		2,870	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO15372005A	4,110	-	-		4,110	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO14757010A	4,329	-	-		4,329	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO15150002A	4,830	-	-		4,830	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO14607001A	5,815	-	-		5,815	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO15455001A	6,848	-	-		6,848	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO14850001A	7,696	-	-		7,696	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO14758009A	9,315	-	-		9,315	-
Pass-Through Space Telescope Science Institute	43.RD	51199	23,672	-	-		23,672	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO15331005A	24,481	-	-		24,481	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO15421001A	35,782	-	-		35,782	-
Pass-Through Space Telescope Science Institute	43.RD	STSCI50764	45,966	-	-		45,966	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO15069002A	50,512	-	-		50,512	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO15155003A	58,434	-	-		58,434	-
Pass-Through Universities Space Research Association	43.RD	SOF030120	742	-	-		742	-
Pass-Through University of California Berkeley	43.RD	00007550	98,313	-	-		98,313	-
Pass-Through University of Washington	43.RD	UWSC10434	19,954	-	-		19,954	-
Pass-Through Wyle Laboratories, Inc.	43.RD	101000000000	134,614	-	-		134,614	-
Pass-Through X-Wave Innovations	43.RD	10341	11,240	-	-		11,240	-
Research and Development - Other	43.RD		205,779	-	-		205,779	-
<b>TOTAL NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION (NASA)</b>			<b>82,426,512</b>	<b>-</b>	<b>733,824</b>		<b>83,160,336</b>	<b>16,930,097</b>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)</b>								
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	-	30,623		30,623	-
Pass-Through University of Baltimore Foundation	45.024	DCA 2017-07	-	-	15,000		15,000	-
Promotion of the Arts: Partnership Agreements	45.025		-	-	764,735		764,735	-
Pass-Through Mid Atlantic Arts Foundation	45.025	30397	-	-	1,600		1,600	-
Pass-Through Mid Atlantic Arts Foundation	45.025	30398	-	-	3,080		3,080	-

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<b>NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH) (continued)</b>								
Promotion of the Arts: Partnership Agreements								
Pass-Through Mid Atlantic Arts Foundation	45.025	30654	\$ -	\$ -	1,810		\$ 1,810	\$ -
Pass-Through Mid Atlantic Arts Foundation	45.025	30655	-	-	1,610		1,610	-
Pass-Through Mid Atlantic Arts Foundation	45.025	30746	-	-	550		550	-
Promotion of the Arts Partnership Agreements	45.025		-	-	-		-	-
Promotion of the Humanities Division of Preservation and Access	45.149		176,672	-	3,384		180,056	21,093
Promotion of the Humanities Fellowships and Stipends	45.160		-	-	6,946		6,946	-
Promotion of the Humanities Research	45.161		144,364	-	-		144,364	-
Promotion of the Humanities Research	45.161		-	-	118,820		118,820	-
Pass-Through Library of America	45.164	G1235149-16	-	-	868		868	-
Promotion of the Humanities Public Programs	45.164		-	-	-		-	-
Promotion of the Humanities Office of Digital Humanities	45.169		14,899	-	-		14,899	-
Museum Grants for African American History and Culture	45.309		-	-	59,125		59,125	-
Museum Grants for African American History and Culture	45.309		7,887	-	-		7,887	-
State Library Program	45.310		-	-	3,086,754		3,086,754	2,295,816
National Leadership Grants	45.312		136,537	-	-		136,537	-
Pass-Through Kent State University	45.312	414308UMD	14,381	-	-		14,381	-
Laura Bush 21st Century Librarian Program	45.313		-	-	480,631		480,631	24,062
Pass-Through University of California Los Angeles	45.313	0285GRA128	-	-	4,155		4,155	-
Promotion of the Humanities- Other	45.RD		-	-	11,159		11,159	-
Pass-Through Ithaka	45.Unknown	18082198	-	-	13,518		13,518	-
Contract/Other	45.Unknown		-	-	28,979		28,979	-
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)</b>			<b>494,740</b>	<b>-</b>	<b>4,633,347</b>		<b>5,128,087</b>	<b>2,340,971</b>
<b>NATIONAL SCIENCE FOUNDATION (NSF)</b>								
Engineering Grants	47.041		13,164,098	-	44,241		13,208,339	1,663,713
Pass-Through Colorado State University	47.041	G-00973-8	240,713	-	-		240,713	-
Pass-Through Delaware State University - GM	47.041	19-070HEH	32,222	-	-		32,222	-
Pass-Through George Mason University	47.041	E2041101	35,362	-	-		35,362	-
Pass-Through Johns Hopkins University	47.041	2003986790	-	-	13,010		13,010	-
Pass-Through Johns Hopkins University	47.041	2003764973	46,047	-	-		46,047	-
Pass-Through Johns Hopkins University	47.041	2001929027	75,974	-	-		75,974	-
Pass-Through RedShred	47.041	1758600	18,481	-	-		18,481	-
Pass-Through Scientific Center for Marine Fisheries	47.041	unknown	2,373	-	-		2,373	-
Pass-Through Univ. of Massachusetts, Amherst	47.041	16-008992 A	4,763	-	-		4,763	-
Pass-Through University of California San Diego	47.041	44298437	10,543	-	-		10,543	-
Engineering Grants	47.041		377,405	-	-		377,405	-
Mathematical and Physical Sciences	47.049		17,104,660	-	493		17,105,153	490,134
Pass-Through American Physical Society	47.049	INC0012016	5,335	-	-		5,335	-
Pass-Through Brown University	47.049	00001235	76,672	-	-		76,672	-
Pass-Through Duke University	47.049	3332456	187,178	-	-		187,178	-
Pass-Through National Radio Astronomy Observatory op. Asso	47.049	359364	8,352	-	-		8,352	-
Pass-Through Princeton University	47.049	SUB0000062	66,747	-	-		66,747	-
Pass-Through Santa Fe Institute	47.049	SFI20160930	80,608	-	-		80,608	-
Pass-Through Space Science Institute	47.049	00700	96,635	-	-		96,635	-
Pass-Through University of Wisconsin Madison	47.049	631K002	184,765	-	-		184,765	-
Mathematical and Physical Sciences	47.049		3,861	-	-		3,861	-
Mathematical and Physical Sciences	47.049		-	-	94,067		94,067	-
Geosciences	47.050		4,165,382	-	268,410		4,433,792	423,318
Pass-Through Arizona State University	47.050	14356	40,956	-	-		40,956	-
Pass-Through Consortium for Ocean Leadership	47.050	T35A124	6,149	-	-		6,149	-
Pass-Through Princeton University	47.050	SUB0000100	316	-	-		316	-
Pass-Through University of Arizona	47.050	337901	71,202	-	-		71,202	-
Pass-Through University of California Santa Barbara	47.050	KK1654	204,360	-	-		204,360	-
Pass-Through University of Massachusetts	47.050	14007840B00	19,720	-	-		19,720	-
Pass-Through University of Wisconsin-Madison	47.050	677K390	625,787	-	-		625,787	-
Hyperspec Remote Sensing	47.050		81,756	-	-		81,756	-
Computer and Information Science and Engineering	47.070		10,256,275	-	11,279		10,267,554	259,275
Pass-Through BBN Technologies	47.070	9500013125	42,291	-	-		42,291	-
Pass-Through Carnegie Mellon University	47.070	1122668409108	29,280	-	-		29,280	-
Pass-Through Georgia Institute of Technology	47.070	RD199-G8	21,673	-	-		21,673	-
Pass-Through Johns Hopkins University	47.070	1261715	11,038	-	-		11,038	-
Pass-Through Syracuse University	47.070	30319-04965-S01	-	-	7,505		7,505	-

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<b>NATIONAL SCIENCE FOUNDATION (NSF) (continued)</b>								
Computer and Information Science and Engineering (continued)								
Pass-Through University of Illinois at Urbana-Champaign	47.070	14452	\$ 232,320	\$ -	\$ -		\$ 232,320	\$ -
Pass-Through University of North Carolina at Chapel Hill	47.070	5111153	73,376	-	-		73,376	-
Computer and Information Science and Engineering	47.070		84,866				84,866	
Biological Sciences	47.074		14,754,489	-	742,567		15,497,056	1,767,634
Pass-Through Battelle	47.074	US001-0000734477	1,642	-	-		1,642	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3392/200201968	18,886	-	-		18,886	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3335200201879	26,521	-	-		26,521	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3335/200201870	145,965	-	-		145,965	80,000
Pass-Through Johns Hopkins University	47.074	2002740784	4,153	-	-		4,153	-
Pass-Through Johns Hopkins University	47.074	122260	37,175	-	-		37,175	-
Pass-Through Marine Biological Laboratory	47.074	1637459	54,911	-	-		54,911	-
Pass-Through Northeastern University	47.074	50248378050 #1655701	10,188	-	-		10,188	-
Pass-Through University of California, Los Angeles	47.074	#0830GTA326 #1444611	3,421	-	-		3,421	-
Pass-Through University of Georgia	47.074	RR-166-647/S001496	6,238	-	-		6,238	-
Pass-Through University of Maryland, College Park -	47.074	unknown	41,729	-	-		41,729	-
Pass-Through University of Tennessee	47.074	A160172S003	5,474	-	-		5,474	-
Pass-Through Woods Hole Oceanographic Institute	47.074	A100802	463,634	-	-		463,634	-
Social, Behavioral, and Economic Sciences	47.075		3,162,332	-	3,031		3,165,363	137,172
Pass-Through Arizona State University	47.075	16-821	28,742	-	-		28,742	-
Pass-Through Duke University	47.075	333-2369	8,468	-	-		8,468	-
Pass-Through Gettysburg College	47.075	1552619	13,816	-	-		13,816	-
Pass-Through Human Relations Area Files Inc.	47.075	SA201419UM	7,813	-	-		7,813	-
Pass-Through Johns Hopkins University	47.075	2003159920	19,348	-	-		19,348	-
Education and Human Resources	47.076		3,107,589	-	11,166,151		14,273,740	1,961,826
Pass-Through Black Hills State University	47.076	BHSU-UMBC BP1200005	5,980	-	-		5,980	-
Pass-Through California State University San Marcos	47.076	9224085026UMD	-	-	46,566		46,566	-
Pass-Through Harford Community College (Inc)	47.076	1643498	-	-	5,416		5,416	-
Education and Human Resources	47.076		31,027	-	-		31,027	-
Pass-Through Howard University	47.076	0008749-1000059918/59995	31,027	-	-		31,027	-
Pass-Through Museum of Science Boston	47.076	1220305	-	-	12,346		12,346	-
Pass-Through PACE University	47.076	CW2282196	9,666	-	-		9,666	-
Pass-Through Virginia Commonwealth University	47.076	PT104112SC101778	-	-	5		5	-
Education and Human Resources	47.076		747,696	-	-		747,696	-
Education and Human Resources	47.076		-	-	73,379		73,379	-
Pass-through Eureka Scientific, Inc	47.076	1,712,531.000	-	-	19,099		19,099	-
Pass-through Council on Undergraduate Research	47.076	unknown	-	-	5,487		5,487	-
National Science Foundation Education and Human Resources	47.076		-	-	16,950		16,950	-
Pass-Through CRDF Global	47.079	CRDF OISE-15-61214-1	1,622	-	-		1,622	-
Office of International Science and Engineering	47.079		478,064	-	-		478,064	-
Office of Integrative Activities	47.083		-	-	-		-	-
Pass-Through Boise State University	47.083	6800PO124139	144,265	-	-		144,265	-
Pass-Through California Institute of Technology	47.083	S376375	77,724	-	-		77,724	-
Pass-Through University of Illinois-Urbana/Champaign	47.083	092777-17183	-	-	12,478		12,478	-
Intergovernmental Personnel Act (IPA) Mobility Program	47.083		-	-	456,695		456,695	-
National Science Foundation	47.RD		585,816	-	-		585,816	-
Pass-Through Magic Blue LLC	47.RD	19010159	42,699	-	-		42,699	-
Pass-Through University of California Santa Barbara	47.RD	KK1925	50,925	-	-		50,925	-
Pass-Through University of Denver	47.RD	1518532	68,308	-	-		68,308	-
Pass-Through University of Montana	47.RD	1825046	30,867	-	-		30,867	-
Pass-Through University of Wyoming	47.RD	1003846UMD	34,366	-	-		34,366	-
Pass-Through Utah State University	47.RD	201676599	37,539	-	-		37,539	-
NSF-Education and Human Resources	47.RD		215,666	-	-		215,666	-
NSF-Mathematical & Physical Sciences	47.RD		265,196	-	-		265,196	-
Contract/Other	47.Unknown		-	-	32,798		32,798	-
<b>TOTAL NATIONAL SCIENCE FOUNDATION (NSF)</b>			<b>72,539,501</b>	<b>-</b>	<b>13,031,973</b>		<b>85,571,474</b>	<b>6,783,072</b>
<b>SMALL BUSINESS ADMINISTRATION</b>								
Small Business Development Centers	59.037		-	-	2,186,963		2,186,963	701,061
Small Business Jobs Act of 2010	59.061		-	-	591,857		591,857	-
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>			<b>-</b>	<b>-</b>	<b>2,778,820</b>		<b>2,778,820</b>	<b>701,061</b>

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF VETERAN AFFAIRS (VA)</b>								
Veterans State Nursing Home Care	64.015		\$ -	\$ -	18,625,620		\$ 18,625,620	\$ -
Veteran Directed Home & Community	64.022		-	-	1,445,985		1,445,985	1,369,243
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034		-	-	20,739		20,739	-
Burial Expenses Allowance	64.101		-	-	1,701,951		1,701,951	-
Vocational and Educational Counseling for Service Members and Veterans	64.125		-	-	262,139		262,139	-
State Cemetery Grants	64.203		-	-	2,960,484		2,960,484	-
Department of Veteran Affairs	64.IPA		-	-	2,028,025		2,028,025	-
Pass-Through Baltimore Research & Education Network	64.IPA	19-127	-	-	10,601		10,601	-
Pass-Through Baltimore Research & Education Network	64.IPA	19-145	-	-	13,976		13,976	-
Pass-Through Baltimore Research & Education Network	64.IPA	IPA	-	-	17,924		17,924	-
Pass-Through Baltimore Research & Education Network	64.IPA	JPA for Emmanuel Kal	-	-	7,718		7,718	-
Pass-Through Baltimore Research & Education Network	64.IPA	JPA for Sandeep Josh	-	-	8,177		8,177	-
Pass-Through Baltimore Research & Education Network	64.IPA	NO PO#-BREF	-	-	43,579		43,579	-
Intergovernmental Personnel Act (IPA) Mobility Program	64.IPA		-	-	123,234		123,234	-
Pass-Through Boston VA Research Institute, Inc.	64.RD	523-D85088	72,382	-	-		72,382	-
Department of Veterans Affairs	64.RD		81,422	-	-		81,422	-
Research and Development - Other	64.RD		294	-	-		294	-
Veterans Benefits Administration	64.RD		-	-	481		481	-
Veterans Benefits Administration	64.RD		1,414,704	-	126,839		1,541,543	-
Veterans Benefits Administration	64.RD		-	-	1,819		1,819	-
Contract/Other	64.UNKNOWN		-	-	952,013		952,013	-
Pass-Through Shire Human Genetic Therapies, Inc.	64.UNKNOWN	Protocol #SHP616-302	-	-	1,000		1,000	-
<b>TOTAL U.S. DEPARTMENT OF VETERAN AFFAIRS (VA)</b>			<b>1,568,802</b>	<b>-</b>	<b>28,352,304</b>		<b>29,921,106</b>	<b>1,369,243</b>
<b>ENVIRONMENTAL PROTECTION AGENCY (EPA)</b>								
Spec. Purpose Activities	66.034		-	-	406,043		406,043	-
US ENVIRONMENTAL PROTECTION AGENCY	66.039		-	-	1,009,132		1,009,132	-
Maryland Clean Diesel	66.040		-	-	468,745		468,745	-
Environmental Finance Center Grants	66.203		-	-	263,656		263,656	34,603
Multipurpose Air Monitoring	66.204		-	-	7,586		7,586	-
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424		-	-	-		-	-
Pass-Through University of North Carolina at Chapel Hill	66.424	5108708	-	-	11,480		11,480	-
Water Quality Management Planning	66.454		-	-	361,570		361,570	-
National Estuary Program	66.456		-	-	-		-	-
Pass-Through Maryland Coastal Bays Program	66.456	2017 Rpt Card	7,045	-	-		7,045	-
Nonpoint Source Implementation Grants	66.460		-	-	1,721,856		1,721,856	-
Wetlands Protection: Development Grants	66.461		-	-	228,799		228,799	-
Chesapeake Bay Program	66.466		-	-	9,184,127		9,184,127	-
Pass-Through Alliance for the Chesapeake Bay	66.466	96334901	94,013	-	-		94,013	-
Pass-Through Alliance For The Chesapeake Bay Inc	66.466	17092918	-	-	18,261		18,261	-
Pass-Through Alliance For The Chesapeake Bay Inc	66.466	18092702	-	-	20,996		20,996	-
Pass-Through Chesapeake Bay Trust	66.466	CB96341401	46,290	-	-		46,290	-
Pass-Through Nanticoke Watershed Alliance	66.466	19092525	-	-	11,032		11,032	-
Pass-Through National Fish and Wildlife Foundation	66.466	060214046749	-	-	306,985		306,985	21,673
Pass-Through National Fish and Wildlife Foundation	66.466	54967	-	-	31,757		31,757	-
Pass-Through National Fish and Wildlife Foundation	66.466	62933	-	-	7,007		7,007	-
Pass-Through National Fish and Wildlife Foundation	66.466	62987	-	-	7,411		7,411	-
Pass-Through Shore Rivers Inc.	66.466	unknown	23,658	-	-		23,658	-
Pass-Through The Nature Conservancy	66.466	083118DESC	-	-	10,505		10,505	-
Pass-Through Virginia Institute of Marine Science	66.466	721921-712683	13,451	-	-		13,451	-
Chesapeake Bay Program	66.466		920,338	-	415,671		1,336,009	-
Great Lakes Program	66.469		-	-	-		-	-
Pass-Through Michigan Department of Environmental Quality	66.469	13092625	19,441	-	-		19,441	-
Beach Monitoring and Notification Program Implementation Grants	66.472		-	-	245,165		245,165	-
Science To Achieve Results (STAR) Research Program	66.509		317,968	-	-		317,968	95,607
Pass-Through North Carolina State University	66.509	2015159601	42,476	-	-		42,476	-
Science To Achieve Results (STAR) Research Program	66.509		1,810	-	-		1,810	-
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development	66.510		6,905	-	-		6,905	-
P3 Award: National Student Design Competition for Sustainability	66.516		-	-	-		-	-
Performance Partnership Grants (PPGs)	66.605		-	-	11,052,727		11,052,727	-
Environmental Information Exchange Network Grant Program	66.608		-	-	24,675		24,675	-
EPA-Smart Growth Information Clearinghouse	66.611		-	-	26,807		26,807	-
Pollution Prevention Grants Program	66.708		-	-	96,592		96,592	-

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Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>ENVIRONMENTAL PROTECTION AGENCY (EPA) (continued)</b>								
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		\$ -	\$ -	\$ -		\$ -	\$ -
Pass-Through eXtension Foundation	66.716	SA201939	-	-	19,697		19,697	-
Source Reduction Assistance	66.717		-	-	10,000		10,000	-
Superfund State Site: Specific Cooperative Agreements	66.802		-	-	311,124		311,124	-
State and Tribal Underground Storage Tanks Program	66.804		-	-	404,528		404,528	-
Leaking Underground Storage Tank Program	66.805		-	-	1,134,199		1,134,199	-
Superfund State and Indian Tribe Core Program: Cooperative Agreements	66.809		-	-	70,016		70,016	-
State and Tribal Response Program Grants	66.817		-	-	110,606		110,606	-
<b>ENVIRONMENTAL PROTECTION AGENCY</b>								
Pass-Through Mid-Atlantic Regional Air Management Association	66.RD	DL201600102	-	-	31,616		31,616	-
Pass-Through Mid-Atlantic Regional Air Management Association	66.RD	DL201600103	-	-	22,721		22,721	-
Pass-Through University of North Carolina at Chapel Hill	66.RD	5111389	-	-	3,305		3,305	-
Pass-Through The Water Research Foundation	66.Unknown	LCASW1SG16	-	-	144,790		144,790	-
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY (EPA)</b>			<b>1,493,395</b>	<b>-</b>	<b>28,201,187</b>		<b>29,694,582</b>	<b>151,883</b>
<b>NUCLEAR REGULATORY COMMISSION (NRC)</b>								
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		127,498	-	-		127,498	-
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		68,102	-	-		68,102	-
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		138,076	-	-		138,076	-
<b>TOTAL NUCLEAR REGULATORY COMMISSION (NRC)</b>			<b>333,676</b>	<b>-</b>	<b>-</b>		<b>333,676</b>	<b>-</b>
<b>U.S. DEPARTMENT OF ENERGY (DOE)</b>								
State Energy Program	81.041		-	-	1,555,304		1,555,304	-
Weatherization Assistance for Low-Income Persons	81.042		-	-	2,106,253		2,106,253	1,770,746
Office of Science Financial Assistance Program	81.049		7,802,549	-	-		7,802,549	552,859
Pass-Through Amehyst Research Inc	81.049	19660	8,157	-	-		8,157	-
Pass-Through Colorado State University	81.049	G350091	28,172	-	-		28,172	-
Office of Science Financial Assistance Program	81.049		-	-	68,185		68,185	-
Pass-Through CPWR: The Center for Construction Research	81.049	1080-73-A3	-	-	-		-	-
Pass-Through Duke University	81.049	3230279	59,410	-	-		59,410	-
Pass-Through Massachusetts Institute of Technology	81.049	S4690PO236498	100,404	-	-		100,404	-
Office of Science Financial Assistance Program	81.049		37,127	-	-		37,127	-
Pass-Through The University of Texas at Austin	81.049	UTA18000275	133,489	-	-		133,489	-
Pass-Through University of California Berkeley	81.049	00010058	59,387	-	-		59,387	-
Pass-Through University of Delaware	81.049	51605	36,105	-	-		36,105	-
Pass-Through University of Iowa	81.049	S0048901	51,241	-	-		51,241	-
Pass-Through University of Michigan	81.049	3001346384	130,285	-	-		130,285	-
Pass-Through Ford Motor Company	81.086	RQ15016R03	153,071	-	-		153,071	-
Conservation Research and Development	81.086		1,885,499	-	-		1,885,499	261,074
Renewable Energy Research and Development	81.087		191,243	-	-		191,243	55,853
Pass-Through Oregon State University	81.087	G0174AA	52,295	-	-		52,295	-
Pass-Through RedOx Power Systems	81.089	16092619NETL2UMERC	892	-	-		892	-
Fossil Energy Research and Development	81.089		200,348	-	-		200,348	-
State Heating Oil and Propane Programs	81.090		-	-	10,539		10,539	-
State Energy Program Special Projects	81.119		-	-	91,757		91,757	-
Nuclear Energy Research, Development and Demonstration	81.121		123,699	-	-		123,699	-
Pass-Through University of California Los Angeles	81.121	0159GTA083	10,161	-	-		10,161	-
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		-	-	-		-	-
Pass-Through Lawrence Livermore National Laboratory	81.123	B625259	9,158	-	-		9,158	-
Pass-Through Los Alamos National Laboratory	81.123	475956	45,111	-	-		45,111	-
Pass-Through Norfolk State University	81.123	F1040061-16-03	-	-	274,179		274,179	-
EECBG - PI	81.128		-	-	1,487,478		1,487,478	-
Advanced Research Projects Agency - Energy	81.135		3,543,086	-	-		3,543,086	1,789,353
Pass-Through Chemtronergy LLC	81.135	201701	106,728	-	-		106,728	-
Pass-Through University of California San Diego	81.135	S9001613	126,772	-	-		126,772	-
Minority Economic Impact	81.137		-	-	100,000		100,000	-
Intergovernmental Personnel Act (IPA) Mobility Program	81.IPA		-	-	482,040		482,040	-
US Department of Energy	81.RD		221,684	-	-		221,684	55,453
Pass-Through Fermi National Accelerator Laboratory op. Fer	81.RD	634689	3,256	-	-		3,256	-
Pass-Through Fermi National Accelerator Laboratory op. Fer	81.RD	637588	13,074	-	-		13,074	-
Pass-Through Fermi National Accelerator Laboratory op. Fer	81.RD	655987	34,100	-	-		34,100	-
Pass-Through Fermi National Accelerator Laboratory op. Fer	81.RD	616311	134,201	-	-		134,201	-
Pass-Through Honeywell Federal Manufacturing & Technol	81.RD	N000252701	108,897	-	-		108,897	-

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF ENERGY (DOE) (continued)</b>								
US Department of Energy (continued)								
Pass-Through Krell Institute	81.RD	17010058	\$ 10,109	\$ -	\$ -		\$ 10,109	\$ -
Pass-Through Krell Institute	81.RD	19010265	38,861	-	-		38,861	-
Pass-Through Lawrence Berkeley National Laboratory op. Uni	81.RD	7309125	31,274	-	-		31,274	-
Pass-Through Lawrence Berkeley National Laboratory op. Uni	81.RD	7257196	176,077	-	-		176,077	-
Pass-Through Lawrence Livermore National Laboratory	81.RD	B634614	6,757	-	-		6,757	-
Pass-Through Lawrence Livermore National Laboratory op. La	81.RD	B628540	15,903	-	-		15,903	-
Pass-Through Los Alamos National Laboratory	81.RD	44385	119,073	-	-		119,073	-
Pass-Through Los Alamos National Laboratory op. Los Alamos	81.RD	470093	1,512	-	-		1,512	-
Pass-Through Los Alamos National Laboratory op. Los Alamos	81.RD	482636	40,000	-	-		40,000	-
Pass-Through Los Alamos National Laboratory op. Los Alamos	81.RD	470213	47,706	-	-		47,706	-
Pass-Through National Renewable Energy Laboratory op. Alli	81.RD	XFC76230101	16,309	-	-		16,309	-
Pass-Through Oak Ridge Institute For Science And Education	81.RD	17020407	11,291	-	-		11,291	-
Pass-Through Oak Ridge Institute For Science And Education	81.RD	17092716	18,305	-	-		18,305	-
Pass-Through Oak Ridge National Laboratory	81.RD	4000169107	18,876	-	-		18,876	-
Pass-Through Oak Ridge National Laboratory	81.RD	4000159448	23,275	-	-		23,275	-
Pass-Through Oak Ridge National Laboratory	81.RD	4000159289	23,338	-	-		23,338	-
Pass-Through Oak Ridge National Laboratory	81.RD	4000165624	41,268	-	-		41,268	-
Pass-Through Oak Ridge National Laboratory	81.RD	4000166080	44,448	-	-		44,448	-
Pass-Through Pacific Northwest National Laboratory	81.RD	383768	21,128	-	-		21,128	-
Pass-Through Pacific Northwest National Laboratory	81.RD	436606	24,627	-	-		24,627	-
Pass-Through Pacific Northwest National Laboratory	81.RD	416914	61,380	-	-		61,380	-
Pass-Through Pacific Northwest National Laboratory	81.RD	388695	139,291	-	-		139,291	-
Pass-Through Pacific Northwest National Laboratory	81.RD	277520	162,791	-	-		162,791	-
Pass-Through Princeton Plasma Physics Laboratory op. Princ	81.RD	S015878C	20,748	-	-		20,748	-
Pass-Through Princeton University	81.RD	S016488-J	5,702	-	-		5,702	-
Pass-Through Rice University	81.RD	R19531	103,257	-	-		103,257	-
Pass-Through Sandia National Laboratory op. Sandia Corp su	81.RD	1859351	12,073	-	-		12,073	-
Pass-Through SLAC National Accelerator Laboratory op. Stan	81.RD	193040	18,075	-	-		18,075	-
Pass-Through Ultramet	81.RD	16122	8,779	-	-		8,779	-
<b>TOTAL U.S. DEPARTMENT OF ENERGY (DOE)</b>			<b>16,671,834</b>	<b>-</b>	<b>6,175,735</b>		<b>22,847,569</b>	<b>4,485,338</b>
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)</b>								
Ready to Learn Program	82.295		-	-	59,092		59,092	-
<b>U.S. DEPARTMENT OF EDUCATION (ED)</b>								
Adult Education: State Grant Program	84.002		-	-	8,981,984		8,981,984	-
Pass through MSDE - Adult Education - State Grant Program	84.002	POOP7400129	-	-	945,448		945,448	-
Federal Supplemental Educational Opportunity Grant	84.007		-	997,653	-		997,653	-
Federal Supplemental Educational Opportunity Grants	84.007		-	4,766,729	-		4,766,729	-
Federal Supplemental Educational Opportunity Grant	84.007		-	801,144	-		801,144	-
Federal Supplemental Educational Opportunity Grant	84.007		-	47,276	-		47,276	-
Title I Grants to Local Educational Agencies	84.010		-	-	220,423,531		220,423,531	-
Migrant Education: State Grant Program	84.011		-	-	467,477		467,477	-
Title I Program for Neglected and Delinquent Children	84.013		-	-	892,751		892,751	-
Overseas Programs - Group Projects Abroad	84.021		-	-	14,727		14,727	-
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		-	-	19,764		19,764	-
<b>Special Education Cluster</b>								
Special Education: Grants to States	84.027		-	-	207,313,897		207,313,897	-
Special Education_Grants to States	84.027		-	-	378,447		378,447	-
Special Education: Preschool Grants	84.173		-	-	6,525,555		6,525,555	-
<b>Total Special Education Cluster</b>								
Higher Education_Institutional Aid	84.031		-	-	16,381,230		16,381,230	-
Higher Education Institutional Aid	84.031		-	-	8,953,589		8,953,589	-
Family Educational Loan	84.032		-	-	9,417,184		9,417,184	-
Federal Work-Study Program	84.033		-	3,937,195	-		3,937,195	-
Federal Work-Study Program	84.033		-	602,386	-		602,386	-
Federal Work-Study Program	84.033		-	48,328	-		48,328	-
Perkins Loan Cancellation	84.037		-	-	465,951		465,951	-
Federal Perkins Loan Cancellations	84.037		-	-	11,252		11,252	-
Federal Work-Study Program	84.033		-	277,989	-		277,989	-
Federal Pell Grant Program	84.063		-	7,835,328	-		7,835,328	-
Federal Perkins Loan Program - Federal Capital Contribution	84.038		-	46,530,411	-		46,530,411	-
Federal Perkins Loan Program - Federal Capital Contribution	84.038		-	3,339,610	-		3,339,610	-
Perkins Beginning Balance	84.038		-	142,627	-		142,627	-
						\$ 214,217,899		

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF EDUCATION (ED) (continued)</b>								
<b>TRIO Cluster</b>								
TRIO_ Student Support Services	84.042		\$ -	\$ -	\$ 1,487,557		\$ 1,487,557	\$ -
TRIO - Student Support Services	84.042		-	349,093	-		349,093	-
TRIO_Talent Search	84.044		-	-	827,715		827,715	-
TRIO - Upward Bound	84.047		-	288,632	-		288,632	-
TRIO_Upward Bound	84.047		-	-	2,795,377		2,795,377	-
TRIO - Upward Bound	84.047		-	-	580,999		580,999	-
TRIO_Educational Opportunity Centers	84.066		-	-	284,087		284,087	-
TRIO_McNair Post-Baccalaureate Achievement	84.217		-	-	818,931		818,931	-
<b>Total TRIO Cluster</b>						\$ 6,794,666		
Vocational Education: Basic Grants to States	84.048		-	-	15,564,471		15,564,471	-
Pass through MSDE - Vocational, Education - Basic Grants to the State	84.048	SG1710507-01	-	-	255,854		255,854	-
AUTOMOTIVE TECHNOLOGY PROGRAM	84.051		-	-	21,731		21,731	-
Federal Pell Grant Program	84.063		-	167,716,625	-		167,716,625	-
Federal Pell Grant Program	84.063		-	17,063,057	-		17,063,057	-
Federal Pell Grant	84.063		-	1,592,296	-		1,592,296	-
Fund for the Improvement of Postsecondary Education	84.116		-	-	548,844		548,844	291,370
Minority Science and Engineering Improvement	84.120		-	-	239,592		239,592	-
Rehabilitation Services: Vocational Rehabilitation Grants to States	84.126		-	-	47,663,551		47,663,551	-
Rehabilitation Long-Term Training	84.129		-	-	166,604		166,604	-
Pass-Through TransCen Inc.	84.133	90RT50340200	-	-	239,914		239,914	-
Rehabilitation Services: Client Assistance Program	84.161		-	-	248,154		248,154	-
Rehabilitation Service: Independent Living Services for Older Blind Individuals	84.177		-	-	541,939		541,939	-
Special Education: Grants for Infants and Families with Disabilities	84.181		-	-	8,028,435		8,028,435	-
Safe and Drug-Free Schools and Communities_National Programs	84.184		-	-	2,986		2,986	-
Pass-Through Baltimore City Public Schools	84.184	77681	-	-	61,353		61,353	-
Supported Employment Services for Individuals with Severe Handicaps	84.187		-	-	89,520		89,520	-
Education of Homeless Children & Youth	84.196		-	-	1,308,330		1,308,330	-
Graduate Assistance in Areas of National Need	84.200		-	-	393,342		393,342	-
Javits G/T	84.206		-	-	340,146		340,146	-
Fund for the Improvement of Education	84.215		-	-	1,517,738		1,517,738	264,532
Centers for International Business Education	84.220		-	-	292,816		292,816	-
Pass-Through University of Indiana	84.220	BL-4236301-BSU	943	-	-		943	-
Assistive Technology	84.224		-	-	678,123		678,123	-
Language Resource Centers	84.229		-	-	123,355		123,355	-
Pass-Through Duke University	84.229	15ED1087	-	-	2,550		2,550	-
Federal Direct Student Loans	84.268		-	827,939,763	-		827,939,763	-
Federal Direct Loan	84.268		-	54,781,695	-		54,781,695	-
IDEA PART B (19) - Early Childhood LIR	84.270		-	-	5,669		5,669	-
The Charter School Program	84.282		-	-	1,271,051		1,271,051	-
Twenty-First Century Community Learning Centers	84.287		-	-	12,326,872		12,326,872	-
Education Research, Development and Dissemination	84.305		-	-	1,763,731		1,763,731	155,367
Pass-Through Boston College	84.305	510018101	499	-	-		499	-
Pass-Through Miami University Ohio	84.305	G02886	158,211	-	-		158,211	-
Pass-Through Tulane University	84.305	TUL-SCC-556411-18/19	18,638	-	-		18,638	-
Pass-Through UNIVERSITY OF WASHINGTON	84.305	UWSC9271	254,393	-	-		254,393	-
Special Education: State Program Improvement Grants for Children with Disabilities	84.323		-	-	37,994		37,994	-
Research in Special Education	84.324		-	-	473,559		473,559	189,775
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	-	1,063,504		1,063,504	-
Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		-	-	242,811		242,811	-
Pass-Through The University of Texas at Austin	84.326	UTA15000890	-	-	169,512		169,512	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	-	2,019,680		2,019,680	-
Child Care Access Means Parents in School	84.335		-	-	72,750		72,750	-
Child Care Access Means Parents in School	84.335		-	-	37,063		37,063	-
Teacher Quality Partnership Grants	84.336		-	-	557,305		557,305	-
RURAL AND LOW-INCOME SCHOOLS	84.358		-	-	66,950		66,950	-
English Language Acquisition Grants	84.365		-	-	10,165,964		10,165,964	-
English Language Acquisition State Grants	84.365		-	-	445,133		445,133	-
Mathematics and Science Partnerships	84.366		-	-	184,890		184,890	-
Improving Teacher Quality State Grants	84.367		-	-	31,273,082		31,273,082	-
Pass-Through National Writing Project	84.367	08MD03SEED2019C3WPAI	-	-	647		647	-
Pass-Through National Writing Project	84.367	SEED2017-CRWPPD	-	-	4,080		4,080	-
Pass-Through National Writing Project	84.367	U367DI50004	-	-	3,349		3,349	-

STATE OF MARYLAND

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>TOTAL U.S. DEPARTMENT OF EDUCATION (ED (continued))</b>								
GUIDE ACCESSIBILITY & ASSESS PROJ(GAAP)	84.368		\$ -	\$ -	891,170		\$ 891,170	\$ -
Grants for State Assessments and Related Activities	84.369		-	-	6,554,518		6,554,518	-
STRIVING READERS COMPREHENSIVE LITERACY	84.371		-	-	17,358,237		17,358,237	-
Statewide Longitudinal Data System	84.372		-	-	2,471,669		2,471,669	-
School Improvement Grants	84.377		-	-	4,546,268		4,546,268	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	223,038	-		223,038	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	7,472	-		7,472	-
Strengthening Minority-Serving Institutions	84.382		-	-	258,784		258,784	-
Prom readiness of Minors in Suppl Security Income	84.418		-	-	3,352,912		3,352,912	-
Pass-Through TransCen Inc.	84.418	DEXP4400146	-	-	10,431		10,431	-
Promoting Readiness of Minors in Supplemental Security Income	84.418		-	-	-		-	-
Preschool Development Grants	84.419		-	-	17,457,318		17,457,318	-
Pass-Through YMCA	84.419	S419B150034	4,603	-	-		4,603	-
Preschool Development Grants	84.419		-	-	-		-	-
MD Workbased Learning Collaborative	84.421		-	-	1,448,004		1,448,004	-
Disability Innovation Fund (DIF)	84.421		-	-	3,712,907		3,712,907	3,038,982
Student Support and Academic Enrichment Program	84.424		-	-	5,711,812		5,711,812	-
HOMELESS ASST-EL/SEC VII B	84.496		-	-	520,245		520,245	-
Overseas Programs - Group Projects Abroad	84.021A		-	-	14,969		14,969	-
Pass-Through Duke University	84.unknown	3410031	14,891	-	-		14,891	-
Department of Education	84.unknown		-	-	1,982,205		1,982,205	-
Office of Elementary & Secondary Educ-English Language Acq	84.unknown		-	-	486,289		486,289	-
Pass-Through American Institutes for Research	84.UNKNOWN	419800004	-	-	7,864		7,864	-
Pass-Through US Agency for International Development	84.UNKNOWN	AID-OAA-C-15-00001	-	-	412,107		412,107	-
<b>TOTAL U.S. DEPARTMENT OF EDUCATION (ED)</b>			<b>452,178</b>	<b>1,139,288,348</b>	<b>695,700,106</b>		<b>1,835,440,632</b>	<b>3,940,026</b>
<b>NATIONAL ARCHIVES &amp; RECORDS ADMINISTRATION</b>								
National Historical Publications & Records Grants	89.003		-	-	15,000		15,000	-
National Historical Publications and Records Grants	89.003		176,395	-	-		176,395	-
<b>TOTAL NATIONAL ARCHIVES &amp; RECORDS ADMINISTRATION</b>			<b>176,395</b>	<b>-</b>	<b>15,000</b>		<b>191,395</b>	<b>-</b>
<b>ELECTION ASSISTANCE COMMISSION</b>								
Help America Vote Act	90.401		-	-	664,547		664,547	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Contract / Other	93.000		-	-	4,408,440		4,408,440	345,368
Contract/Other	93.000		-	-	679,463		679,463	-
Demonstration Proj for Med Reserve Corporation								
Pass-Through National Association of County & City Health Officials Public Health Information	93.008		-	-	11,450		11,450	-
Programs for Prevention of Elder Abuse	93.041		-	-	84,319		84,319	50,360
Long term care ombudsman services for older individuals	93.042		-	-	384,943		384,943	194,949
Special Programs for the Aging: Title III, Part F: Disease Prevention and Health Promotion Services	93.043		-	-	461,060		461,060	254,761
<b>Aging Cluster</b>								
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and senior Centers	93.044		-	-	5,747,774		5,747,774	3,010,895
Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045		-	-	12,084,508		12,084,508	8,434,488
Nutrition Services Incentive Program	93.053		-	-	1,603,581		1,603,581	1,016,047
<b>Total Aging Cluster</b>						\$ 19,435,863		
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects & Programs	93.048		-	-	532,527		532,527	127,929
Nation Family Caregiver Support Program	93.052		-	-	2,860,421		2,860,421	1,661,442
Global AIDS	93.067		53,835,587	-	46,751,994		100,587,581	14,055,762
Pass-Through African Medical and Research Foundation	93.067	2GGH002148-01-01-UMB-US	874,291	-	-		874,291	-
Pass-Through Catholic Medical Mission Board	93.067	5NU2GGH001970-02-00	232,048	-	-		232,048	126,277
Pass-Through Institute of Human Virology, Nigeria	93.067	5NU2GGH002099-02	-	-	790,113		790,113	-
Public Health Emergency Preparedness	93.069		-	-	10,801,911		10,801,911	4,874,830
Pass-Through Baltimore City Health Dept.	93.069	CO # 38506	-	-	88,436		88,436	-
Public Health Emergency Preparedness	93.069		-	-	-		-	-
Environmental Public Health and Emergency Response	93.070		-	-	1,048,012		1,048,012	37,600
Medicare Enrollment Assistance Program	93.071		-	-	279,482		279,482	78,612
LRCARE-MD LIFESPAN RESPITE CARE	93.072		-	-	85,258		85,258	-
Zika Surveillance & Intervention	93.073		-	-	33,043		33,043	25,007
PHEP SUPP EBOLA PREPAREDNESS & RESPONSE	93.074		-	-	907		907	907



STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		\$ 1,255,560	\$ -	\$ -		\$ 1,255,560	\$ 218,349
Pass-Through Pacific Northwest National Laboratory	93.077	0000561389	5,413	-	-		5,413	-
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		186,065	-	-		186,065	33,940
Pass-Through Johns Hopkins University	93.084	2004142884	23,324	-	-		23,324	-
Pass-Through University of Illinois at Chicago	93.084	Sub# 17270	9,533	-	-		9,533	-
Pass-Through University of Utah	93.084	10049023-03	11,486	-	-		11,486	-
Research of the Responsible Conduct of Research (RCR)	93.085		218,379	-	-		218,379	36,081
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		-	-	-		-	-
Pass-Through Virginia Polytechnic Institute & State Un	93.086	43189019113	322,013	-	-		322,013	180,884
Pass-Through Virginia Polytechnic Institute & State Un	93.086	43209419113	358,464	-	-		358,464	197,985
IVE-Guardianship	93.090		-	-	2,520,452		2,520,452	-
PERSONAL RESPONSIBILITY EDUCATION	93.092		-	-	847,602		847,602	662,756
Pass-Through Baltimore City Health Dept.	93.092	CO#38577	77,874	-	-		77,874	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		-	-	-		-	-
Pass-Through American Assoc/Colleges of Nursing	93.100	OT2OD023206	-	-	13,397		13,397	-
Food and Drug Administration: Research	93.103		-	-	1,389,964		1,389,964	-
Pass-Through Battelle Memorial Institute	93.103	US001-0000736542	10,928	-	-		10,928	-
Pass-Through Childrens Research Institute	93.103	3000483501	104,163	-	-		104,163	-
Pass-Through NATIONAL INSTITUTE OF PHARMA FOR TECHNOL	93.103	NIPTE-U01-MD-2015-01	55,962	-	-		55,962	-
Pass-Through NATIONAL INSTITUTE OF PHARMA FOR TECHNOL	93.103	NIPTE-U01-MD-2016001	70,422	-	-		70,422	-
Pass-Through NATIONAL INSTITUTE OF PHARMA FOR TECHNOL	93.103	NIPTE-U01-MD-2016003	124,069	-	-		124,069	-
Pass-Through NATIONAL INSTITUTE OF PHARMA FOR TECHNOL	93.103	NIPTEU01-UM-2018-001	157,558	-	-		157,558	-
Pass-Through University of Vermont	93.103	30689SUB001	3,387	-	-		3,387	-
Food and Drug Administration_Research	93.103		5,342,285	-	-		5,342,285	982,089
Comprehensive Community Mental Health Services for SED	93.104		-	-	398,005		398,005	-
Pass-Through Anne Arundel Co. Partnership for Childre	93.104	RESPOND	217,783	-	-		217,783	14,350
Pass-Through CARROLL COUNTY HEALTH DEPARTMENT	93.104	6/13/2018	142,379	-	-		142,379	-
Pass-Through Nevada, DHHS, Division of Child and Fami	93.104	SOC-3646-FY17-KR21	-	-	186,176		186,176	40,238
Pass-Through Prince Georges Co. Health Dpt	93.104	ARC #:0519-1057-2016	207,370	-	-		207,370	-
Pass-Through Tennessee Dept of Mental Health & Substa	93.104	56524	-	-	262,831		262,831	37,691
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		-	-	-		-	-
Area Health Education Centers	93.107		-	-	394,369		394,369	277,903
Maternal and Child Health Federal Consolidated Programs	93.110		-	-	301,847		301,847	22,409
Pass-Through Health Research, Inc.	93.110	UH7MC30773	32,105	-	-		32,105	-
Pass-Through Kennedy Krieger Institute	93.110	19061790	-	-	14,905		14,905	-
Pass-Through National Assembly on School-based Health	93.110	SBHA & UMB Year 5	-	-	271,395		271,395	-
Pass-Through Univer of New York @ Buffalo	93.110	R1138506	34,985	-	-		34,985	-
Maternal and Child Health Federal Consolidated Programs	93.110		-	-	-		-	-
Pass-Through Georgia Institute of Technology	93.113	RJ163G1	355,200	-	-		355,200	-
Pass-Through Johns Hopkins University - SOM	93.113	2004252810	6,518	-	-		6,518	-
Pass-Through University of South Carolina -	93.113	19-3814	33,428	-	-		33,428	-
Environmental Health	93.113		1,410,866	-	-		1,410,866	79,198
Project Grants and Cooperative agreements for Tuberculosis Control Programs	93.116		-	-	1,442,833		1,442,833	605,146
Nurse Anesthetist Traineeship	93.121	2079-209-2012902	12,735	-	-		12,735	-
Pass-Through Clemson University	93.121	61695621-123526	17,004	-	-		17,004	-
Pass-Through STANFORD UNIVERSITY	93.121	R1136494	14,079	-	-		14,079	-
Pass-Through State University of New York	93.121	KR37614	8,003	-	-		8,003	-
Pass-Through Technology Assessment & Transfer, Inc.	93.121	Subaward # 30842-UMB	42,543	-	-		42,543	-
Pass-Through UCLA	93.121	R1091464	16,979	-	-		16,979	-
Pass-Through Univer of New York @ Buffalo	93.121	UCHC7-111144219	1,078	-	-		1,078	-
Pass-Through University of Connecticut Health Center	93.121	0056675 (129880-2)	9,835	-	-		9,835	-
Pass-Through University of Pittsburgh	93.121		3,338,450	-	61,496		3,399,946	252,766
Oral Diseases and Disorders Research	93.124		-	-	78,111		78,111	-
Emergency Medical Services for Children	93.127		-	-	46,757		46,757	-
Pass-Through Johns Hopkins University - SOM	93.127	2003090146	-	-	77,502		77,502	-
Emergency Medical Services for Children	93.127		-	-	-		-	-
Primary Care Services: Resource Coordination and Development: Primary Care Offices	93.130		-	-	275,717		275,717	-
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		-	-	-		-	-
Pass-Through Johns Hopkins University	93.135	U48DP005045	25,434	-	-		25,434	-
Injury Prevention and Control Research and State and Community Based Programs	93.136		-	-	4,452,127		4,452,127	269,763
Pass-Through University of Utah	93.136	IU01CE002855	-	-	71,842		71,842	-

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Injury Prevention and Control Research and State and Community Based Programs	93.136		\$ 385,457	\$ -	\$ 7,670		\$ 393,127	\$ 31,290
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		719,862	-	-		719,862	-
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143		185,691	-	-		185,691	72,753
HIV-Related Training and Technical Assistance	93.145		-	-	-		-	-
Pass-Through University of Pittsburgh	93.145	0050178(131293-2)	-	-	286,623		286,623	-
Pass-Through University of Pittsburgh	93.145	0056096 (131886-2)	-	-	9,898		9,898	-
Project for assistance in Transition from Homelessness (PATH)	93.150		-	-	1,148,216		1,148,216	1,063,808
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		-	-	-		-	-
Pass-Through Johns Hopkins University - SOM	93.153	5H12HA28847-04-00	17,112	-	-		17,112	-
Grants for State Loan Repayments	93.165		-	-	236,219		236,219	-
Human Genome Research	93.172		1,813,861	-	-		1,813,861	8,561
Pass-Through Dana-Farber Cancer Institute	93.172	1228008	4,615	-	-		4,615	-
Pass-Through Institute of Human Virology, Nigeria	93.172	6/28/2018	-	-	7,860		7,860	-
Pass-Through Institute of Human Virology, Nigeria	93.172	PSA-adebamowo	66,503	-	-		66,503	-
Pass-Through University of California Berkeley	93.172	00008829	77,606	-	-		77,606	-
Research Related to Deafness and Communication Disorders	93.173		5,392,372	-	26,248		5,418,620	770,547
Pass-Through Alfred I du Pont Hospital for Children of the	93.173	3023854003	30,383	-	-		30,383	-
Pass-Through Baylor College of Medicine	93.173	5R01DG003594	58,678	-	-		58,678	-
Pass-Through Carnegie Mellon University	93.173	1090446367247	94,175	-	-		94,175	-
Pass-Through Do not use University of Wisconsin use 7647	93.173	719K946	2,443	-	-		2,443	-
Pass-Through Georgetown University	93.173	1R01DC016595-01A1	65,635	-	-		65,635	-
Pass-Through Johns Hopkins University Homewood Divisi	93.173	2002787424	146,619	-	-		146,619	-
Pass-Through McGill University	93.173	216730	20,920	-	-		20,920	-
Pass-Through University of Colorado	93.173	FY17.856.005	28,945	-	-		28,945	-
Pass-Through University of Iowa	93.173	1001639892	81,205	-	-		81,205	-
Pass-Through West Virginia University	93.173	17214UMD	76,120	-	-		76,120	-
Nursing Workforce Diversity	93.178		-	-	394,506		394,506	-
Engaging Public Hlth-intellectual Disable	93.184		-	-	100,989		100,989	64,500
Rural Communities Opioid Response (Planning)	93.211		-	-	125,374		125,374	-
Telehealth Programs	93.211		86,144	-	73,602		159,746	-
Research and Training in Complementary and Integrative Health	93.213		1,013,974	-	43,430		1,057,404	388,643
Pass-Through Georgetown University	93.213	413509_GR413437-UMB	36,072	-	-		36,072	-
Pass-Through University of North Carolina at Chapel H	93.213	5105426	55,410	-	-		55,410	-
Family Planning: Services	93.217		-	-	2,851,542		2,851,542	1,794,462
Research on Healthcare Costs, Quality and Outcomes	93.226		1,989,366	-	31,225		2,020,591	492,167
Pass-Through Dartmouth College	93.226	1536R295	-	-	756		756	-
Pass-Through University of Nevada School of Medicine	93.226	sub#UNR-17-57	95,326	-	-		95,326	-
Pass-Through Johns Hopkins University - SOM	93.233	2003228860	116,251	-	-		116,251	-
National Center on Sleep Disorders Research	93.233		-	-	10,231		10,231	-
Traumatic Brain Injury_State Demonstration Grant Program (TBI)	93.234		-	-	92,855		92,855	92,855
Abstinence Education	93.235		-	-	541,418		541,418	541,438
ORAL HEALTH WORKFORCE ACTIVITIES	93.236		-	-	364,005		364,005	-
Mental Health Research Grants	93.242		19,734,247	-	150,347		19,884,594	1,743,040
Pass-Through Center for Social Innovation	93.242	IR43MH110286-01	7,918	-	-		7,918	-
Pass-Through Center for Social Innovation	93.242	IIMH: Phase II CSC On Deman	36,922	-	-		36,922	-
Pass-Through Childrens Hospital Boston	93.242	GENFD0001472005	91,740	-	-		91,740	-
Pass-Through Evidence Based Practice Institute, LLC	93.242	PO 2R44MH987349-02A1	44,850	-	-		44,850	-
Pass-Through Johns Hopkins University	93.242	IP50MH115842-01	12,874	-	-		12,874	-
Pass-Through Johns Hopkins University - SOM	93.242	2003505403	64,783	-	-		64,783	-
Pass-Through Michigan State University	93.242	RC105974A	95,233	-	-		95,233	-
Pass-Through MountainPass Technology LLC	93.242	15051784	13,068	-	-		13,068	7,625
Pass-Through Temple University	93.242	258846UM	23,302	-	-		23,302	-
Pass-Through Terrapin Pharmacy, LLC	93.242	TERRAPIN Ref # 34132	17,569	-	-		17,569	-
Pass-Through Tufts University	93.242	102752-00001/NIH069	51,039	-	-		51,039	-
Pass-Through Univ of Texas Hlth Sci Ctr @ San Antonio	93.242	162921/161086	89,625	-	-		89,625	-
Pass-Through UNIVERSITY OF PENNSYLVANIA	93.242	3-P50-MH-099910-05S1	3,130	-	-		3,130	-
Pass-Through University of Southern California	93.242	104025459	54,074	-	-		54,074	-
Pass-Through University of Southern California	93.242	108606050	77,250	-	-		77,250	-
Pass-Through University of Vermont	93.242	32146SUB52470	18,133	-	-		18,133	-
Pass-Through Yale University	93.242	GK000191 (CON-80000492)	37,359	-	-		37,359	-
Pass-Through Yale University (GM)	93.242	GR100660 (CON-8001217)	891	-	-		891	-
Pass-Through University of Maryland, Baltimore	93.242	SR00004243	41,286	-	-		41,286	-

STATE OF MARYLAND

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Substance Abuse and Mental Health Services	93.243		\$ -	\$ -	\$ 8,635,978		\$ 8,635,978	\$ 5,734,392
Pass-Through American Institutes for Research	93.243	352200015	-	-	9,772		9,772	-
Pass-Through Baltimore City Health Dept.	93.243	CO # 38696	46,437	-	-		46,437	-
Pass-Through Baltimore City Health Dept.	93.243	CO# 38697	120,851	-	-		120,851	90,891
Pass-Through Baltimore County Public Schools	93.243	#JNI-748-16002	-	-	72,734		72,734	-
Pass-Through Behavioral Health System Baltimore	93.243	SA001-U-Turns-UMB	24,462	-	-		24,462	-
Pass-Through COMMUNITY CONNECTIONS	93.243	UMD63135SAMHSA	-	-	73,569		73,569	-
Pass-Through Community Services and Research Center	93.243	19072093	-	-	40,767		40,767	-
Pass-Through Dept of Behavioral Health & Intellectual	93.243	12/17/2018	-	-	584		584	-
Pass-Through Emory University	93.243	Sub# A079910	-	-	1,748		1,748	-
Pass-Through Morehouse University	93.243	hbcu.CFE15-16/4	-	-	1,778		1,778	-
Pass-Through Morehouse School of Medicine	93.243	hbcu.cfe 15-16/8	3,026	-	-		3,026	-
Pass-Through STANFORD UNIVERSITY	93.243	Sub#61971852-137362	-	-	44,418		44,418	-
Pass-Through The Danya Institute Inc.	93.243	19010232	-	-	91,711		91,711	-
Pass-Through The Danya Institute, Inc.	93.243	A081785-01S1-MHTTC-NCSM	-	-	115,683		115,683	100,000
Pass-Through University of Nebraska Medical Center	93.243	34-5330-3002-001	-	-	5,613		5,613	-
Pass-Through University of Pittsburgh	93.243	0052697 (129955-1)-	-	-	2,298		2,298	-
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		684,464	-	661,934		1,346,398	99,471
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		498,748	-	-		498,748	315,360
Universal Newborn Hearing Screening	93.251		-	-	250,076		250,076	-
MARYLAND OCCUPATIONAL HLTH SURVEILLANCE	93.262		-	-	145,191		145,191	-
Pass-Through Johns Hopkins University	93.262	2003988453	3,857	-	-		3,857	-
Pass-Through University of Florida	93.262	UFDSP00012018	5,043	-	-		5,043	-
Pass-Through University of Kentucky Research Foundation	93.262	321000076118267	13,517	-	-		13,517	-
Pass-Through University of Pittsburgh	93.262	0053367 131632-2	183,329	-	-		183,329	-
Occupational Safety and Health Program	93.262		-	-	-		-	-
Nurse Faculty Loan Program (NFLP)	93.264		-	12,000	-		12,000	-
Immunization Grants	93.268		-	-	5,486,849		5,486,849	3,043,801
ADULT VIRAL HEPATITIS PROVENTION COORD	93.270		-	-	962,106		962,106	860,045
Pass-Through Baltimore City Health Dept.	93.270	CO# 38428	-	-	10,352		10,352	-
Viral Hepatitis Prevention and Control	93.270		-	-	-		-	-
Alcohol Research Programs	93.273		2,708,506	-	404,473		3,112,979	70,427
Pass-Through Harvard University	93.273	1029998	176,400	-	-		176,400	88,296
Pass-Through Johns Hopkins University	93.273	2003299154	33,419	-	-		33,419	-
Pass-Through Johns Hopkins University Homewood Divisi	93.273	2003171499	20,324	-	-		20,324	-
Pass-Through The Research Foundation of State Univer	93.273	5P50AA017823	11,814	-	-		11,814	-
Pass-Through University of California Riverside	93.273	S001068	1,824	-	-		1,824	-
Pass-Through University of North Carolina at Chapel H	93.273	7R01AA024980-04	90,772	-	-		90,772	-
Pass-Through University of Texas at San Antonio	93.273	162257/161901	7,344	-	-		7,344	-
Drug Free Communities Support Program	93.276		-	-	129,862		129,862	-
Drug-Free Communities Support Program Grants	93.276		-	-	187,737		187,737	-
Drug Abuse and Addiction Research Programs	93.279		9,665,474	-	240,549		9,906,023	569,576
Pass-Through Florida State University	93.279	Subaward No. R02053	18,620	-	-		18,620	-
Pass-Through George Mason University	93.279	4R01 DA032639-05	4,563	-	-		4,563	-
Pass-Through Johns Hopkins University	93.279	2004032123	-	-	19,410		19,410	-
Pass-Through Johns Hopkins University	93.279	5R03DA044868-02	13,476	-	-		13,476	-
Pass-Through New York University School of Medicine Lango	93.279	17A10000725801	59,628	-	-		59,628	-
Pass-Through Thomas Jefferson University	93.279	Sub#080-05000-S03002	20,283	-	-		20,283	-
Pass-Through Univer of New York @ Buffalo	93.279	R1176102	4,067	-	-		4,067	-
Pass-Through University of California	93.279	8805sc	48,576	-	-		48,576	-
Pass-Through University of Pittsburgh	93.279	AWD00000068 (132578-3)	27,348	-	-		27,348	-
Pass-Through University of Texas at San Antonio	93.279	162255/161624	404	-	-		404	-
Pass-Through University of Washington	93.279	UWSC8753	78,056	-	-		78,056	-
Pass-Through Wake Forest University	93.279	WFUHSS553989	33,899	-	-		33,899	-
Mental Health National Research Service Awards for Research Training	93.282		806,208	-	267,366		1,073,574	302,360
Center for Disease Control and Prevention: Investigations and Technical Assistance	93.283		-	-	91,189		91,189	-
Pass-Through Center for Disease Dynamics, Economics &	93.283	1844-01-MDSOM	126,650	-	-		126,650	-
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	93.283		10,114	-	-		10,114	-
Pass-Through Michigan State University	93.286	RC104170UMD	151,439	-	-		151,439	-
Pass-Through The Mind Research Network	93.286	6206-001 SUB-N1	1,702	-	-		1,702	-
Pass-Through The Mind Research Network	93.286	6247 SubN1	179,791	-	-		179,791	-
Pass-Through University of California San Francisco	93.286	9088SC	1,028	-	-		1,028	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		5,285,900	-	-		5,285,900	1,527,077

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
MINORITY HLTH STATE PARTNERSHIP GRANT	93.296		\$ -	\$ -	153,852		\$ 153,852	\$ -
Technological Innovations to Improve Human Health	93.296		45,018	-	-		45,018	-
COMPREHENSIVE TOBACCO CONTROL PROGRAM	93.305		-	-	956,388		956,388	284,010
Pass-Through Palo Alto Veterans Institute for Researc	93.307	R01 MD012273	102,675	-	-		102,675	-
Pass-Through University of California	93.307	8766sc	38,599	-	-		38,599	-
Pass-Through University of Pittsburgh	93.307	0041119 (124864-9)	-	-	9,741		9,741	-
Minority Health and Health Disparities Research	93.307		1,255,439	-	-		1,255,439	455,612
Pass-Through Avera Rural Health Services	93.310	4UH3OD023279D	124,738	-	-		124,738	-
Pass-Through Avera Rural Health Services	93.310	ARIECOS418	90,486	-	-		90,486	-
Pass-Through Institute of Human Virology, Nigeria	93.310	4UH2HG00008-03	-	-	29,908		29,908	-
Pass-Through University of Michigan Medical School	93.310	3001413387-PNT	-	-	34,168		34,168	-
Pass-Through University of Wisconsin-Madison	93.310	706K683	47,060	-	-		47,060	-
Trans-NIH Research Support	93.310		4,762,835	-	-		4,762,835	141,116
The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance	93.310		4,433,833	-	-		4,433,833	-
EMERGING INFECT PRG SUPPORT SUP PPF2014	93.317		-	-	3,142,111		3,142,111	1,605,963
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		-	-	4,724,238		4,724,238	2,849,463
CSELS Partnership: Strengthening Public Health Laboratories	93.322		-	-	27,000		27,000	-
BUILDING EPIDEMIOLOGY LAB(ELC)NON-PPHF	93.323		-	-	4,860,639		4,860,639	64,000
State Health Insurance Assistance Program	93.324		-	-	555,400		555,400	450,078
Leadership in Public Health Social Work Education Grant Program	93.330		79,384	-	-		79,384	-
BRFSS/BEHAVIORAL RISK FACTOR SURV SYS	93.336		-	-	290,012		290,012	-
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	9,416,807	-		9,416,807	-
Research Infrastructure Programs	93.351		569,219	-	-		569,219	-
PUBLIC HEALTH CRISIS RESPONSE- OPIOD	93.354		-	-	1,767,577		1,767,577	1,138,128
Nurse Education, Practice Quality and Retention Grants	93.359		-	-	80,686		80,686	-
Nursing Research	93.361		3,647,202	-	-		3,647,202	561,951
Pass-Through -	93.361	FY19961004	15,211	-	-		15,211	-
Pass-Through CHILDRENS NATIONAL MEDICAL CENTER	93.361	30003061-02	61,013	-	-		61,013	-
Pass-Through Milton S. Hershey Medical Ctr.	93.361	UMDNR017259	1,114	-	-		1,114	-
Pass-Through University of California, Irvine	93.361	Sub No. 2017-3501	3,574	-	-		3,574	-
Pass-Through University of Texas at Austin	93.361	UTA16-001233	1,830	-	-		1,830	-
Nursing Student Loans	93.364		-	589,652	-		589,652	-
MD STATE ORAL DISEASE PREVENTION PROGM	93.366		-	-	257,401		257,401	-
MANUFACTURED FD REGULATORY PROG STAND	93.367		-	-	217,550		217,550	-
INDEPENDENT LIVING STATE GRANT	93.369		-	-	254,298		254,298	-
Pass-Through Johns Hopkins University Homewood Divisi	93.389	2002772825	280,686	-	-		280,686	-
National Center for Research Resources	93.389		-	-	-		-	-
Cancer Cause and Prevention Research	93.393		2,558,606	-	120,083		2,678,689	127,329
Pass-Through Baltimore City Public Schools	93.393		-	-	42,998		42,998	-
Pass-Through GPB Scientific LLC	93.393	Not Applicable	-	-	-		-	-
Pass-Through New York University	93.393	JIMH: Phase II CSC On Deman	112,122	-	-		112,122	-
Pass-Through Radiant Creative Group, LLC	93.393	13-A1-00-110806	48,209	-	-		48,209	-
Pass-Through Radiant Creative Group, LLC	93.393	UMBC-003	22,064	-	-		22,064	-
Cancer Detection and Diagnosis Research	93.394		1,785,498	-	-		1,785,498	255,455
Pass-Through Brigham and Womens Hospital	93.394	117717	71,259	-	-		71,259	-
Pass-Through George Washington University	93.394	18-M70	18,308	-	-		18,308	-
Pass-Through George Washington University	93.394	18M75	1,901	-	-		1,901	-
Pass-Through University of Pennsylvania	93.394	567680	92,938	-	-		92,938	-
Pass-Through University of Pennsylvania	93.394	574125	127,217	-	-		127,217	-
Pass-Through University of Southern California	93.394	99273179	38,527	-	-		38,527	-
Cancer Treatment Research	93.395		2,888,369	-	-		2,888,369	531,319
Pass-Through Celdara Medical, LLC	93.395	1R43CA224750	101,625	-	-		101,625	-
Pass-Through Children's Hosp/Philadelphia	93.395	CHOP	34,237	-	-		34,237	-
Pass-Through Georgetown University	93.395	412515GR412475UMB	73,141	-	-		73,141	-
Pass-Through Glycomantra, Inc	93.395	PTE#1R41CA217438-01A	83,994	-	-		83,994	-
Pass-Through IGI Technologies, Inc.	93.395	0005	25,342	-	-		25,342	-
Pass-Through IGI Technologies, Inc.	93.395	0006	19,688	-	-		19,688	-
Pass-Through Johns Hopkins University - SOM	93.395	R01CA186286	28,046	-	-		28,046	-
Pass-Through Keystone Nano	93.395	1R44CA195793-01	272,226	-	-		272,226	43,294
Pass-Through Mayo Clinic, Rochester	93.395	GCC-196618	-	-	1,462		1,462	-
Pass-Through Mayo Clinic, Rochester	93.395	UNI-213126-02	-	-	3,029		3,029	-
Pass-Through Mayo Clinic, Rochester	93.395	UNI-218853	-	-	19,499		19,499	-
Pass-Through NRG ONcology Foundation Inc.	93.395	1/25/2015	-	-	4,138		4,138	-
Pass-Through NRG ONcology Foundation Inc.	93.395	UofM - Yr.1	-	-	14		14	-
Pass-Through Southwest Oncology Group	93.395	Protocol S1207	-	-	58		58	-
Pass-Through UNIVERSITY OF MICHIGAN-ANN ARBOR	93.395	SUBK00010553	10,999	-	-		10,999	-
Pass-Through UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE	93.395	RF00021-2017-0317	145,277	-	-		145,277	-

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Cancer Biology Research+A1865	93.396		\$ 1,498,474	\$ -	\$ -		\$ 1,498,474	\$ 110,350
Pass-Through George Washington University	93.396	17-M28	-	-	10,270		10,270	-
Pass-Through Glycomantra, Inc	93.396	1R43CA228813-01A1	42,238	-	-		42,238	-
Pass-Through Massachusetts Institute of Technology	93.396	88841	37,516	-	-		37,516	-
Pass-Through Massachusetts Institute of Technology	93.396	S4483	58,447	-	-		58,447	-
Pass-Through University of Pittsburgh	93.396	00469101262961	23,498	-	-		23,498	-
Pass-Through University of Southern California	93.396	65475735	19,953	-	-		19,953	-
Pass-Through Children's Hosp/Philadelphia	93.397	ANHL1131	-	-	1,599		1,599	-
Pass-Through ECOG-ACRIN Cancer Research Group	93.397	Protocal EAY131	-	-	50		50	-
Pass-Through Washington University	93.397	WU-19-301	60,139	-	-		60,139	-
Cancer Centers Support Grants	93.397		4,158,969	-	567,623		4,726,592	66,231
Cancer Research Manpower	93.398		289,075	-	776,498		1,065,573	30,781
INFLUENZA EDU AMONG YOUTH AGRICULTURE	93.421		-	-	16,651		16,651	-
1332 State Innovative Waivers	93.423		-	-	266,500		266,500	-
NATIONAL DIABETES PREVENTION PROGRAM	93.424		-	-	155,560		155,560	-
Pass-Through ChangeLab Solutions	93.424	MCSA0123-1	-	-	20,486		20,486	-
NON-ACA/PPHF-Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424		-	-	-		-	-
IMPROVING THE HLTH OF MD PREV DIA/HD&S	93.426		-	-	865,919		865,919	134,755
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		2,448,214	-	115,250		2,563,464	924,561
Pass-Through Carnegie Mellon University	93.433	1090516-389425	127,511	-	-		127,511	-
Pass-Through Gallaudet College	93.433	GU2031	4,999	-	-		4,999	-
Pass-Through TransCen Inc.	93.433	90RT50340200	2,125	-	-		2,125	-
Pass-Through TransCen Inc.	93.433	90DP00890100	92,647	-	-		92,647	-
PRESCHOOL DEVELOPMENT GRANT (B-5)	93.434		-	-	235,666		235,666	-
Pass-Through Prince Georges County Health Department	93.435	19092480	-	-	21,585		21,585	-
Food Safety and Security Monitoring Project	93.448		-	-	176,878		176,878	-
CDC Undergraduate Public Health Scholars Program (CUPS): A Public Health Experience to Expose Undergraduate Interested in Minority Health to Public Health and the Public Health Professions	93.456		-	-	-		-	-
Pass-Through Kennedy Krieger Institute	93.456	19061789	-	-	15,200		15,200	-
PREGNANCY ASSISTANCE FUND PROGRAM	93.500		-	-	958,071		958,071	32,500
Pass-Through Baltimore City Health Dept.	93.500	CO # 38993	46,476	-	-		46,476	-
Pregnancy Assistance Fund Program	93.500		-	-	-		-	-
MATERNAL INFANT & EARLY CHILDHD HME VIS	93.505		-	-	(4)		(4)	-
AFFORDABLE CARE ACT	93.511		-	-	202,724		202,724	-
DEPT. OF HHS -ADRC-OPTIONS COUNSELING	93.517		-	-	245,000		245,000	45,000
AFFORDABLE CARE ACT BLD EPIDEMIOLOG LAB	93.521		-	-	82,170		82,170	-
ORAL HELAHT - APHA THE POWER OF POLICY	93.524		-	-	1,790		1,790	-
Promoting Safe and Stable Families	93.556		-	-	4,502,550		4,502,550	-
Promoting Safe and Stable Families	93.556		2,289,083	-	-		2,289,083	1,519,941
<b>TANF Cluster</b>								
Temporary Assistance for Needy Families (TANF)	93.558		-	-	213,557,839		213,557,839	-
<b>Total TANF Cluster</b>						\$ 213,557,839		
Child Support Enforcement (CSE)	93.563		-	-	87,246,771		87,246,771	-
Refugee and Entrant Assistance: State Administered Programs	93.566		-	-	5,826,933		5,826,933	-
Pass through MD State Department of Human Resources - Refugee and Entrant Assistance-State Administrated Programs	93.566	FIA/ORA-17-482-A1,A2	-	-	105,488		105,488	-
Pass through MD State Department of Human Resources - Refugee and Entrant Assistance_Voluntary Agency Programs	93.567	FIA/ORA-17-487	-	-	275,521		275,521	-
US DHHS Pass through National Institute of General Medical Services	93.859	5R25GM058264-16	-	-	18,231		18,231	-
Low-Income Home Energy Assistance (LIHEAP)	93.568		-	-	71,608,837		71,608,837	-
Community Services Block Grant (CSBG)	93.569		-	-	1,697,611		1,697,611	571,062
<b>CCDF Cluster</b>								
Child Care and Development Block Grant	93.575		-	-	51,931,625		51,931,625	-
Pass-Through MD Family Network	93.575	G1501MDCCDF	-	-	139,317		139,317	-
Child Care and Development Block Grant	93.575		-	-	90,431		90,431	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		-	-	53,706,027		53,706,027	-
<b>Total CCDF Cluster</b>						105,867,400		
Refugee and Entrant Assistance: Discretionary Grants	93.576		-	-	290,623		290,623	3,197
Targeted Assist	93.584		-	-	672,120		672,120	-
State Court Improvement Program	93.586		-	-	515,998		515,998	-
Grants to States for Access and Visitation Programs	93.597		-	-	159,441		159,441	-
Education and Training Vouchers	93.599		-	-	9,584		9,584	-

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<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Head Start Program	93.600		\$ -	\$ -	\$ 130,366		\$ 130,366	\$ -
Pass Through - Maryland Family Network	93.600	Unknown	-	-	480,910		480,910	-
TEFT IN COMMUNITY BASED LONG TERM SER	93.627		-	-	574,633		574,633	-
Development Disabilities Basic Support and Advocacy Grants	93.630		-	-	1,121,581		1,121,581	-
Development Disabilities Projects of National Significance	93.631		-	-	-		-	-
Pass-Through Nat'l Assoc. of councils on Developmental Disabilities	93.631	ACL228161	-	-	1,300		1,300	-
Developmental Disabilities Projects of National Significance	93.631		-	-	115		115	-
ACA-Transforming Clinical Practice Initiative: Practice Transformation Networks (PTNs)	93.638		-	-	-		-	-
Pass-Through New Jersey Innovation Institute	93.638	NJII380G15	-	-	733,213		733,213	406,936
Children's Justice Grants to States	93.643		-	-	312,587		312,587	173,299
Child Welfare Services: State Grants	93.645		-	-	3,951,830		3,951,830	-
Social Services Research and Demonstration	93.647		-	-	-		-	-
Pass-Through Child Trends	93.647	-	27,273	-	-		27,273	-
Pass-Through Emory University	93.647	Subawrd # S624236	-	-	24,750		24,750	-
Pass-Through Rsch Foundation of SUNY, Univ @ Albany	93.648	1142190-6-79280	-	-	45,876		45,876	-
Pass-Through The Research Foundation of SUNY	93.648	19-20-82905	-	-	68,370		68,370	-
Child Welfare Research Training or Demonstration	93.648		-	-	577,445		577,445	104,142
Adoption Opportunities	93.652		-	-	-		-	-
Pass-Through CASE, Center for Adoption Support & Educ	93.652	90CO1121-02-04	779,822	-	-		779,822	-
Foster Care: Title IV-E	93.658		-	-	76,351,869		76,351,869	-
Adoption Assistance	93.659		-	-	20,336,437		20,336,437	-
Social Services Block Grant (SSBG)	93.667		-	-	52,297,863		52,297,863	-
Child Abuse and Neglect State Grants	93.669		-	-	544,209		544,209	-
Child Abuse and Neglect Discretionary Activities	93.670		946,321	-	-		946,321	357,570
Family Violence Prevention and Services/Grants for Battered Women's Shelters:	93.671		-	-	1,968,957		1,968,957	1,777,367
Chafee Foster Care Independent Living	93.674		-	-	1,071,205		1,071,205	-
Mental and Behavioral Health Education and Training Grants	93.732		-	-	752,629		752,629	-
PPHF 2016 Increasing HPV Vaccine Coverg	93.733		-	-	164,605		164,605	-
PUB HLTH APPROACHES ENSURING QUITLINE	93.735		-	-	234,490		234,490	136,032
APS-MD ADULT PROTECTIVE SERVICES	93.747		-	-	16,580		16,580	-
Childhood Lead Poisoning Prevention (YR 1 of 3)	93.753		-	-	281,665		281,665	-
HEALTHIEST MD SUS/ENHANCE HLTH(PPHF)	93.757		-	-	943,633		943,633	551,157
PREVENT HLTH & HLTH SER BLOCK GRANT-PPHF	93.758		-	-	887,361		887,361	335,122
State Children's Insurance Program (CHIP)	93.767		-	-	244,555,441		244,555,441	7,286,941
<b>Medicaid Cluster</b>								
State Medicaid Fraud Control Units	93.775		-	-	3,539,243		3,539,243	-
State Survey and Certification of Health Care Providers and Suppliers	93.777		-	-	6,699,963		6,699,963	276,995
Medical Assistance Program (Medicaid)	93.778		-	-	7,438,820,827		7,438,820,827	51,203,352
<b>Total Medicaid Cluster</b>								
MARYLAND OPIOID RAPID RESPONSE-MORR	93.788		-	-	13,720,269	\$ 7,449,060,033	13,720,269	12,235,933
MONEY FOLLOWS THE PERSON	93.791		-	-	857,626		857,626	-
Increase Colorectal Cancer Screening	93.800		-	-	602,457		602,457	577,252
ELC SUPPLEMENT FOR DOMESTIC EBOLA RESP	93.815		-	-	1,097,096		1,097,096	664,456
HPP Ebola Preparedness & Response	93.817		-	-	1,358,384		1,358,384	753,214
Ebola Support: Transmission and Prevention Control, Public Health Preparedness, Vaccine Development	93.823		286,364	-	-		286,364	-
Cardiovascular Diseases Research	93.837		12,535,913	-	111,863		12,647,776	562,793
Pass-Through Case Western Reserve Univ	93.837	RES511860	137,023	-	-		137,023	-
Pass-Through Columbia University	93.837	1(GG011673-03)	117,904	-	-		117,904	-
Pass-Through Duke University	93.837	179452	-	-	158		158	-
Pass-Through Duke University	93.837	A030158	159,174	-	-		159,174	-
Pass-Through Emory University	93.837	A118496	39,543	-	-		39,543	-
Pass-Through Fred Hutchinson Cancer Res Ctr	93.837	977472	49,032	-	-		49,032	-
Pass-Through George Washington University	93.837	18M20	41,125	-	-		41,125	-
Pass-Through George Washington University	93.837	19-S04	7,763	-	-		7,763	-
Pass-Through Johns Hopkins University	93.837	2003451224	60,385	-	-		60,385	-
Pass-Through Johns Hopkins University - SOM	93.837	2003783866	75,628	-	-		75,628	-
Pass-Through Johns Hopkins University - SOM	93.837	5R01HL132372-02	76,463	-	-		76,463	-
Pass-Through Massachusetts General Hospital	93.837	5U01HL123336-03	-	-	1,594		1,594	-
Pass-Through Mount Sinai	93.837	0255-1502-4605	-	-	307		307	-
Pass-Through Mount Sinai	93.837	0255-3100-4605	-	-	33,524		33,524	-
Pass-Through Mount Sinai	93.837	5 U01 HL088942-10	-	-	3,042		3,042	-
Pass-Through Mount Sinai	93.837	5U01HL088942	-	-	59		59	-

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Cardiovascular Diseases Research								
Pass-Through Mount Sinai	93.837	ISMMS 0255-3106-4605	\$ -	\$ -	\$ 1,915	\$ 1,915	\$ -	
Pass-Through Mount Sinai	93.837	MODERATE	-	-	690	690	-	
Pass-Through NATIONAL MARROW DONOR PROGRAM	93.837	Protocol # 1102	-	-	19,178	19,178	-	
Pass-Through New England Research Institute	93.837	BEST-CLI Site #1131	-	-	3,992	3,992	-	
Pass-Through New York Univ/Medical Center	93.837	ISCHEMIA	-	-	1,469	1,469	-	
Pass-Through Ohio State University	93.837	60060457	8	-	-	8	-	
Pass-Through The Ohio State University Research Found	93.837	60059645	11,843	-	-	11,843	-	
Pass-Through University of Arizona	93.837	445916	18,863	-	-	18,863	-	
Pass-Through UNIVERSITY OF PENNSYLVANIA	93.837	5-R01-HL-131613-02	13,723	-	-	13,723	-	
Pass-Through COPD Foundation	93.838	5U01HL128954-04	30,853	-	-	30,853	-	
Lung Diseases Research	93.838		2,158,627	-	-	2,158,627	-	
Blood Diseases and Resources Research	93.839		2,300,563	-	499,966	2,800,529	180,109	
Pass-Through LEHIGH UNIVERSITY	93.839	543523-78001	23,975	-	-	23,975	-	
Pass-Through Tissue Testing Technologies LLC	93.839	18020659	76,609	-	-	76,609	-	
Pass-Through Vanderbilt University Medical Center	93.839	VUMC59482	54,342	-	-	54,342	-	
Pass-Through Virginia Commonwealth University	93.839	FP00003675-SA006	12,566	-	-	12,566	-	
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		3,603,268	-	561,490	4,164,758	252,584	
Pass-Through East Carolina University	93.846	A16-0052-S001-A03	14,684	-	-	14,684	-	
Pass-Through George Mason University	93.846	E2035481	98,527	-	-	98,527	-	
Pass-Through Johns Hopkins University - SOM	93.846	2003177746	37,348	-	-	37,348	-	
Pass-Through Northwestern University	93.846	60036404	27,651	-	-	27,651	-	
Pass-Through UCLA	93.846	5R01AR063182-07	56,611	-	-	56,611	-	
Pass-Through University of Arizona	93.846	Sub No# 264342	25,745	-	-	25,745	-	
Pass-Through University of Connecticut Health Center	93.846	UCHC7-100765695-A2	58,051	-	-	58,051	-	
Pass-Through UNIVERSITY OF PENNSYLVANIA	93.846	Subaward No. 573809	18,235	-	-	18,235	-	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		12,256,340	-	760,706	13,017,046	1,375,968	
Pass-Through Baylor College of Medicine	93.847	7000000030	11,570	-	-	11,570	-	
Pass-Through Broad Institute Inc.	93.847	5000471-5500001055	543,851	-	-	543,851	-	
Pass-Through Case Western Reserve Univ	93.847	114812-01/3500-07249	31,559	-	-	31,559	-	
Pass-Through Case Western Reserve Univ	93.847	RES512233	108,466	-	-	108,466	-	
Pass-Through Case Western Reserve Univ	93.847	RES514021	7,722	-	-	7,722	-	
Pass-Through Case Western Reserve Univ	93.847	Sub#RES512563	64	-	-	64	-	
Pass-Through George Washington University	93.847	16-D21	4,510	-	-	4,510	-	
Pass-Through Georgetown University	93.847	GR410782	180,110	-	-	180,110	-	
Pass-Through Georgia State University	93.847	SP000133379-01	25,875	-	-	25,875	-	
Pass-Through JHU School of Hygiene/Pub Hlth	93.847	2004033321	225,448	-	-	225,448	-	
Pass-Through Johns Hopkins University - SOM	93.847	subduns#18843591	52	-	-	52	-	
Pass-Through University of Alabama at Birmingham	93.847	000508172-SP006-008	10,831	-	-	10,831	-	
Pass-Through University of California	93.847	1R01DK114014-01A1	12,162	-	-	12,162	-	
Pass-Through University of Chicago	93.847	FP068366-01G	7,988	-	-	7,988	-	
Pass-Through University of Cincinnati	93.847	009997-006	16,072	-	-	16,072	-	
Pass-Through UNIVERSITY OF MICHIGAN-ANN ARBOR	93.847	3003773934	13,306	-	-	13,306	-	
Pass-Through UNIVERSITY OF MICHIGAN-ANN ARBOR	93.847	3004195230	22,556	-	-	22,556	-	
Pass-Through UNIVERSITY OF PENNSYLVANIA	93.847	574566	282,794	-	-	282,794	-	
Pass-Through University of Texas at San Antonio	93.847	1000001529	2,526	-	-	2,526	-	
Pass-Through VANDERBILT UNIVERSITY	93.847	UNIV60825	70,064	-	-	70,064	-	
Pass-Through Vanderbilt University Medical Center	93.847	VUMC40290	253,948	-	-	253,948	-	
Pass-Through Hennepin Healthcare Research Institute	93.849	ALTOLD STUDY	17,838	-	-	17,838	-	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		13,311,005	-	414,432	13,725,437	553,229	
Pass-Through Columbia University	93.853	1(GG012011-03)	34,206	-	-	34,206	-	
Pass-Through Columbia University	93.853	4(GG010432)	4,833	-	-	4,833	-	
Pass-Through Columbia University	93.853	4(GG012194-01)	220,682	-	-	220,682	-	
Pass-Through Johns Hopkins Hospital	93.853	Sub# 2003137105	31,592	-	-	31,592	-	
Pass-Through Johns Hopkins University	93.853	1R01NS109298-01	10,522	-	-	10,522	-	
Pass-Through Johns Hopkins University	93.853	2003036226	30,931	-	-	30,931	-	
Pass-Through Johns Hopkins University	93.853	2004209344	9,239	-	-	9,239	-	
Pass-Through Johns Hopkins University - SOM	93.853	2003062408	9,751	-	-	9,751	-	
Pass-Through Massachusetts General Hospital	93.853	226025	125,336	-	-	125,336	-	
Pass-Through Massachusetts General Hospital	93.853	226396	-	-	13,485	13,485	-	
Pass-Through Mayo Clinic Jacksonville	93.853	UNI-187276-06	443,348	-	-	443,348	-	
Pass-Through Northwestern University	93.853	60036745 UMD	-	-	2,996	2,996	-	

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<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Extramural Research Programs in the Neurosciences and Neurological Disorders (continued)								
Pass-Through Temple University - Main Campus	93.853	SIREN_100CSPR #001	\$ 2,349	\$ -	\$ -	\$ -	\$ 2,349	\$ -
Pass-Through University of California	93.853	5U01NS086090-05	12,366	-	-	-	12,366	-
Pass-Through University of California, Davis	93.853	A19-1044-S002	38,817	-	-	-	38,817	-
Pass-Through University of Chicago	93.853	FP06221401PRB	43,814	-	-	-	43,814	-
Pass-Through University of Chicago	93.853	FP06221401PRG	104,440	-	-	-	104,440	-
Pass-Through University of Chicago	93.853	FP066221401PRA	153,129	-	-	-	153,129	-
Pass-Through University of Cincinnati	93.853	010333-004	71,487	-	-	-	71,487	-
Pass-Through University of Cincinnati	93.853	011078-007	80,353	-	-	-	80,353	-
Pass-Through University of Michigan Medical School	93.853	SUBK00004104-ESETT	-	-	17,288	-	17,288	-
Pass-Through University of Minnesota	93.853	SUB# P006124705	5,918	-	-	-	5,918	-
Pass-Through University of Pittsburgh	93.853	004327(125019-2)	90,769	-	-	-	90,769	-
Pass-Through University of Texas Health Science Center	93.853	0010416C	2,516	-	-	-	2,516	-
Pass-Through University of Washington	93.853	UWSC9786	19,759	-	-	-	19,759	-
Pass-Through University of Wisconsin	93.853	831K795	31,327	-	-	-	31,327	-
Pass-Through Virginia Commonwealth University	93.853	PT112509SC107209	23,738	-	-	-	23,738	-
Allergy and Infectious Diseases Research	93.855		48,717,167	-	1,260,265	-	49,977,432	10,514,586
Pass-Through Albany Medical College	93.855	515476-UMB	307,686	-	-	-	307,686	-
Pass-Through Albany Medical College	93.855	515504UOM	150,497	-	-	-	150,497	-
Pass-Through Benaroya Research Institute	93.855	FY16ITN021	-	-	4,014	-	4,014	-
Pass-Through Beth Israel Deaconess Medical Center	93.855	5P01A131365-02	32,324	-	-	-	32,324	-
Pass-Through Biological Mimetics Inc.	93.855	Org. Ref. # 00283423	47,548	-	-	-	47,548	-
Pass-Through Board of Trustees of the Leland Stanford Juni	93.855	61282041122404	693	-	-	-	693	-
Pass-Through Case Western Reserve Univ	93.855	RES512527	2,242	-	-	-	2,242	-
Pass-Through Centro Internacional de Entrenamiento e Inves	93.855	00117	23,967	-	-	-	23,967	-
Pass-Through Columbia University	93.855	1(GG012736-02)	10,867	-	-	-	10,867	-
Pass-Through Duke Clinical Research Institute	93.855	UM1A1104681/203-7697	49,007	-	-	-	49,007	-
Pass-Through Duke University	93.855	2035381	136,672	-	-	-	136,672	-
Pass-Through Duke University	93.855	2035382	825,532	-	-	-	825,532	-
Pass-Through Duke University	93.855	2036995	59,880	-	-	-	59,880	-
Pass-Through Duke University	93.855	2036998	119,714	-	-	-	119,714	-
Pass-Through Duke University	93.855	U19A1129386	17,241	-	-	-	17,241	-
Pass-Through Fred Hutchinson Cancer Research Center	93.855	0000947018	49,443	-	-	-	49,443	-
Pass-Through Fred Hutchinson Cancer Research Center	93.855	0000956620	37,071	-	-	-	37,071	-
Pass-Through FZata, Inc	93.855	1R01A1132207-02	-	-	472,924	-	472,924	-
Pass-Through FZata, Inc	93.855	32810-00254909	17,137	-	-	-	17,137	-
Pass-Through FZata, Inc	93.855	32811-00254913	278	-	-	-	278	-
Pass-Through Henry M. Jackson Foundation	93.855	3475	401,029	-	-	-	401,029	-
Pass-Through Howard County Office of Emergency Manage	93.855	4400003144	-	-	262,921	-	262,921	-
Pass-Through Integrated Bio Therapeutics	93.855	1R01A1126587-03A1	124,641	-	-	-	124,641	-
Pass-Through Integrated BioTherapeutics	93.855	RO1126587UMD01	161,533	-	-	-	161,533	-
Pass-Through JHU School of Hygiene/Pub Hlth	93.855	2004180213	42,977	-	-	-	42,977	-
Pass-Through JHU School of Hygiene/Pub Hlth	93.855	Sub# 2003443759	119,505	-	-	-	119,505	-
Pass-Through Johns Hopkins University	93.855	2003673194	1,041	-	-	-	1,041	-
Pass-Through Johns Hopkins University	93.855	2003857964	85,785	-	-	-	85,785	-
Pass-Through Maryland Industrial Partnerships	93.855	5201	5,282	-	-	-	5,282	-
Pass-Through Michigan State University	93.855	5U01A1126610	284,375	-	-	-	284,375	-
Pass-Through Michigan State University	93.855	RC107329UMAR	137,613	-	-	-	137,613	-
Pass-Through Mount Sinai	93.855	0255-B001-4609	-	-	178,101	-	178,101	-
Pass-Through New York Medial College	93.855	122581	34,671	-	-	-	34,671	-
Pass-Through New York University	93.855	F0504-04	9,578	-	-	-	9,578	-
Pass-Through Ohio State University	93.855	60064515	95,366	-	-	-	95,366	-
Pass-Through Rakta Therapeutics	93.855	2015001	22,267	-	-	-	22,267	-
Allergy and Infectious Diseases Research	93.855		49,351	-	-	-	49,351	-
Pass-Through Rutgers Biomedical and Health Sciences	93.855	400	49,351	-	-	-	49,351	-
Pass-Through Sanaria Incorporated	93.855	02853100001	124,763	-	-	-	124,763	-
Pass-Through Seattle Children's Research Institute	93.855	11763SUB	12,045	-	-	-	12,045	-
Pass-Through The Scripps Research Institute	93.855	5P01A1104722-05	18,551	-	-	-	18,551	-
Pass-Through The University of Texas Health Science Center	93.855	0010646A	193,694	-	-	-	193,694	-
Pass-Through Thomas Jefferson University	93.855	SUB#080-18007-S28301	50,727	-	-	-	50,727	-
Pass-Through UCLA	93.855	30636-UMB	23,508	-	-	-	23,508	-
Pass-Through UNIV OF LOUISVILLE RESEARCH FOUNDATION	93.855	ULRF 14-0588C5-03	73,220	-	-	-	73,220	-
Pass-Through Univer of New York @ Buffalo	93.855	R1033274	5,159	-	-	-	5,159	-
Pass-Through University of Alabama at Birmingham	93.855	000510933-001	16,068	-	-	-	16,068	-



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<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Allergy and Infectious Diseases Research								
Pass-Through University of Alabama at Birmingham	93.855	000514989-SP005-001	\$ 1,041,377	\$ -	\$ -	\$ -	\$ 1,041,377	\$ -
Pass-Through University of Buffalo	93.855	R1032068	57,055	-	-	-	57,055	-
Pass-Through University of California	93.855	8656sc	49,226	-	-	-	49,226	-
Pass-Through University of California	93.855	9256SC	71,954	-	-	-	71,954	-
Pass-Through University of California, Davis	93.855	201403885-01	79,166	-	-	-	79,166	-
Pass-Through University of Cincinnati	93.855	010182-007	92,401	-	-	-	92,401	-
Pass-Through UNIVERSITY OF MICHIGAN-ANN ARBOR	93.855	SUBK00006140	30,631	-	-	-	30,631	-
Pass-Through University of Minnesota	93.855	R01AI049424	171,939	-	-	-	171,939	-
Pass-Through University of Nevada Reno	93.855	UNR1839	16,475	-	-	-	16,475	-
Pass-Through University of North Carolina at Chapel H	93.855	5101163	19,365	-	-	-	19,365	-
Pass-Through University of Notre Dame	93.855	203405UMB	23,011	-	-	-	23,011	-
Pass-Through University of Notre Dame	93.855	203504UMB	6,094	-	-	-	6,094	-
Pass-Through University of Oregon	93.855	215800A	-	-	13,368	-	13,368	-
Pass-Through UNIVERSITY OF PENNSYLVANIA	93.855	5U19AI131130-03	19,316	-	-	-	19,316	-
Pass-Through University of Pittsburgh	93.855	CNVP00062471	30,829	-	-	-	30,829	-
Pass-Through University of Utah	93.855	1R01AI135114-01A1	64,131	-	-	-	64,131	-
Pass-Through University of Virginia	93.855	GB10560.158258	-	-	9,050	-	9,050	-
Pass-Through UNIVERSITY OF WASHINGTON	93.855	UWSC10643	78,724	-	-	-	78,724	-
Pass-Through West Virginia University Research Corp	93.855	18-543-UMB	4,546	-	-	-	4,546	-
Microbiology and Infectious Diseases Research	93.856		388,758	-	-	-	388,758	-
Pass-Through Pennsylvania State University	93.856	5641-UMB-DHHS-4425	32,954	-	-	-	32,954	-
Biomedical Research and Research Training	93.859		15,152,760	-	3,333,684	-	18,486,444	474,139
Pass-Through Arizona State University	93.859	17-019	60,141	-	-	-	60,141	-
Pass-Through George Washington University	93.859	16S15	51,641	-	-	-	51,641	-
Pass-Through Henry M. Jackson Foundation	93.859	2492	48,230	-	-	-	48,230	-
Pass-Through Howard County Health Department	93.859	4400002762	-	-	125,991	-	125,991	-
Pass-Through INDIANA UNIVERSITY	93.859	5R01GM111695-04	8,512	-	-	-	8,512	-
Pass-Through Johns Hopkins University	93.859	2004148521	8,171	-	-	-	8,171	-
Pass-Through Johns Hopkins University	93.859	K12GM123914	22,347	-	-	-	22,347	-
Pass-Through Johns Hopkins University Homewood Divisi	93.859	2004107925	13,291	-	-	-	13,291	-
Pass-Through Massachusetts Institute of Technology	93.859	110822	55,801	-	-	-	55,801	-
Pass-Through Mayo Clinic, Rochester	93.859	UMD-248321	48,614	-	-	-	48,614	-
Pass-Through SecTrue Technology	93.859	R43-0319	9,829	-	-	-	9,829	-
Pass-Through SilcsBio LLC	93.859	10/30/2016	-	-	20,583	-	20,583	-
Pass-Through SilcsBio LLC	93.859	R43GM109635	23,136	-	-	-	23,136	-
Pass-Through Texas A & M University	93.859	06-S150632	415	-	-	-	415	-
Pass-Through The Ohio State University Research Found	93.859	Subawrd No. 60067256	54,012	-	-	-	54,012	-
Pass-Through The Scripps Research Institute	93.859	5-53670	38,852	-	-	-	38,852	-
Pass-Through University of Chicago	93.859	FP041028-03A	263,340	-	-	-	263,340	-
Pass-Through University of Cincinnati	93.859	11131	17,878	-	-	-	17,878	-
Pass-Through University of Michigan	93.859	3004636404	64,092	-	-	-	64,092	-
Pass-Through University of Michigan	93.859	3004754357	4,161	-	-	-	4,161	-
Pass-Through University of Michigan	93.859	3004764254	88,693	-	-	-	88,693	-
Pass-Through University of Michigan	93.859	3005149331	119,218	-	-	-	119,218	-
Pass-Through University of Michigan	93.859	3005149332	74,447	-	-	-	74,447	-
Pass-Through University of Michigan	93.859	SUBK00010313	3,781	-	-	-	3,781	-
Pass-Through University of Pennsylvania	93.859	571605	5,950	-	-	-	5,950	-
Pass-Through University of Pittsburgh	93.859	0026281(128405-3)	-	-	5,157	-	5,157	-
Pass-Through University of Wisconsin Madison	93.859	769K974	61,132	-	-	-	61,132	-
Marc U Star/RISE	93.859		168,324	-	-	-	168,324	-
Child Health and Human Development Extramural Research	93.865		8,509,419	-	72,439	-	8,581,858	1,788,508
Pass-Through Childrens Research Institute	93.865	30003368	-	-	50,172	-	50,172	-
Pass-Through Georgetown University	93.865	412428_GR412396-UMB	146,565	-	-	-	146,565	-
Pass-Through Georgetown University	93.865	K12HD093427	-	-	191,981	-	191,981	-
Pass-Through Harvard University	93.865	1122065110935	8,700	-	-	-	8,700	-
Pass-Through Institute of Human Virology, Nigeria	93.865	PSA-abimiku	33,038	-	-	-	33,038	-
Pass-Through JHU School of Hygiene/Pub Hlth	93.865	2003164523	5,145	-	-	-	5,145	-
Pass-Through JHU School of Hygiene/Pub Hlth	93.865	PTE#R01HD087407	17,337	-	-	-	17,337	-
Pass-Through Johns Hopkins University	93.865	2003480770	180,665	-	-	-	180,665	39,396
Pass-Through Johns Hopkins University Homewood Divisi	93.865	1R01HD095512-02	12,682	-	-	-	12,682	-
Pass-Through Johns Hopkins University School of Nursi	93.865	Sub# 2003099855	46,229	-	-	-	46,229	-
Pass-Through Univ of Texas Hlth Sci Ctr @ San Antonio	93.865	161409-156196	15,068	-	-	-	15,068	-

STATE OF MARYLAND

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Year Ended June 30, 2019

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Marc U Star/RISE								
Pass-Through University of California Irvine	93.865	20153234	\$ 344,308	\$ -	\$ -		\$ 344,308	\$ -
Pass-Through University of California Irvine	93.865	20173507	7,626	-	-		7,626	-
Pass-Through University of Houston	93.865	R190001	120,287	-	-		120,287	-
Pass-Through UNIVERSITY OF SOUTH FLORIDA	93.865	6201-1196-00-A	40,757	-	-		40,757	-
Child Health and Human Development Extramural Research	93.865		-	-	80,736		80,736	6,845
Aging Research	93.866		10,188,030	-	351,661		10,539,691	1,348,266
Pass-Through Brigham and Womens Hospital	93.866	BWH# 111014	23,995	-	-		23,995	-
Pass-Through Duke University Medical Center	93.866	Subaward No. 2037253	52,830	-	-		52,830	-
Pass-Through Howard University	93.866	0009327-1000083958	37,153	-	-		37,153	-
Pass-Through Johns Hopkins University	93.866	2004166191	90,623	-	-		90,623	-
Pass-Through University of California	93.866	10479SC	156,585	-	-		156,585	-
Pass-Through University of Florida	93.866	Proj# P00059638	8,056	-	-		8,056	-
Pass-Through University of Florida	93.866	UFDSP00011997	50,651	-	-		50,651	-
Pass-Through University of Kansas	93.866	FY2019023	76,424	-	-		76,424	-
Pass-Through University of Kansas Center for Research	93.866	FY2019-088	92,425	-	-		92,425	-
Pass-Through University of Massachusetts Medical Scho	93.866	osp2018112	41,910	-	-		41,910	-
Pass-Through University of Massachusetts, Amherst	93.866	18-009999 A00	48,114	-	-		48,114	-
Pass-Through University of Michigan	93.866	SUBK00010029	33,488	-	-		33,488	-
Pass-Through University of Michigan	93.866	SUBK00010576 PO300527101	27,571	-	-		27,571	-
Pass-Through University of Pittsburgh	93.866	0040521(131245-5)	10,469	-	-		10,469	-
Pass-Through University of Pittsburgh	93.866	61578	148,066	-	-		148,066	-
Pass-Through University of Southern California	93.866	Subaward #109722098	27,715	-	-		27,715	-
Pass-Through University of Wisconsin-Madison	93.866	857K511	34,858	-	-		34,858	-
Pass-Through Wake Forest Baptist Medical Center	93.866	WFUHS 114749	43,173	-	-		43,173	-
Pass-Through Washington University	93.866	WU-19-49	315,771	-	-		315,771	62,927
Vision Research	93.867		3,375,507	-	-		3,375,507	575,543
Pass-Through Brigham and Womens Hospital	93.867	119243	50,498	-	-		50,498	-
Pass-Through Columbia University	93.867	1 (GG011608-01)	66,532	-	-		66,532	-
Pass-Through Duke University	93.867	A030475	47,777	-	-		47,777	-
Pass-Through Johns Hopkins University	93.867	2002896506	63,633	-	-		63,633	-
Pass-Through Johns Hopkins University	93.867	2003370123	118,203	-	-		118,203	-
Pass-Through New York Univ/Medical Center	93.867	16-A0-00-005168-01	15,662	-	-		15,662	-
Pass-Through The University of Texas Dallas	93.867	1806464	7,384	-	-		7,384	-
Pass-Through University of Miami	93.867	SPC-000265	26,972	-	-		26,972	-
Pass-Through Washington University School of Medicine	93.867	WU-16-124-MOD-3	984	-	-		984	-
Pass-Through Yale University	93.867	GR104901CON80001550	69,890	-	-		69,890	-
ACA Maternal Infant & Early Child HM Vst	93.870		-	-	7,329,487		7,329,487	3,692,129
Oral Health & Chronic Disease Coll Mod	93.875		-	-	85,554		85,554	-
NARMS - Retail Food Surveillance	93.876		-	-	78,196		78,196	-
Medical Library Assistance	93.879		488,154	-	1,731,979		2,220,133	588,754
Pass-Through University of Minnesota	93.879	P006296301	41,931	-	-		41,931	-
National Bioterrorism Hospital Preparedness	93.889		-	-	4,354,467		4,354,467	2,246,705
MARYLAND CANCER PREVENTION AND CONTROL	93.898		-	-	3,215,114		3,215,114	2,071,260
Pass- Through-Health Resources & Services Administration	93.912		-	-	302,224		302,224	-
Grants to States for Operation of Offices of Rural Health	93.913		-	-	177,323		177,323	-
HIV Emergency Relief Project Grants	93.914		-	-	-		-	-
Pass-Through Associated Black Charities	93.914		-	-	333,415		333,415	-
Pass-Through PG County Health Department	93.914		-	-	375,619		375,619	-
Pass-Through Associated Black Charities	93.914	17-2441-006	-	-	60,796		60,796	-
Pass-Through Associated Black Charities	93.914	18-2618-002	-	-	166,174		166,174	-
Pass-Through Associated Black Charities	93.914	18-2618-070	-	-	188,505		188,505	-
Pass-Through Associated Black Charities	93.914	18-2619-010	-	-	28,170		28,170	-
Pass-Through Associated Black Charities	93.914	18-2619-01E	-	-	393		393	-
HIV Emergency Relief Project Grants								
Pass-Through Associated Black Charities	93.914	19-2441	-	-	482,803		482,803	-
Pass-Through Associated Black Charities	93.914	19-2465	-	-	387,362		387,362	-
Pass-Through Associated Black Charities	93.914	19-2467	-	-	184,143		184,143	-
Pass-Through Associated Black Charities	93.914	19-2467-019	-	-	40,486		40,486	-
Pass-Through Associated Black Charities	93.914	19-2618-NO1	-	-	109,033		109,033	-
Pass-Through Associated Black Charities	93.914	19-2618-Part A	-	-	25,268		25,268	-
Pass-Through Associated Black Charities	93.914	19-2619-020	-	-	14,806		14,806	-

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
HIV Emergency Relief Project Grants								
Pass-Through Associated Black Charities	93.914	19-2619-03G	\$ -	\$ -	\$ 47,968		\$ 47,968	\$ -
Pass-Through Associated Black Charities	93.914	19-2619-Part A	-	-	724,889		724,889	-
Pass-Through Boston University	93.914	Sub# 4500002799	116,653	-	-		116,653	6,400
HIV Care Formula Grants	93.917		-	-	44,238,682		44,238,682	8,299,542
PUBLIC HEALTH SERVICE ACT - AIDS	93.938		-	-	21,875		21,875	-
HIV Prevention Activities: Health Department Based	93.940		-	-	7,675,977		7,675,977	2,809,583
Pass-Through Baltimore City Health Dept.	93.940	38255	-	-	5,419		5,419	-
Pass-Through Baltimore City Health Dept.	93.940	38792	-	-	43,842		43,842	-
Pass-Through Baltimore City Health Dept.	93.940	CO# 38820	-	-	258,910		258,910	-
Pass-Through Baltimore City Health Dept.	93.940	PS-15-1509	-	-	150,907		150,907	-
Pass-Through Baltimore City Health Dept.	93.940	PS18-1802	-	-	64,636		64,636	5,051
Pregnancy Risk Assessment	93.946		-	-	205,279		205,279	25,977
Pass-Through Maine Behavioral Healthcare	93.952	HHS-2016-ACF-ACYF-EV	-	-	11,567		11,567	-
Block Grants for Community Mental Health Services	93.958		-	-	9,393,117		9,393,117	8,174,763
Block Grants for Prevention and Treatment of Substance Abuse	93.959		-	-	30,542,915		30,542,915	13,800,275
Pass-Through Dep. Of Health & Human Services Office of Substance Abuse & Mental Health Adm.	93.959		-	-	639,951		639,951	-
Pass-Through Community Health Resources Commision	93.959	14-018	18,431	-	-		18,431	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959		-	-	152,291		152,291	-
Pass-Through Johns Hopkins University - SOM	93.969	DUNS#188435911	-	-	50,516		50,516	-
PPHF Geriatric Education Centers	93.969		-	-	-		-	-
Preventive Health Services: Sexually Transmitted Diseases Control Grants	93.977		-	-	1,918,940		1,918,940	841,948
International Research and Research Training	93.989		805,578	-	1,728,948		2,534,526	571,051
Preventive Health & Health Services Block Grant	93.991		-	-	1,318,044		1,318,044	412,192
Preventive Health and Health Services Block Grant	93.991		-	-	8,578		8,578	-
Maternal and Child Health Services Block Grant to the States	93.994		-	-	11,862,048		11,862,048	7,122,739
National Institute of Health	93.IPA		-	-	73,706		73,706	-
Pass-Through Institute of Human Virology, Nigeria	93.IPA	PSA-adebamowo	18,799	-	-		18,799	-
Pass-Through Institute of Human Virology, Nigeria	93.IPA	PSA-abimiku	108,121	-	-		108,121	-
Pass-Through Institute of Human Virology, Nigeria	93.IPA	PSA Dakum	208,348	-	36,009		244,357	-
Pass-Through Institute of Human Virology, Nigeria	93.IPA	TBD	10,917	-	-		10,917	-
Department of Health and Human Services	93.RD		16,012	-	-		16,012	-
Pass-Through Aeolus Pharmaceuticals, Inc.	93.RD	CLIN 0007	15,260	-	-		15,260	-
Pass-Through Ariadne Diagnostics LLC	93.RD	14051420	2,987	-	-		2,987	-
Pass-Through Battelle Memorial Institute	93.RD	us001-0000561860	35,338	-	-		35,338	-
Pass-Through Booz Allen and Hamilton Inc.	93.RD	Sub#:S901160BAH	79,388	-	-		79,388	-
Pass-Through Center for Disease Dynamics Economics & Policy	93.RD	184201MDSOB	97,326	-	-		97,326	-
Pass-Through Center for Social Innovation	93.RD	R4MH105013	9,458	-	-		9,458	-
Pass-Through Centro Internacional de Entrenamiento e Inves	93.RD	00117	81,848	-	-		81,848	-
Pass-Through Chrysalis BioTherapeutics Inc	93.RD	TBD-2	405,754	-	-		405,754	-
Pass-Through Community Clinic Inc.	93.RD	18010106	5,777	-	-		5,777	-
Pass-Through Cornell University	93.RD	184201	39,743	-	-		39,743	-
Pass-Through Emmes Company, LLC	93.RD	3518-100-UMD-001	5,323	-	-		5,323	-
Pass-Through Geneva Foundation	93.RD	V12VAXHFRS-03/V00479	88,662	-	-		88,662	-
Pass-Through Humanetics Corporation	93.RD	39524	1,426,028	-	-		1,426,028	-
Pass-Through McGill University	93.RD	216730	30,412	-	-		30,412	-
Pass-Through Molecular Express, Inc	93.RD	EFF DATE 09/24/2018	10,890	-	-		10,890	-
Pass-Through Oak Ridge Associated Universities	93.RD	16113318	57,701	-	-		57,701	-
Pass-Through Riptide Bioscience	93.RD	Ref#00276690	60,323	-	-		60,323	-
Pass-Through SRI INTERNATIONAL	93.RD	MCART Studies AXR24:	4,884,519	-	-		4,884,519	-
Pass-Through University of Southern California	93.RD	76248973	73,785	-	-		73,785	-
Pass-Through Waikiki Health	93.RD	18010301	17,009	-	-		17,009	-
Pass-Through Wyle Integrated Science & Engineering Gr	93.RD	BAAAFRLRQKHC20162009	70,673	-	-		70,673	-
DHHS-NIH-Biomedical Research & Training	93.RD		70,309	-	-		70,309	-
Research and Development - Other	93.RD		151,514	-	3,734		155,248	-
Research and Development - Other	93.RD		15,515,953	-	2,324,770		17,840,723	1,172,745
Contract / Other	93.Unknown		-	-	-		-	-
Pass-Through American Institutes for Research	93.Unknown	Project# 04695	-	-	23,815		23,815	-
Pass-Through Aphios	93.Unknown	11/1/2017	100,211	-	-		100,211	-
Pass-Through Battelle Memorial Institute	93.Unknown	OP202216	2,783	-	-		2,783	-
Pass-Through Brigham and Womens Hospital	93.Unknown	CALGB/Alliance for	-	-	31,862		31,862	-
Pass-Through Charles County Office of Human Services	93.Unknown	Award No. 36309	-	-	383,607		383,607	57,742

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Contract / Other								
Pass-Through Childrens Hospital of Philadelphia	93.Unknown	27007-3209440821	\$ 31,522	\$ -	\$ -		\$ 31,522	\$ -
Pass-Through Children's Hospital of Philadelphia	93.Unknown	27007-3209440821	5,247	-	-		5,247	-
Pass-Through Eastern Virginia Medical School	93.Unknown	S250211-18	-	-	332		332	-
Pass-Through Humanetics Corporation	93.Unknown	1R43AII127113-01	15,395	-	-		15,395	-
Pass-Through Humanetics Corporation	93.Unknown	9/2/2017	-	-	500		500	-
Pass-Through Leidos, Inc	93.Unknown	15X034	-	-	33,542		33,542	3,986
Pass-Through National Council for Behavioral Health	93.Unknown	2500.9025 A1	-	-	6,499		6,499	-
Pass-Through New York University	93.Unknown	V160	4,064	-	-		4,064	-
Pass-Through UNIV OF MARYLAND BALTIMORE FOUNDATION	93.Unknown	a/c 26970	10,067	-	-		10,067	-
Pass-Through University of Chicago	93.Unknown	FP046846	-	-	20,667		20,667	-
Pass-Through UNIVERSITY OF MICHIGAN-ANN ARBOR	93.Unknown	3003720434	-	-	358		358	-
Contract/Other	93.Unknown		-	-	7,536,690		7,536,690	3,460,816
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>333,390,986</b>	<b>10,018,459</b>	<b>8,666,164,107</b>		<b>9,009,573,552</b>	<b>219,964,582</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)</b>								
State Commissions	94.003		-	-	357,026		357,026	-
AmeriCorps	94.006		-	-	4,066,212		4,066,212	3,909,467
AmeriCorps	94.006		590,054	-	32,152		622,206	437,211
Planning and Program Development Grants	94.007		-	-	106,277		106,277	106,277
Training and Technical Assistance	94.009		-	-	28,742		28,742	27,950
Training and Technical Assistance	94.009		-	-	1,958		1,958	-
Pass-Through Corporation of National and Community Service	94.011		-	-	309,165		309,165	-
Volunteer Generation Fund	94.021		-	-	1,479		1,479	1,427
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)</b>			<b>590,054</b>	<b>-</b>	<b>4,903,011</b>		<b>5,493,065</b>	<b>4,482,332</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>								
High Intensity Drug Trafficking Areas Program	95.001		-	-	4,332,403		4,332,403	-
Research and Data Analysis	95.007		3,062,875	-	-		3,062,875	1,803,108
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>			<b>3,062,875</b>	<b>-</b>	<b>4,332,403</b>		<b>7,395,278</b>	<b>1,803,108</b>
<b>SOCIAL SECURITY ADMINISTRATION (SSA)</b>								
<b>Disability Insurance Cluster</b>								
Social Security: Disability Insurance	96.001		-	-	37,010,777		37,010,777	-
Supplemental Security Income (SSI)	96.006		-	-	5,584,428		5,584,428	-
<b>Total Disability Insurance Cluster</b>						\$ 42,595,205		
Social Security - Work Incentives Planning and Assistance Program	96.008		12,072	-	-		12,072	-
Unallocated Federal Funds	96.Unknown		-	-	15,484		15,484	-
<b>TOTAL SOCIAL SECURITY ADMINISTRATION (SSA)</b>			<b>12,072</b>	<b>-</b>	<b>42,610,689</b>		<b>42,622,761</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)</b>								
State and Local Homeland Security National Training Program	97.005		-	-	458,412		458,412	49,066
Non-profit Security program	97.008		-	-	4,660,317		4,660,317	3,416,786
Citizenship Education and Training	97.010		-	-	40,361		40,361	-
Boating Safety Financial Assistance	97.012		-	-	1,957,154		1,957,154	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	-	145,816		145,816	-
Public Assistance Grants	97.036		-	-	7,590,152		7,590,152	6,862,864
Hazard Mitigation Grant (HMGP)	97.039		-	-	1,786,322		1,786,322	1,786,322
National Dam Safety Program	97.041		-	-	67,637		67,637	-
Emergency Management Performance Grants	97.042		-	-	5,581,912		5,581,912	2,668,913
State Fire Training Systems Grants	97.043		-	-	20,000		20,000	-
Assistance to Firefighters Grant	97.044		-	-	436,585		436,585	-
Pass-Through Northeastern University	97.044	50516678050	-	-	93,374		93,374	-
Emergency Management - Cooperating Technical Partners	97.045		-	-	1,986,130		1,986,130	-
Pre-Disaster Mitigation	97.047		-	-	719,833		719,833	357,957
Port Security Grant Program for Critical National Seaports	97.056		-	-	1,304,016		1,304,016	-
Centers for Homeland Security	97.061		648,777	-	-		648,777	288,582
Pass-Through University of Alaska Anchorage	97.061	P0530573	158,632	-	-		158,632	-
Pass-Through University of North Carolina at Chapel Hill	97.061	5101659	15,205	-	-		15,205	-

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Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (DHS) (continued)</b>								
Homeland Security Grant Program	97.067		- \$	- \$	9,230,240		\$ 9,230,240	\$ 4,519,778
Pass-Through Baltimore City Health Department	97.067	38081	-	-	2,882		2,882	-
Pass-Through DISTRICT OF COLUMBIA GOVERNMENT	97.067	16UASI603-02	-	-	23,595		23,595	-
Pass-Through DISTRICT OF COLUMBIA GOVERNMENT	97.067	18SHSP603-01	-	-	104,593		104,593	-
Pass-Through DISTRICT OF COLUMBIA GOVERNMENT	97.067	18UASI603-01	-	-	239,933		239,933	-
Pass-Through Government of the District of Columbia Homela	97.067	12UASI19002	439	-	-		439	-
Pass-Through Government of the District of Columbia Homela	97.067	17UASI19001	169,366	-	-		169,366	-
Pass-Through Government of the District of Columbia Homela	97.067	17UASI19002	247,655	-	-		247,655	-
Pass-Through Government of the District of Columbia Homela	97.067	18UASI19001	68,181	-	-		68,181	-
K-9 Grant	97.072		-	-	606,000		606,000	-
Homeland Security - MDOT Grant	97.075		-	-	2,759,806		2,759,806	-
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		135,475	-	-		135,475	23,868
Law Enforcement Officer Reimb.	97.090		-	-	292,000		292,000	-
BIOWATCH LABORATORY SUPPORT	97.091		-	-	47,354		47,354	-
Intergovernmental Personnel Act (IPA) Mobility Program	97.IPA		-	-	76,415		76,415	-
Department of Homeland Security	97.RD		435,488	-	-		435,488	71,752
Pass-Through Ideation Inc.	97.RD	UMD02000101	9,756	-	-		9,756	-
Pass-Through Indiana University	97.RD	1761673	36,563	-	-		36,563	-
Pass-Through South East Texas Regional Planning Commission	97.RD	18051647	44,715	-	-		44,715	-
Pass-Through USC Information Sciences Institute	97.RD	104997853	59,807	-	-		59,807	-
Department of Homeland Security	97.RD		35	-	-		35	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)</b>			<b>2,030,094</b>	<b>-</b>	<b>40,230,839</b>		<b>42,260,933</b>	<b>20,045,888</b>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)</b>								
USAID Foreign Assistance for Programs Overseas								
Pass-Through Eastern Virginia Medical School	98.001	APSC-17-048	64,706	-	-		64,706	-
Pass-Through Johns Hopkins Cntr for Communication Pro	98.001	PO# 2002479003	537	-	-		537	-
Pass-Through Johns Hopkins University	98.001	2003349866	-	-	1,541		1,541	-
Pass-Through African Wildlife Foundation	98.RD	PO004499	11,748	-	-		11,748	-
Pass-Through Partnership fo Supply Chain Mgmt System	98.Unknown	NONSCMSTRK1	-	-	2,523		2,523	-
<b>TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)</b>			<b>76,991</b>	<b>-</b>	<b>4,064</b>		<b>81,055</b>	<b>-</b>
<b>Total Federal Expenditures</b>			<b>\$ 704,872,758</b>	<b>\$ 1,149,306,807</b>	<b>\$ 12,929,737,995</b>		<b>\$ 14,783,917,560</b>	<b>\$ 526,265,693</b>

## STATE OF MARYLAND

### Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

#### 1. SINGLE AUDIT REPORTING ENTITY

The State of Maryland (State) includes expenditures in its Schedule of Expenditures of Federal Awards (SEFA) for all Federal programs administered by the funds, agencies, boards and commissions, including component units, included in the State's reporting entity used for its basic financial statements, including the component unit higher education funds—the University System of Maryland, the Baltimore City Community College, Morgan State University, and St. Mary's College of Maryland. However, the Schedule of Expenditures of Federal Awards excludes the Maryland Water Quality Financing Administration and Maryland Transportation Authority. A separate single audit was conducted for these entities.

#### 2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards has been presented on the accrual basis of accounting. Expenditures are recorded, accordingly, when incurred rather than when paid.

Expenditures reported on the SEFA are recognized following the cost principals contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards*.

The State has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

The non-cash expenditures of approximately \$25,063,000, reported under the Catalog of Federal Domestic Assistance (CFDA) No. 10.550, Food Donation, represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2018. These food commodities were received by the Maryland Department of Education from the U.S. Department of Agriculture for the year ended June 30, 2019.

The non-cash expenditures of approximately \$9,894,000 relating to the Emergency Food Assistance Program reported under CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2018. The food commodities were received by the Maryland Department of Human Services from the U.S. Department of Agriculture for the year ended June 30, 2019.

Expenditures of approximately \$885,756,000 reported under CFDA No. 10.551, Supplemental Nutrition Assistance Program (SNAP), represent the fair market value of food stamps distributed for participants' food-stamp purchases during the year ended June 30, 2019.

## STATE OF MARYLAND

### Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

#### 2. BASIS OF ACCOUNTING (continued)

The non-cash expenditures of approximately \$2,732,000 for CFDA No. 39.003, Donation of Federal Surplus Property Program, represents the average fair market value percentage, per the General Services Administration (GSA) of 25 percent of the Federal government original acquisition cost (OAC) of the Federal property transferred to recipients by the State during the year ended June 30, 2019.

#### 3. CATEGORIZATION OF EXPENDITURES

The accompanying Schedule of Expenditures of Federal Awards reflects Federal expenditures for all individual grants that were active during the year. The categorization of expenditures by program included in the accompanying Schedule of Expenditures of Federal Awards is based on the CFDA. Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued in June and December of each year. In accordance with the State's policy, the accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2019, reflects CFDA changes issued through June 2019.

#### 4. STATE NONMONETARY FEDERAL FINANCIAL ASSISTANCE

The State distributes Federal surplus food to the institutions (schools, hospitals, and prisons) and to the needy. There was no inventory balance of Federal surplus food on hand as of June 30, 2019, for CFDA No. 10.550, Food Donation Program and approximately \$1,329,000 for CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), and they are not considered current year Federal expenditures. The surplus food was valued using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2018.

When surplus property is transferred to recipients, it is valued at 25 percent of its OAC, which represents an estimated fair market value of the property transferred. There was no donated Federal surplus property on hand as of June 30, 2019, for CFDA No. 39.003, Donation of Federal Surplus Property Program.

## STATE OF MARYLAND

### Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

#### 5. UNEMPLOYMENT INSURANCE

In accordance with the Department of Labor, Office of Inspector General instructions, the State recorded State Regular Unemployment Compensation (UC) benefits under CFDA No. 17.225, on the accompanying Schedule of Expenditures of Federal Awards. The individual State and Federal portions are as follows:

State Regular UC benefits	\$ 445,381,646
Federal UC benefits	9,531,509
Federal UC administrative costs	64,985,605
<b>Total Benefits</b>	<b><u>\$ 519,898,760</u></b>

#### 6. FEDERAL MORTGAGE PLANS

The State operates several programs that purchase federally guaranteed loans, primarily mortgages, from the originators. As the State has no responsibility for determining eligibility or compliance, these guarantees are not considered Federal financial assistance for purposes of the single audit.

#### 7. LOAN PROGRAMS

##### St. Mary's College of Maryland

St. Mary's College of Maryland (the College) administers the Federal Perkins Loan Program: Federal Capital Contributions (CFDA No. 84.038). The outstanding loan balance as of June 30, 2019 is \$143,000. Loans outstanding at the beginning of the year and loans made during the year are included in the Federal expenditures presented in the Schedule of Expenditures of Federal Awards.

##### Morgan State University

Morgan State University (the University) administers the Federal Perkins Loan Program: Federal Capital Contributions (CFDA NO. 84.038). The outstanding loan balance as of June 30, 2019 is \$3,340,000. Loans outstanding at the beginning of the year and loans made during the year are included in the Federal expenditures presented in the Schedule of Expenditures of Federal Awards.



STATE OF MARYLAND

Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

7. LOAN PROGRAMS (continued)

University System of Maryland

The University System of Maryland (the System) administers loans under the Economic Adjustment Assistance Program (CFDA No. 11.307). Under this program, the System uses revolving loan funds to enhance economic activity. The Revolving Loan Fund (RLF) assists business development and expansion. Below is the detail to support the calculation of Total Federal Awards Expended as included in the Schedule of Expenditures of Federal Awards:

<b>Economic Development Administration (EDA) Award Number(s)</b>	<b>014903420- 01490342001</b>	<b>014903271</b>	<b>011903134</b>
1. Balance of RLF loans outstanding at the end of the fiscal year, <i>plus</i>	\$ 3,177,364	\$ 476,727	\$ 995,574
2. Cash and investment balance in the RLF at the end of the fiscal year, <i>plus</i>	1,387,518	1,784,947	-
3. Administrative expenses paid out of RLF income during the fiscal year, <i>plus</i>	8,853	-	-
4. The unpaid principal of all loans written off during the fiscal year, <i>and then multiply this sum (1+2+3+4) by</i>	-	-	-
5. The Federal share of the RLF	<u>75%</u>	<u>75%</u>	<u>57.4713%</u>
6. Total Federal Awards Expended	<u>\$ 3,430,301</u>	<u>\$ 1,696,256</u>	<u>\$ 572,169</u>

The System administers the following Federal Student Financial Assistance Programs:

<u>CFDA Number</u>	<b>Outstanding Balance as of June 30, 2019</b>
84.038 Perkins Loan Programs	\$ 46,530,411
93.264 Nurse Faculty Loan Program	12,000
93.364 Nurse Student Loan Program	589,652
93.342 Health Professions Students, Including Primary Care Loans/Loans for Disadvantaged Students	<u>9,416,807</u>
<b>Total</b>	<b><u>\$ 56,548,870</u></b>

**STATE OF MARYLAND**

**Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019**

**7. LOAN PROGRAMS (continued)**

**University System of Maryland (continued)**

The outstanding loan balances as of June 30, 2018, and loan expenditures for the year ended June 30, 2019 are considered current-year Federal expenditures. These amounts are reported on the Schedule of Expenditures of Federal Awards.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2019**

**Section I – Summary of Independent Public Accountants’ Results**

**Financial Statements**

Type of Independent Public Accountants’ report issued on whether the financial statements audited were prepared	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Type of Independent Public Accountants’ report issued on compliance for major programs	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?	Yes

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2019**

**Section I – Summary of Independent Public Accountants’ Results (continued)**

**Identification of Major Programs**

<u>Major Programs</u>	<u>CFDA No.</u>	<u>Federal Expenditures</u>
Child and Adult Care Food Program	10.558	\$ 57,618,477
Crime Victim Assistance	16.575	38,751,059
Rehabilitation Services: Vocational Rehabilitation Grants to States	84.126	47,663,551
Twenty-First Century Community Learning Centers	84.287	12,326,872
TANF Cluster	93.558	213,557,839
Child Support Enforcement	93.563	87,246,771
Adoption Assistance	93.659	20,336,437
Medicaid Cluster	93.775/93.777/93.778	7,449,060,033
Block Grants for Community Mental Health Services	93.958	9,393,117
Block Grants for Prevention and Treatment of Substance Abuse	93.959	31,353,588
Maternal and Child Health Services Block Grant to the States	93.994	11,862,048
	84.007/84.033/84.038/ 84.063/84.268/ 84.379/84.408/93.264/ 93.364/93.342/93.925	
Student Financial Assistance Cluster		1,149,306,807
Research and Development Cluster	Various	704,872,758
Passenger Facility Charges	Unknown	32,984,345
<b>Total</b>		<b>\$ 9,866,333,702</b>

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2019**

**Section I – Summary of Independent Public Accountant’s Results (continued)**

The Passenger Facility Charge relates to collections by the Maryland Aviation Administration in accordance with Section 158.67 of 14 Code of Federal Regulations Part 158, “Passenger Facility Charge” and is not technically considered to be Federal Financial Assistance as defined by the Uniform Guidance, but have been included in the scope of this single audit.

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

**Auditee qualified as low-risk Auditee?** No

**Section II Financial Statement Findings**

None

**Section III Federal Awards Findings and Questioned Costs**

See findings 2019-001 through 2019-025

**Section IV Summary Schedule of Prior Year Findings**

See findings 2018-001 through 2018-013

See findings 2017-003, 2017-007, 2017-008,  
2017-012, 2017-013, 2017-014 and 2017-015

See finding 2015-006

**SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**



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**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

<u>Finding No.</u>	<u>Funding Department</u>	<u>Title of Finding</u>
2019-001	U.S. Department of Justice	Compliance and Internal Control Deficiency over Reporting
2019-002**	U.S. Department of Justice	Compliance and Material Weakness over Subrecipient Monitoring
2019-003*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Activities Allowed and Unallowed and Allowable Costs/Cost Principle (Payroll)
2019-004	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Subrecipient Monitoring
2019-005*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Subrecipient Monitoring
2019-006*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Earmarking
2019-007*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Activities Allowed and Unallowed and Allowable Costs/Cost Principle
2019-008*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Maintenance of Effort
2019-009*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Earmarking
2019-010*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Activities Allowed and Unallowed and Allowable Costs/Cost Principle (Payroll)
2019-011**	U.S. Department of Health and Human Services	Compliance and Material Weakness over Earmarking
2019-012*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Reporting
2019-013*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Allowable Costs - Escheated Warrants
2019-014*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Special Tests - Inpatient Hospital and Long-term Care Facility Audits
2019-015*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Test and Provisions - Disbursement to or on behalf of Students
2019-016*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Test and Provisions - Student Enrollment Reporting
2019-017*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Test and Provisions - Program Eligibility- Distance Education Program
2019-018	U.S. Department of Agriculture	Internal Control Deficiency over Subrecipient Monitoring
2019-019	U.S. Department of Defense	Internal Control Deficiency over Subrecipient Monitoring
2019-020*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Procurement
2019-021	U.S. Department of Health and Human Services	Internal Control Deficiency over Subrecipient Monitoring
2019-022*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Test and Provisions- Student Enrollment Reporting
2019-023*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Gramm Leach Bliley Act
2019-024**	U.S. Department of Health and Human Services	Compliance and Material Weakness over Income Eligibility and Verification Systems (IEVS)
2019-025**	U.S. Department of Health and Human Services	Compliance and Material Weakness over Income Eligibility and Verification Systems (IEVS)

\* Significant Deficiency Control Finding

\*\* Material Weakness

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-001**

**Maryland Governor's Office of Crime Control & Prevention**

**U.S. Department of Justice (DOJ)  
CFDA No. 16.575 Crime Victim Assistance**

**Compliance and Internal Control Deficiency over Reporting**

**Repeat Finding: No**

***Condition:***

During our audit, we noted the Maryland Governor's Office of Crime Control & Prevention did not report the indirect costs incurred during the year on the SF-425.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

In accordance with the Compliance Supplement and the funding agreement, the State must submit a quarterly SF-425 report.

Per Uniform Guidance for Reporting:

The required reports for Federal awards should be supported by applicable accounting or performance records and are fairly presented in accordance with governing requirements.

***Cause:***

Maryland Governor's Office of Crime Control & Prevention did not have procedures and proper documentation in place to support amounts reported on the SF-425 as of June 30, 2019.

***Effect:***

Maryland Governor's Office of Crime Control & Prevention was not in compliance with the Federal regulations.

***Questioned Costs:***

None.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-001 (continued)**

***Recommendation:***

We recommend Maryland Governor's Office of Crime Control & Prevention establish and implement controls to ensure Federal reports are prepared accurately using expenditure information from the general ledger system. We recommend the reports are also reviewed for accuracy prior to submission.

***Views of Responsible Officials:***

The Governor's Office of Crime Prevention, Youth and Victim Services concurs with the auditor's recommendation. On March 6, 2020, we provided the auditors the maximum administrative cost ledger and supporting documentation that agreed to the expenditures reported as of June 30, 2019. However, we did not report the indirect costs during the year on the SF-425 because we did not receive the approved negotiated agreement until July 10, 2019 for the effective period 07/01/2018-06/30/2019.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-002**

**Maryland Governor's Office of Crime Control & Prevention**

**U.S. Department of Justice (DOJ)**

**CFDA No. 16.575 Crime Victim Assistance**

**Pass-through: Maryland Governor's Office of Crime Control & Prevention**

**Compliance and Material Weakness over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition:***

Maryland Governor's Office of Crime Control & Prevention was unable to provide documentation relating to the monitoring of the 26 out of 40 subrecipients. For 3 out of 40 selections, SBC noted there was no corrective action plan related to the findings identified and reported during the site visit. It was also noted that the Maryland Governor's Office of Crime Control & Prevention did not request the independent single audit report for all 40 selections to be used in the risk assessment process based on the criteria set forth under the Federal guidelines.

***Criteria:***

Title 2 U.S. Code of Federal Regulations §200.331 (b) states that each pass-through entity must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

Per Uniform Guidance:

*Evaluate Risk* – Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following: 1. The subrecipient's prior experience with the same or similar subawards; 2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program; 3. Whether the subrecipient has new personnel or new or substantially changed systems; and 4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

*Monitor* – 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 (2 CFR sections 200.331(d) through (f)). In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, subaward monitoring must include the following: 1. Reviewing financial and programmatic (performance and special reports) required by the PTE. 2. Following-up and ensuring that the subrecipient takes timely and appropriate action on all

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-002 (continued)**

deficiencies pertaining to the Federal award provided to the subrecipient from the PTE detected through audits, on-site reviews, and other means. 3. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the PTE as required by 2 CFR section 200.521.

***Cause:***

Maryland Governor's Office of Crime Control & Prevention does not have a process in place to ensure the risk assessment and monitoring procedures follow the Federal guidelines.

***Effect:***

Maryland Governor's Office of Crime Control & Prevention is not in compliance with Federal regulations.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend that Maryland Governor's Office of Crime Control & Prevention implement a process to assess and document the risk related to each subrecipient in accordance with Federal requirements. We also recommend monitoring of subrecipients is performed timely and in accordance with Federal guidelines.

***Views of Responsible Officials:***

The agency concurs with the auditor's recommendation. We provided the auditors hard copies of subrecipient award agreement template, risk assessment and monitoring tools used to ensure compliance of 2 CFR. However, it is our view that the electronic Grants Management System (GMS) is only partially developed to ensure documentation of compliance per Federal requirements. We will utilize a vendor to fully integrate and document designation of risk assessments, monitoring level and technical assistance required for each subrecipient per Federal requirements.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-003**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.917 HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)**

**Compliance and Internal Control Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principle (Payroll)**

**Repeat Finding:** No

***Condition:***

During our testing of payroll transactions for the program, we noted payroll was charged to the program based on budget. For all 40 selections, we did not receive the time and effort to substantiate the amount charged to the grant. We were unable to determine whether the salaries that were charged to the program accurately reflect the actual effort on the program per the employee's time distribution records.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 2 CFR section 200.430(a)(3)(i):

(a) *General.* Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in §200.431 Compensation—fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

(1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

#### Finding 2019-003 (continued)

(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and

(3) Standards for Documentation of Personnel Expenses (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) Be incorporated into the official records of the non-Federal entity; (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities; (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy; (v) Comply with the established accounting policies and practices of the non-Federal entity; and (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

#### ***Cause:***

MDH did not have adequate controls over the time and effort process, therefore recording and retention of supporting documentation was not properly adhered to in accordance with Uniform Guidance.

#### ***Effect:***

Salaries and wages were not properly supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Salary and wage charges were not able to be reconciled to the time distribution records.

#### ***Questioned Costs:***

Unknown.

#### ***Recommendation:***

We recommend that MDH implement policies and procedures to track, calculate and document adjustments from budget salary charges to actual after-the-fact charges that should be charged to the Federal award based on the employee time distribution records. This needs to be performed at least on an annual basis.

#### ***Views of Responsible Officials:***

Responsible officials agree with this finding.

#### ***Auditor Conclusion:***

Finding remains as stated.



**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-004**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.917 HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)**

**Compliance and Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding:** No

***Condition:***

During our audit, we noted 1 of the 4 selections had a monitoring finding during on their site visit summary report. SBC did not see evidence that MDH followed up to ensure a corrective action plan was in place. Also, we noted that 1 of the 4 selections did not have a proper review and sign off by the program officer/program development head on the site visit report.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 2 CFR section 200.331(d)(2), a pass-through entity (PTE) must following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. Also, the PTE may Consider taking enforcement action against noncompliant subrecipients as described in § 200.338 Remedies for noncompliance of this part and in program regulations.

***Cause:***

MDH was not in accordance with Federal requirements.

***Effect:***

Management does not have proper controls in place to ensure that subrecipient monitoring is properly reviewed and actions taken on findings identified.

***Questioned Costs:***

None.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-004 (continued)**

***Recommendation:***

We recommend MDH to establish and implement controls for the subrecipient visits to ensure all Federal requirements are followed and the proper reviews are performed.

***Views of Responsible Officials:***

Responsible officials agree with this finding.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-005**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.917 HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)**

**Compliance and Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding:** No

***Condition:***

During our audit, we did not receive documentation that the subrecipient's risk assessment of non-compliance was conducted prior to awarding the funds. Also, for 4 out of 4 selections, we did not see the Federal award identification number (FAIN) disclosed on the contract agreement with the subrecipient.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Title 2 U.S. Code of Federal Regulations §200.331 (b) states that each pass-through entity must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

Per Uniform Guidance:

Evaluate Risk – Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following: 1. The subrecipient's prior experience with the same or similar subawards; 2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program; 3. Whether the subrecipient has new personnel or new or substantially changed systems; and 4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

#### Finding 2019-005 (continued)

In accordance with, 2 CFR 200.331(a), all pass-through entities must “Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in a subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

1. Federal Award Identification:

- a) Subrecipient name (which must match the name associated with its unique entity identifier e.g. DUNS number).
- b) Subrecipient's unique entity identifier (e.g. DUNS number).
- c) Federal Award Identification Number (FAIN).
- d) Federal Award Date (see §200.39 Federal award date) of award to the recipient by
- e) the Federal agency
- f) Subaward Period of Performance Start and End Date.
- g) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient.
- h) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation.
- i) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity.
- j) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA).
- k) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity.
- l) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement.
- m) Identification of whether the award is R&D; and
- n) Indirect cost rate for the Federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs).”

***Cause:***

MDH does not have a process in place to perform the risk evaluation and the subrecipient grant awards template document does not include the required information and is not consistently used.

***Effect:***

MDH is not in compliance with Federal regulations.

***Questioned Costs:***

Unknown.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-005 (continued)**

***Recommendation:***

We recommend that MDH implement a process to assess and document the risk related to each subrecipient in accordance with Federal requirements. We also recommend the grant award document template be updated to include all required information per the Federal regulations and is used for all subaward agreements.

***Views of Responsible Officials:***

Responsible officials agree with this finding.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-006**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services  
CFDA No. 93.958 Community Mental Health Services Block Program**

**Compliance and Internal Control Deficiency over Earmarking**

**Repeat Finding: No**

***Condition:***

During our audit, MDH-did not provide documentation of meeting the required set aside of 10% of the FFY2018 grant funds awarded to be spent for individuals with a diagnosis of Early Serious Mental Illness. We were not able to obtain documentation supporting or general ledger detail showing the amount spent during the FFY 2018.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 42 U.S. Code § 300x-5 restrictions on use of payments, a funding agreement for a grant under section 300x of this title is that the State involved will not expend more than 5 percent of the grant for administrative expenses with respect to the grant. And, States must allocate 10 percent of grant funds awarded for FFY 2018 to implement programs showing strong evidence of effectiveness for individuals with a diagnosis of Early Serious Mental Illness or a first episode psychosis only. (Pub. L. No. 114-113 (129 Stat. 2609) and MHBG 10 Percent Set-Aside Guidance February 8, 2016.

***Cause:***

MDH did not have adequate controls over maintaining documentation for the earmarking process, therefore recording and retention of supporting documentation was not properly adhered to in accordance with Uniform Guidance.

***Effect:***

MDH was not in compliance with the Federal requirements.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-006 (continued)**

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend MDH to establish and implement controls to maintain documentation supporting compliance with earmarking requirements.

***Views of Responsible Officials:***

The Department concurs with the finding and recommendation regarding internal controls and retaining supporting documentation.

***Auditor's Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-007**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.959 Block Grants for Prevention and Treatment of Substance Abuse**

**Compliance and Internal Control Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principle**

**Repeat Finding: No**

***Condition:***

During our audit, for 6 out of 40 transactions, the department was not able to provide documentation that detailed the claim amounts charged via a journal entry to the program for services performed and the beneficiaries of those services. The total costs of the 6 selections were \$7,433,873. Subsequent to our inquiry, we were able to obtain the total fiscal year 2019 claim amounts from the subsidiary claim system, the Substance Use Disorder system (SUD) and compared it to the claims charged to the Federal program for the fiscal year 2019. There was a difference of approximately \$385,000 in which SUD was higher.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Grant Guidance:

Costs were adequately documented.

***Cause:***

MDH charges claims to the Federal program via batch journal entries during the fiscal year. However, MDH does not maintain documentation of the journal entries posted to the program.

***Effect:***

MDH is not in compliance with activities allowed and allowable costs requirement for the program.



**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-007 (continued)**

***Questioned Costs:***

Unknown

***Recommendation:***

We recommend MDH establish and implement controls to maintain and document the support for all claims and other costs charged to the program.

***Views of Responsible Officials:***

The Department concurs with the finding and recommendation regarding establishing controls to document costs charged to the program.

***Auditor's Conclusion***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-008**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.959 Block Grants for Prevention and Treatment of Substance Abuse**

**Compliance and Internal Control Deficiency over Maintenance of Effort**

**Repeat Finding: No**

***Condition:***

During our audit, we were not provided support that MDH maintain expenditures at not less than the calculated fiscal year 1994 base amount for Substance Abuse treatment services for pregnant women and women with dependent children.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 42 U.S. Code § 300x. Maintenance of effort regarding State expenditures, with respect to the principal agency of a State for carrying out authorized activities, a funding agreement for a grant under 42 USC 300x-27; 45 CFR section 96.124(c)) states that The State must maintain expenditures at not less than the calculated fiscal year 1994 base amount for SA treatment services for pregnant women and women with dependent children.

***Cause:***

MDH did not have adequate controls over the maintenance of effort process, therefore recording and retention of supporting documentation was not properly adhered to in accordance with Uniform Guidance.

***Effect:***

Earmarking were not properly supported by a system of internal controls which provides reasonable assurance that the requirement is met and properly documented. Maintenance requirement was not able to be tied or reconciled to the department records.

***Questioned Costs:***

Unknown.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-008** (continued)

***Recommendation:***

We recommend MDH to establish and implement controls to maintain compliance with maintenance of effort requirements.

***Views of Responsible Officials:***

The Department concurs with the finding and recommendation regarding earmarking supported by a system of internal controls.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-009**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.959 Block Grants for Prevention and Treatment of Substance Abuse**

**Compliance and Internal Control Deficiency over Earmarking**

**Repeat Finding: No**

***Condition:***

During our audit, we noted that the State expended 18% of the Federal funding on primary prevention programs which is less than the 20% required by the Federal regulation.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 42 U.S. Code § 300x-22. Certain allocations, A funding agreement for a grant under section 300x-21 of this title is that, in expending the grant, the State involved. (1)will expend not less than 20 percent for programs for individuals who do not require treatment for substance abuse, which programs: a)educate and counsel the individuals on such abuse; and b) provide for activities to reduce the risk of such abuse by the individuals, c) give priority to programs for populations that are at risk of developing a pattern of such abuse, and d) ensure that programs receiving priority under subparagraph (A) develop community-based strategies for the prevention of such abuse, including strategies to discourage the use of alcoholic beverages and tobacco products by individuals to whom it is unlawful to sell or distribute such beverages or products.

***Cause:***

MDH did not have adequate controls over the earmarking process, therefore recording and retention of supporting documentation was not properly adhered to in accordance with Federal regulations.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-009 (continued)**

***Effect:***

Earmarking was not properly supported by a system of internal controls which provides reasonable assurance that the requirement is met and properly documented. Earmarking requirements were not able to be tied to or reconciled to the department records.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend MDH to establish and implement controls to maintain compliance with earmarking requirements.

***Views of Responsible Officials:***

The Department concurs with the finding and recommendation regarding internal controls and retaining supporting documentation.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-010**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services  
CFDA No. 93.994 Maternal and Child Health Services Block Program**

**Compliance and Internal Control Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principle (Payroll)**

**Repeat Finding: No**

***Condition:***

During our testing of payroll transactions for the program, we noted payroll was charged to the program based on budget. For all 40 selections, we did not receive the time and effort to substantiate the amount charged to the grant. We were unable to determine whether the salaries that were charged to the program accurately reflect the actual effort on the program per the employee's time distribution records.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 2 CFR section 200.430(a)(3)(i):

(a) *General.* Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in §200.431 Compensation—fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

(1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-010 (continued)**

(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and

(3) Standards for Documentation of Personnel Expenses (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity; and
- (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

***Cause:***

MDH did not have adequate controls over the time and effort process, therefore recording and retention of supporting documentation was not properly adhered to in accordance with Uniform Guidance.

***Effect:***

Salaries and wages were not properly supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Salary and wage charges were not able to be reconciled to the time distribution records.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend that MDH implement policies and procedures to track, calculate and document adjustments from budget salary charges to actual after-the-fact charges that should be charged to the Federal award based on the employee time distribution records. This needs to be performed at least on an annual basis.

***Views of Responsible Officials:***

MDH concurs with the recommendation.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-011**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.994 Maternal and Child Health Services Block Program**

**Compliance and Material Weakness over Earmarking**

**Repeat Finding: No**

***Condition:***

During our testing of earmarking, we noted MDH did not have documentation and a process in place to provide the actual Federal expenditures incurred related to administration, preventive and primary care services for children, and for services for children with special health care needs. As result we were unable to recalculate the three earmarking requirements per the Federal regulations, and thus, unable to determine whether the earmarking requirements were met in accordance with Federal regulations.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per 42 USC 704(d) restrictions on use of payments, a funding agreement for a grant under this title is that the State involved will not expend more than 10 percent of the grant for administrative expenses with respect to the grant. Moreover, under (42 USC 705(a)(3)(A)) and (42 USC 705(a)(3)(B)), Unless a lesser percentage is established in the State's notice of award for a given fiscal year, the State must use at least 30 percent of payment amounts for preventive and primary care services for children and services for children with special health care needs respectively.

***Cause:***

MDH did not have adequate controls over the earmarking process, therefore recording and retention of supporting documentation was not properly adhered to in accordance with Federal regulations.



**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-011 (continued)**

***Effect:***

Earmarking requirements were not properly supported by a system of internal controls which provides reasonable assurance that the requirement is met and properly documented. Earmarking requirements were not able to be reconciled to the department records.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend MDH to establish and implement controls to maintain compliance with earmarking requirements.

***Views of Responsible Officials:***

MDH concurs with the recommendation.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-012**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.994 Maternal and Child Health Services Block Program**

**Compliance and Internal Control Deficiency over Reporting**

**Repeat Finding: No**

***Condition:***

During our audit, we were not able to agree FY 2018 actual expenditures reported on the SF-424A application filed on July 15, 2019 for October 2019 through September 2021 to the general ledger or other supporting documentation.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal awards.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

In accordance with 24 CFR § 1003.50, and the Uniform Guidance the State must submit an annual report by July 15 of each year (at the time it submits the annual application). The reporting forms and instructions are contained in a document entitled “Guidance and Forms for the Title V Application/Annual Report.

Per Uniform Guidance for Reporting:

The required reports for Federal awards should be supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

***Cause:***

MDH did not have procedures in place to retain documentation supporting the actual expenditures for FY 2018 amounts reported on the SF-424A application.

***Effect:***

MDH was not in compliance with the Federal regulations.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-012 (continued)**

***Questioned Costs:***

None.

***Recommendation:***

We recommend MDH to establish and implement controls to maintain compliance with reporting requirements by implementing controls to ensure all Federal requirements are followed and the proper reviews are performed.

***Views of Responsible Officials:***

MDH concurs with the recommendation.

***Auditor Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-013**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**Medicaid Cluster**

**CFDA No. 93.775**

**State Medicaid Fraud Control Units**

**CFDA No. 93.777**

**State Survey and Certification of Health Care Providers and  
Suppliers (Title XVIII) Medicare**

**CFDA No. 93.778**

**Medical Assistance Program (Medicaid; Title XIX)**

**Compliance and Internal Control Deficiency over Allowable Costs – Escheated Warrants**

**Repeat Finding:**      **No**

***Condition:***

During our testing of escheated warrants, we reviewed the cancellation of uncashed checks for 40 checks. We noted for 26 cancelled checks that no support was provided indicating the funds were returned back to the Federal government. For 1 check, there was no support indicating it had been cancelled nor subsequently refunded. Checks tested that were not refunded totaled \$7,731.84 for fiscal year 2019.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in Internal Control-Integrated Framework (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

The State is required to credit the Medicaid program for State warrants that are canceled and uncashed checks beyond 180 days of issuance (escheated warrants) and overpayments made to providers of medical services within specified time frames (42 CFR sections 433.300 through 433.320, and 433.40).

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-013 (continued)**

Under Section 6506 of the Affordable Care Act (42 USC 1396b(d)(2)), States have up to 1 year from the date of discovery of an overpayment for Medicaid services to recover, or to attempt to recover, such overpayment before making an adjustment to refund the Federal share of the overpayment. Except in the case of overpayments resulting from fraud, the adjustment to refund the Federal share must be made no later than the deadline for filing the quarterly expenditure report (Form CMS-64) for the quarter in which the 1-year period ends, regardless of whether the State recovers the overpayment.

***Cause:***

MDH did not retain proper documentation for cancellations and returns to ensure uncashed checks and overpayments are refunded to the Federal government in a timely manner.

***Effect:***

U.S. Department of Health and Human Services may not have received the unearned and uncashed check refunds from MDH in a timely manner.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend MDH follow its procedures to ensure that uncashed checks and overpayments are returned in a timely manner and maintain adequate documentation supporting the procedure was followed.

***Views of Responsible Officials:***

The Department concurs with the recommendations.

***Auditor's Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-014**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**Medicaid Cluster**

**CFDA No. 93.775 State Medicaid Fraud Control Units**

**CFDA No. 93.777 State Survey and Certification of Health Care Providers and  
Suppliers (Title XVIII) Medicare**

**CFDA No. 93.778 Medical Assistance Program (Medicaid; Title XIX)**

**Compliance and Internal Control Deficiency over Special Tests – Inpatient Hospital and  
Long-Term Care Facility Audits**

**Repeat Finding: No**

***Condition:***

During our testing of inpatient hospital and long-term care facility audits, we reviewed the final settlement reports of 40 providers. We noted 2 reports where the provider submitted their cost report past the State required deadline date of 3 months for Residential Treatment Centers and 5 months for Hospitals. In the event a provider is late on submitting its cost report, the State is required to withhold payments until the report is submitted. In the 2 instances, the State did not withhold payment.

***Criteria:***

The Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in Internal Control-Integrated Framework (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance, the State Medicaid Agency (SMA) must provide for the periodic audits of financial and statistical records of participating providers. The specific audit requirements will be established by the State Plan (42 CFR section 447.253).

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-014** (continued)

Per Code of Maryland Regulations (COMAR) 10.09.95.11(A - E, F):

A. The provider shall submit to the Department or its designee, in the form prescribed, financial and statistical data within 5 months after the end of the provider's fiscal year unless the Department grants the provider an extension or the provider discontinues participation in the Program.

B. For hospitals who do not submit reports within 5 months, for whom an extension has not been granted, and who are reimbursed according to Medicare standards and principles for retrospective cost reimbursement as described in 42 CFR §413, the Department shall:

(1) Withhold from the provider a maximum of 5 percent of the current monthly interim payment starting the calendar month after the calendar month in which the report is due and any subsequent calendar months until the report has been submitted; and

(2) Refund withholdings at cost settlement.

C. If a provider discontinues participation, financial and statistical data shall be submitted to the Department within 45 days after the effective date of termination.

E. In addition to a reduction in payment percentage or withholding a percentage of interim payment pursuant to §B of this regulation, when a report is not submitted by the last day of the 6th month after the end of the provider's fiscal year and the provider has not received an extension, the Department may impose one or more sanctions as provided for in Regulation .09 of this chapter.

F. When a report is not submitted by the last day of the 6th month after the end of the provider's fiscal year or a report is submitted but the provider cannot furnish proper documentation to verify costs, the Department shall, if applicable, make final cost settlement for that fiscal year at a certain percentage of the last final per diem rates for which the Department has verified costs for that facility, provided that the rates established will not exceed the maximum per diem rates in effect when the facility's costs were last settled.

Per Code of Maryland Regulations (COMAR) 10.09.10.21(E - F):

E. Financial and Statistical Data Required.

(1) The provider shall submit to the Department or its designee, in the form prescribed, financial and statistical data within 3 months after the end of the provider's fiscal year unless the Department grants the provider an extension or the provider discontinues participation in the Program.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-014** (continued)

(2) If reports are not received within 3 months and an extension has not been granted, the Department shall reduce the per diem rate by 3 percent for services provided during the calendar month after the month in which the report is due and any subsequent calendar month through the month during which the report has been submitted.

(3) If a provider discontinues participation, financial and statistical data shall be submitted to the Department within 45 days after the effective date of termination.

(4) A 1-month extension will be granted upon written request in advance by the provider.

The Department may not grant an extension longer than 1 month unless the delay in filing the report has been caused by fire, flood, or act of God, and an extension is not allowed past March 31 after the calendar year during which the provider's fiscal year ended unless the report cannot be submitted by that date due to fire, flood, or act of God.

F. When a report is not submitted by the last day of the sixth month after the end of the provider's fiscal year, the Department shall impose one or more sanctions as provided for in Regulation .33 of this chapter.

***Cause:***

MDH did not ensure payments were reduced for the late submission of reports.

***Effect:***

MDH was not in adherence with Federal regulations.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend MDH follow its procedures to ensure that providers submit cost reports in a timely manner. We recommend MDH develop a better method of tracking the status providers' reporting and ensure that sanctions are used when providers are out of compliance.

***Views of Responsible Officials:***

While the Office of Finance agrees with the lapse in time with the 2 identified cost reports, we do not agree that MDH – Office of Finance do not follow the rules set forth in COMAR.

***Auditor's Conclusion:***

Finding remains as stated.



**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-015**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program**

**CFDA No. 84.038 Federal Perkins Loan Program**

**CFDA No. 84.063 Federal Pell Grant Program**

**CFDA No. 84.268 Federal Direct Student Loans**

**CFDA No. 84.379 Teacher Education Assistance for College and Higher Education Grants  
(TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions –  
Disbursements to or on Behalf of Students**

**Repeat Finding:** No

***Condition:***

There were 7 instances out of 40 where the institution provided funds prior to 10 days before the first day of classes of the payment period.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

The institution may not make a disbursement to a student for a payment period until the student is enrolled in classes for that payment period, unless the student is registered at least half-time (34 CFR 668.32(a)(2)) and the loans are disbursed by electronic funds transfer (EFT) to an account of the school or by master check. In those situations, the school must obtain the student's (or in the case of parent a PLUS loan, the parent borrower's) written authorization for the release of the initial and any subsequent disbursement of each loan, unless authorization was provided in the loan application or Master Promissory Note. The institution must deliver the proceeds to the student or borrower or credit the student's account, notifying the student or parent borrower in writing (34 CFR 668.165). The earliest an institution may disburse SFA funds (other than FWS) (either by paying the student directly or crediting the student's account) is 10 days before the first day of classes of the payment period for which the disbursement is intended (34 CFR 668.164(i)). (If an institution uses its own funds, i.e., funds not drawn down from ED, earlier

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**Finding 2019-015** (continued)

than 10 days before the first day of classes, ED considers that the institution made that disbursement on the 10th day before the first day of classes (34 CFR 668.164(a)(2)). There are two exceptions to this rule. First, institutions may not disburse or deliver the first installment of Direct Loans to first-year undergraduates who are first time borrowers until 30 days after the student's first day of classes (34 CFR 668.164(i)(2)), unless the institution has low default rates as discussed in the next paragraph. The second exception applies to a student who is enrolled in a clock hour educational program or a credit hour program that is not offered in standard academic terms. The earliest the institution may disburse funds is the later of 10 days before the first day of classes for the payment period or, except for certain circumstances under the Direct Loan program, the day the student completed the previous payment period (34 CFR 668.164(i)(1)). The excepted circumstances for Direct Loan programs are described in 34 CFR 685.303(d)(3)(ii), (d)(5), and (d)(6) (34 CFR 668.164(i)).

***Cause:***

The institution disbursed financial aid prior to 10 days before the first day of classes of the payment period.

***Effect:***

The institution is not in compliance with Federal regulations.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend the institution ensure disbursements made to students are in accordance with Federal guidelines. The institution should also maintain proper documentation to support the source of funds used for the disbursement.

***Views of Responsible Officials:***

UMB accepts this finding. UMB will implement a process to ensure financial aid is disbursed within the required timeframe.

***Auditor's Conclusion:***

Finding remains as stated.

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**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-016**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program**

**CFDA No. 84.038 Federal Perkins Loan Program**

**CFDA No. 84.063 Federal Pell Grant Program**

**CFDA No. 84.268 Federal Direct Student Loans**

**CFDA No. 84.379 Teacher Education Assistance for College and Higher Education Grants  
(TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions – Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

There were 9 instances out of 40 where the institution did not provide support. Student records indicated the student graduated, but no support provided confirming the status was reported to NSLDS.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. NSLDS will send a Late Enrollment Reporting notification e-mail if no updates are received by batch or online within 22 days after the date the roster was sent to the school. The Enrollment Reporting Summary Report (SCHER1) on the NSLDS website can be created at the request of the institution. It shows the dates the roster files were sent and returned, the number of errors, date and number of online updates, and the number of late enrollment reporting notifications sent for overdue Enrollment Reporting rosters.

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### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

#### **Finding 2019-016** (continued)

A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies to FFEL Program loan holders by ED. Enrollment Reporting in a timely and accurate manner is critical for effective management of the programs. Enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days. These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence.

#### ***Cause:***

The institution did not consistently follow the controls in place to ensure the correct enrollment statuses for students who receive student financial aid were reported accurately and timely to the NSLDS.

#### ***Effect:***

The change in student's enrollment is not reported timely to the NSLDS database, thus, repayment date, grace period, and deferment may not be properly determined. Reporting of graduated statuses is critical to the protection of a student's interest subsidy and initiation of repayment periods. The graduated status may impact the amount of the interest subsidy on the student's current loans.

#### ***Questioned Costs:***

Unknown.

#### ***Recommendation:***

We recommend the institution establish procedures to ensure that enrollment status changes are tracked frequently throughout the year and ensure accurate file submission to their vendor to ensure accurate and timely reporting of the enrollment status change to NSLDS database.

#### ***Views of Responsible Officials:***

UMB accepts this finding. The University will update its procedures to ensure information transmitted to the clearinghouse is reported correctly. All nine students in question were confirmed as graduates and listed in the graduation file send to the Clearinghouse. The error in status occurred due to unique aspects of the students' record causing them to error out when we reported the degrees (such as earning a certificate in the same term). While we check and update after each transmission the error report, we were not aware that an additional transmission error reporting was available besides the "School review" report. We have updated our processes for the Clearinghouse to also review the "Degree Transmission details" file and correct any errors and manually update any records. In doing so we can correct any student from our degree transmission file. If we were aware of this additional report, we would have been able to correct the errors and provided the requested information from the Clearinghouse for the nine selected.

#### ***Auditor's Conclusion:***

Finding remains as stated.

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**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-017**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program**

**CFDA No. 84.038 Federal Perkins Loan Program**

**CFDA No. 84.063 Federal Pell Grant Program**

**CFDA No. 84.268 Federal Direct Student Loans**

**CFDA No. 84.379 Teacher Education Assistance for College and Higher Education Grants  
(TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions – Program  
Eligibility – Distance Education Program**

**Repeat Finding: No**

***Condition:***

There were 34 instances out of 40 where the institution did not provide support confirming the student began attendance in an online education program.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

A Distance Education program is a program offered to students who are separated from the instructor. Such programs are offered via: (1) the internet; (2) open broadcast, closed circuit, cable, microwave, broadband lines, fiber optics, satellite or wireless communication devices; (3) audio conferencing; and (4) video cassettes, DVDs and CD-ROMs if these are offered in conjunction with any previously offered methods (34 CFR 600.2).

Title IV funds may be expended only towards the education of the students who can be proved to have been in attendance at the school. In a distance education context, documenting that a student has logged into an online distance education platform or system is not sufficient, by itself, to demonstrate attendance by the student. To avoid returning all funds for a student that did not begin attendance, a school must be able to document “attendance at any class.” To

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**Finding 2019-017 (continued)**

qualify as a last date of attendance for Return of Title IV purposes, a school must demonstrate that a student participated in class or was otherwise engaged in an academically related activity, such as by contributing to an online discussion or initiating contact with a faculty member to ask a course-related question.

***Cause:***

The institution was not able to obtain proper documentation from the education program to prove attendance in an online education program.

***Effect:***

The Institution was not in compliance with Federal requirements.

***Questioned Costs:***

Unknown

***Recommendation:***

We recommend the institution consistently follow its procedures to ensure that student participation in an online education program is followed in order to be able to support that a student has begun attendance.

***Views of Responsible Officials:***

UMB accepts this finding. The University will develop a process to ensure it can monitor student participation in online education programs.

***Auditor's Conclusion:***

Finding remains as stated.

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**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-018**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Agriculture**

**Research and Development Cluster**

**CFDA No. 10.310 Agriculture and Food Research Initiative (AFRI)**

**Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition:***

For one out of one subrecipient selected, the institution was unable to provide clear documentation showing the actions performed and the timing of those actions as part of its risk assessment process prior to the awarding of the grant. The institution was able to provide a copy of each of the subrecipient's latest single audit reports, but no indication of the date received or when reviewed. The documentation also did not provide for a clear conclusion reached on the assessment and how it impacted the monitoring procedures for the subrecipient.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal awards.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Title 2 U.S. Code of Federal Regulations §200.331 (b) states that each pass-through entity must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

Per Uniform Guidance:

Evaluate Risk – Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following: 1. The subrecipient's prior experience with the same or similar subawards; 2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-018** (continued)

major program; 3. Whether the subrecipient has new personnel or new or substantially changed systems; and 4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

***Cause:***

UMB did not have a policy to document the actions performed as part of the risk evaluation prior to the award of the sub grant and the results of the assessment and impact it had on monitoring procedures.

***Effect:***

The institution is not in compliance with Federal guidelines.

***Questioned Costs:***

None.

***Recommendation:***

We recommend the institution continue to follow the process to assess the risk related to each subrecipient prior to the issuance of a sub award, but ensure the procedures performed are formally documented and conclusion made.

***Views of Responsible Officials:***

The University of Maryland Baltimore consistently follows CFR §200.331 when evaluating each prospective sub recipient's risk of non-compliance. Specifically, UMB reviews documents provided by the Sub Recipients and the U.S. Federal government to evaluate the sub recipient's risk of non-compliance including prior performance, audit results, systems of records, and any federal information available for the sub-recipient. Additionally, UMB maintains all of the documents used to evaluate sub recipient risk along with the applicable agreements based on their assessed risk level. If the sub recipient was assessed a higher risk designation, special terms and conditions are included in the agreements to establish monitoring and evaluation of the sub recipient whereas if the assessed risk was low, only general terms and conditions are included in the agreement. Although a checklist is not prepared that outlines the specific documentation reviewed and states the conclusion made, we believe our current review process and applicable agreements prepared adequately demonstrates the risk conclusions made.

***Auditor's Conclusion:***

Finding remains as stated.



**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-019**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Defense**

**Research and Development Cluster  
CFDA No. 12.420 Military Medical Research and Development**

**Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition:***

For 2 out of 2 subrecipients selected, the institution was unable to provide clear documentation showing the actions performed and the timing of those actions as part of its risk assessment process prior to the awarding of the grant. The institution was able to provide a copy of each of the subrecipient's latest single audit reports, but no indication of the date received or when reviewed. The documentation also did not provide for a clear conclusion reached on the assessment and how it impacted the monitoring procedures for the subrecipient.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal awards.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Title 2 U.S. Code of Federal Regulations §200.331 (b) states that each pass-through entity must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

Per Uniform Guidance:

Evaluate Risk – Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following: 1. The subrecipient's prior experience with the same or similar subawards; 2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

#### **Finding 2019-019** (continued)

part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program; 3. Whether the subrecipient has new personnel or new or substantially changed systems; and 4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

#### ***Cause:***

UMB did not have a policy to document the actions performed as part of the risk evaluation prior to the award of the sub grant and the results of the assessment and impact it had on monitoring procedures.

#### ***Effect:***

The internal controls in place did not provide clear trail of actions performed, the conclusions made and its impact on the monitoring process.

#### ***Questioned Costs:***

None.

#### ***Recommendation:***

We recommend the institution continue to follow the process to assess the risk related to each subrecipient prior to the issuance of a sub award, but ensure the procedures performed are formally documented and conclusion made.

#### ***Views of Responsible Officials:***

The University of Maryland Baltimore consistently follows CFR §200.331 when evaluating each prospective sub recipient's risk of non-compliance. Specifically, UMB reviews documents provided by the Sub Recipients and the U.S. Federal government to evaluate the sub recipient's risk of non-compliance including prior performance, audit results, systems of records, and any federal information available for the sub-recipient. Additionally, UMB maintains all of the documents used to evaluate sub recipient risk along with the applicable agreements based on their assessed risk level. If the sub recipient was assessed a higher risk designation, special terms and conditions are included in the agreements to establish monitoring and evaluation of the sub recipient whereas if the assessed risk was low, only general terms and conditions are included in the agreement. Although a checklist is not prepared that outlines the specific documentation reviewed and states the conclusion made, we believe our current review process and applicable agreements prepared adequately demonstrates the risk conclusions made.

#### ***Auditor's Conclusion:***

Findings remains as stated

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**Schedule of Current Year Findings and Questioned Costs  
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**Finding 2019-020**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Health and Human Services**

**Research and Development Cluster  
CFDA No. 93.067 Global Aids**

**Compliance and Internal Control Deficiency over Procurement**

**Repeat Finding: No**

***Condition:***

For UMB's Maryland Global Initiatives Corporation (MGIC), there were 16 out of 25 instances where MGIC did not have the required provisions in the contracts with vendors.

***Criteria:***

The Uniform Guidance and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

A non-federal entity must ensure that every purchase order or other contract includes applicable provisions required by 2 CFR section 200.326. These provisions are described in Appendix II to 2 CFR part 200, "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards."

***Cause:***

MGIC does not have adequate contract templates set up that comply with Federal requirements.

***Effect:***

MGIC is not in compliance with Federal guidelines.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend the contract template used be reviewed to ensure all required terms and clauses are included in the contract in accordance with Federal guidelines.

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**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-020 (continued)**

***Views of Responsible Officials:***

IHV began using the new contract template in May 2019 and will incorporate necessary provisions so that the template includes all required terms and clauses for international procurements processed through our university affiliate, Maryland Global Initiatives Corporation (MGIC). This corrective action was already in place 10 months prior to the auditor's review in March 2020.

***Auditor's Conclusion:***

We observed the revised contract template in March 2020 and suggested additional edits. The revised template was not utilized during the 2019 audit. Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-021**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Health and Human Services**

**Research and Development Cluster**

**CFDA No. 93.000 Vaccine and Treatment Evaluation Units (VTEU) Protocol  
Development and Implementation**

**CFDA No. 93.067 Global Aids**

**Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition:***

For 2 out of 2 subrecipients selected, the institution was unable to provide clear documentation showing the actions performed and the timing of those actions as part of its risk assessment process prior to the awarding of the grant. The institution was able to provide a copy of each of the subrecipient's latest single audit reports, but no indication of the date received or when reviewed. The documentation also did not provide for a clear conclusion reached on the assessment and how it impacted the monitoring procedures for the subrecipient.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal awards.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Title 2 U.S. Code of Federal Regulations §200.331 (b) states that each pass-through entity must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

Per Uniform Guidance:

Evaluate Risk – Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following: 1. The subrecipient's prior experience with the same or similar subawards; 2. The results of previous

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### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

#### **Finding 2019-021** (continued)

audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program; 3. Whether the subrecipient has new personnel or new or substantially changed systems; and 4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

#### ***Cause:***

UMB did not have a policy to document the actions performed as part of the risk evaluation prior to the award of the sub grant and the results of the assessment and impact it had on monitoring procedures.

#### ***Effect:***

The internal controls in place did not provide clear trail of actions performed, the conclusions made and its impact on the monitoring process.

#### ***Questioned Costs:***

None.

#### ***Recommendation:***

We recommend the institution continue to follow the process to assess the risk related to each subrecipient prior to the issuance of a sub award, but ensure the procedures performed are formally documented and conclusion made.

#### ***Views of Responsible Officials:***

The University of Maryland Baltimore consistently follows CFR §200.331 when evaluating each prospective sub recipient's risk of non-compliance. Specifically, UMB reviews documents provided by the Sub Recipients and the U.S. Federal government to evaluate the sub recipient's risk of non-compliance including prior performance, audit results, systems of records, and any federal information available for the sub-recipient. Additionally, UMB maintains all of the documents used to evaluate sub recipient risk along with the applicable agreements based on their assessed risk level. If the sub recipient was assessed a higher risk designation, special terms and conditions are included in the agreements to establish monitoring and evaluation of the sub recipient whereas if the assessed risk was low, only general terms and conditions are included in the agreement. Although a checklist is not prepared that outlines the specific documentation reviewed and states the conclusion made, we believe our current review process and applicable agreements prepared adequately demonstrates the risk conclusions made.

#### ***Auditor's Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-022**

**University of Maryland Global Campus (UMGC)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program**

**CFDA No. 84.038 Federal Perkins Loan Program**

**CFDA No. 84.063 Federal Pell Grant Program**

**CFDA No. 84.268 Federal Direct Student Loans**

**CFDA No. 84.379 Teacher Education Assistance for College and Higher Education Grants  
(TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions – Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

There were 6 instances out of 40 where the institution did not report the enrollment status change within the 60-day time frame.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. NSLDS will send a Late Enrollment Reporting notification e-mail if no updates are received by batch or online within 22 days after the date the roster was sent to the school. The Enrollment Reporting Summary Report (SCHER1) on the NSLDS website can be created at the request of the institution. It shows the dates the roster files were sent and returned, the number of errors, date and number of online updates, and the number of late enrollment reporting notifications sent for overdue Enrollment Reporting rosters.

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### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

#### **Finding 2019-022** (continued)

A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies to FFEL Program loan holders by ED. Enrollment Reporting in a timely and accurate manner is critical for effective management of the programs. Enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days. These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence.

#### ***Cause:***

The institution did not have proper controls in place to ensure the correct enrollment statuses for students who receive student financial aid were reported accurately and timely to the NSLDS.

#### ***Effect:***

The change in student's enrollment is not reported timely to the NSLDS database, thus, repayment date, grace period, and deferment may not be properly determined. Reporting of graduated statuses is critical to the protection of a student's interest subsidy and initiation of repayment periods. The graduated status may impact the amount of the interest subsidy on the student's current loans.

#### ***Questioned Costs:***

Unknown.

#### ***Recommendation:***

We recommend the institution establish procedures to ensure that enrollment status changes are tracked frequently throughout the year and ensure timely file submission to their vendor, NSC, to ensure timely reporting of the enrollment status change to the NSLDS database.

#### ***Views of Responsible Officials:***

The University of Maryland Global Campus accepts the enrollment reporting findings and will implement processes to ensure timely and accurate enrollment reporting to NSC.

Out of the 6 students in our finding, 5 of these students were reported 2 days after the 60 day enrollment reporting deadline. The 6th student was reported 6 days after the 60 day enrollment deadline. During the time of these late submissions, UMGC was experiencing technical issues with our file submission. Our automated process to create the file wasn't working, and it had to be created manually. That caused us to miss the 60 day submission window.

#### ***Auditor's Conclusion:***

Finding remains as stated.



**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-023**

**St. Mary's College**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions – Gramm  
Leach Bliley Act**

**Repeat Finding: No**

***Condition:***

For the fiscal year ended June 30, 2019, the University did not designate an information security officer, perform a risk assessment review or document safeguards for each risk identified from the risk assessment.

***Criteria:***

Per Uniform Guidance:

The University is required to protect student financial aid information. Further it requires the University to have a designated individual to coordinate the information security program, perform a risk assessment for the areas as noted in the compliance supplement, and document a safeguard for each risk identified.

***Cause:***

The University did not have a process in place to meet the Federal requirements.

***Effect:***

The University was not in adherence with the Federal requirements.

***Questioned Costs:***

None.

***Recommendation:***

We recommend the University designate an individual as its information security officer, perform a risk assessment, and document safeguards for each risk identified from its risk assessment in accordance with Federal requirements.

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

#### Finding 2019-023 (continued)

##### *Views of Responsible Officials:*

SMCM agrees that St. Mary's College of Maryland will need to document and implement an Information Security program that will address the GBLA requirements. The Office of Information Technology has identified an individual within the Office of Information Technology as the Information Security Specialist for the campus. The Information Security Specialist will engage with other State of Maryland institutions Information Security Officers to assess their information security programs that are currently available on their respective campuses and replicate proven information security programs.

In the interim, the Maryland Research and Education Network (MDREN) organization (which the current AVP of Information Technology is a Board member) has recognized that many State of Maryland institutions do not have the capacity to designate an individual to coordinate an Information Security Program nor provide an Information Security training program to employees and managers. Thus, the leadership team for MDREN has submitted a proposal to the MDREN Board members to provide support to those State of Maryland institutions that require assistance at a nominal fee. Upon approval of this proposal, the Information Security Specialist at St. Mary's College of Maryland will be able to utilize the services that MDREN will offer to create a more formal document and implement an Information Security program that will continue to address the GBLA requirements.

##### *Auditor's Conclusion:*

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-024**

**Department of Human Services (DHS)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)**

**Compliance and Material Weakness over Income Eligibility and Verification System (IEVS)**

**Repeat Finding: Yes**

***Condition:***

During our testing of special tests, we selected a sample of 60 benefit cases to test whether all appropriate data exchange systems are being utilized to determine eligibility for the TANF program beneficiaries. For 13 cases, we did not see evidence in the Client Automated Resources Eligibility System (CARES) that all data exchange interfaces were completed and documented in CARES.

***Criteria:***

The Omni Circular, 45 CFR Part 75 and 2 CFR 200.303 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in Internal Control-Integrated Framework (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

45 CFR Section 205.55 requires that each state shall participate in the Income Eligibility and Verification System (IEVS) required by section 1137 of the Social Security Act as amended. Under the State Plan, the State is required to coordinate data exchanges with other federally assisted benefit programs, request and use income and benefit information when making eligibility determinations and adhere to standardized formats and procedures in exchanging information with other programs and agencies.

***Per Uniform Guidance:***

The State is required to review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the individual's eligibility or level of assistance, benefits, or services under the TANF program excluding exceptions. The State shall verify that the information is accurate and applicable to the case circumstances either through the applicant or recipient, or through a third party, if such

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

#### **Finding 2019-024** (continued)

determination is appropriate based on agency experience or is required before taking adverse action based on information from a Federal computer matching program subject to the Computer Matching and Privacy Protection Act (45 CFR section 205.56).

#### ***Cause:***

DHS did not follow its policy and maintain documentation in CARES.

#### ***Effect:***

This could result in individuals receiving TANF benefits in error.

#### ***Questioned Costs:***

Unknown.

#### ***Recommendation:***

We recommend DHS consistently follow its policies and procedures in place to ensure applicants are eligible by verifying and maintaining documentation in CARES. We further recommend that DHS develop and maintain controls to ensure that a clear record of the activity on the account is documented within the CARES system.

#### ***Views of Responsible Officials:***

DHS assessed the cases in question. Of the 13 cases, 4 immigrant cases were identified as missing federal systems clearance documentation. Of the 4 immigrant cases, 2 were undocumented immigrants and therefore would not be benefit recipients. Accordingly, verification through system interface would not be required for those 2 cases. DHS does concur that documentation needs to be included with the case record on all applicable cases.

DHS does concur that cases were missing verifications of completed systems clearances. DHS's new Eligibility and Enrollment (E&E) system will store the request for systems clearances sent to the Federal Data Share Hub as well as the results received from the Federal Data Share Hub. The rollout for DHS's E&E system is tentatively scheduled for pilot during the Summer of 2020 and full system launch during Winter 2021. Until the E&E system is statewide, DHS will continue to issue an annual Policy Alert reminder to case workers. In January 2020, DHS incorporated a Systematic Alien Verification for Entitlements (SAVE) verification review for applicable sample cases as part of the payment accuracy reviews to ensure compliance with the policy.

#### ***Auditor's Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2019-025**

**Department of Human Services (DHS)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)**

**Compliance and Material Weakness over Income Eligibility and Verification System (IEVS)**

**Repeat Finding: No**

***Condition:***

During our testing of special tests, we selected a sample of 60 benefit cases to test whether all appropriate data exchange systems are being utilized to determine eligibility for the TANF program beneficiaries. For all cases, we did not see evidence in the Client Automated Resources Eligibility System (CARES) that Unemployment Compensation (UC) information was obtained for all applicants at the first opportunity, and in each of the first 3 months in which the individual received aid.

***Criteria:***

The Omni Circular, 45 CFR Part 75 and 2 CFR 200.303 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

The characteristics of internal control are presented in the context of the components of internal control discussed in Internal Control-Integrated Framework (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

45 CFR Section 205.55 requires that each state shall participate in the Income Eligibility and Verification System (IEVS) required by section 1137 of the Social Security Act as amended. Under the State Plan the State is required to coordinate data exchanges with other federally assisted benefit programs, request and use income and benefit information when making eligibility determinations and adhere to standardized formats and procedures in exchanging information with other programs and agencies.

***Per Uniform Guidance:***

The State is required to review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the individual's eligibility or level of assistance, benefits, or services under the TANF program excluding exceptions. The State shall verify that the information is accurate and applicable to the case

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2019

circumstances either through the applicant or recipient, or through a third party, if such determination is appropriate based on agency experience or is required before taking adverse action based on information from a Federal computer matching program subject to the Computer Matching and Privacy Protection Act (45 CFR section 205.56).

Unemployment Compensation (UC) information should be obtained for all applicants at the first opportunity, and in each of the first 3 months in which the individual is receiving aid. This information should also be obtained in each of the first 3 months following any recipient-reported loss of employment. If an individual is found to be receiving UC, the information should be requested until benefits are exhausted.

***Cause:***

DHS did not obtain unemployment compensation for all applicants at time of filing and on a quarterly basis; it is not part of its process to obtain on a monthly basis.

***Effect:***

This could result in individuals receiving TANF benefits in error.

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend DHS consistently follow its policies and procedures in place to ensure applicants are eligible by verifying and maintaining documentation in CARES. We further recommend that DHS develop and maintain controls to ensure that a clear record of the activity on the account is documented within the CARES system and obtained on a monthly basis.

***Views of Responsible Officials:***

DHS concurs with this finding. DHS currently does not have a business process set up to ensure that a monthly systems check of Unemployment Compensation exists for each month during the first three months following the application. DHS will develop a business process moving forward to ensure that cases in both the CARES and the future Eligibility and Enrollment (E&E) system will maintain controls to document a clear record of the activity within the CARES and/or E&E system, on a monthly basis.

***Auditor's Conclusion:***

Finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-001**

**Maryland Governor's Office of Crime Control & Prevention**

**U.S. Department of Justice (DOJ)  
CFDA No. 16.575 Crime Victim Assistance**

**Compliance and Internal Control Deficiency over Reporting**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

The agency implemented monthly internal reports to streamline the reconciliation and reporting process. The agency also implemented an internal timeline for the indirect calculation submission to ensure a timely approved indirect agreement and compliance. Management will review and monitor the process.

***Contact Person:***

Linda M. Weaver, Chief Financial Officer

***Anticipated completion date:***

July 1, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-002**

**Maryland Governor's Office of Crime Control & Prevention**

**U.S. Department of Justice (DOJ)**

**CFDA No. 16.575 Crime Victim Assistance**

**Pass-through: Maryland Governor's Office of Crime Control & Prevention**

**Compliance and Material Weakness over Subrecipient Monitoring**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

The agency concurs with the recommendation. The subrecipient grant award checklist and grant agreement template in the agency's electronic Grants Management System (GMS) will include all required information per 2 CFR. The agency has adapted a risk assessment tool to assess and document the risk related to each subrecipient in accordance with Federal requirements. The agency is currently working on utilizing a vendor to enhance GMS database features and consistently determine designation of risk level, monitoring and technical assistance required for each subrecipient as a postaward requirement to ensure 2 CFR compliance.

***Contact Person:***

Mary Abraham, Deputy Director of Grants

***Anticipated completion date:***

June 30, 2021



**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-003**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services  
CFDA No. 93.917 HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)**

**Compliance and Internal Control Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principle (Payroll)**

**Repeat Finding:** No

***Auditee Corrective Action Plan:***

MDH will implement policies and procedures to track, calculate, and document adjustments from budget salary charges to actual salary expenditures that are charged to Federal award based on employee time distribution records. By June 1, 2020, the Infectious Disease Prevention and Health Services Bureau will develop standard operating procedures for time and effort reporting including supervision, internal control, and communications plans regarding the reporting process. Time and effort protocols will be based on the biweekly pay period utilized by the state of Maryland. All grant funded positions will be required to submit time and effort reporting distinct from payroll timesheet reporting. Responsibilities of personnel designated to supervise time and effort will include:

- Certifying that time and effort recorded is accurate, allowable, and submitted in a timely manner
- Confirming proper alignment with cost and appropriate balance for split-funded positions

Policies and procedures will include methodologies and tools for measuring, documenting, and reporting time and effort expended on all federal awards based on activity correlated to funding source. Each federally funded position will include designation of authorizing supervisor. All employees will participate in time and effort recording training and be provided with process flows and job aids to implement the system effectively. Time and effort reporting policies will include data visualization tools to communicate the resulting report effectively to staff, leadership, and auditors.

***Contact Person:***

Peter DeMartino  
Director, Infectious Disease Prevention and Health Services Bureau

***Completion Date:***

June 1, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-004**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services  
CFDA No. 93.917 HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)**

**Compliance and Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Auditee Corrective Action Plan:***

MDH will implement controls to ensure appropriate oversight and final review for all site visits performed for federally supported activity and that appropriate action is documented on identified findings. Since the period under review in this audit, the Infectious Disease Prevention and Health Services Bureau has engaged in significant evaluation of our subrecipient monitoring process including multidisciplinary engagement of fiscal, evaluation, quality management, and programmatic staff. Policies and procedures have been developed for enhancement of the subrecipient review process and integrated assessment tools have been developed. Staff are currently piloting new review processes and being trained on their implementation. Site visit evaluation has automated with the use of Smartsheets to allow for process data collection and evaluation. Supervisors of staff with monitoring responsibilities may now evaluate the site visit process on an on-going basis through the Smartsheet tool.

Assessment of prior site visit findings has been assigned to quality management staff. Standard operating procedures will be developed, and quality management staff will be trained on the collection and evaluation of subrecipient corrective action plans. Protocols will include site visit preparation to link prior year corrective action plans to current year site visit documentation. Current year site visit preparation documentation will be populated with prior year corrective action plans alerting site visit leads to the necessary oversight of progress on corrective actions.

***Contact Person:***

Peter DeMartino  
Director, Infectious Disease Prevention and Health Services Bureau

***Completion Date:***

June 1, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-005**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services  
CFDA No. 93.917 HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)**

**Compliance and Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Auditee Corrective Action Plan:***

MDH will implement controls to document the use of appropriate risk assessment tools prior to awarding funds and develop tools to more accurately document and communicate risk assessment results with staff, subrecipients, leadership, and auditors. Standard operating procedures will be developed to codify and enhance current practice to include:

- Review of potential subrecipient prior program experience including federal fund management, program utilization data, community need, and administrative capacity
- Explicit review process of intended subrecipient prior audits including identification of audit repository, audit review training for program management staff, and review protocols for fulfillment of corrective action plans associated with prior audit findings of Infectious Disease Prevention and Health Services prior year awards
- Review of potential subrecipient infrastructure in relation to staff changes or evolution of programmatic responses to include administration, implementation, or evaluation capacity
- Investigation of other federal monitoring of potential subrecipients including process for researching, identifying, and evaluating other federal awards made to the subrecipient.

***Contact Person:***

Peter DeMartino  
Director, Infectious Disease Prevention and Health Services Bureau

***Completion Date:***

May 1, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-006**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services  
CFDA No. 93.958 Community Mental Health Services Block Program**

**Compliance and Internal Control Deficiency over Earmarking**

**Repeat Finding: No**

***Auditee Corrective Action Plan:***

Internal controls were not in place to support meeting the requirement to expend 10% of the Federal funding on implementing programs showing strong evidence of effectiveness for individuals with a diagnosis of Early Serious Mental Illness or a first episode of psychosis.

As a corrective action MDH will clarify the earmarking process and retain supporting documentation. MDH will develop a written process for tracking the earmarking to meet the Federal requirements for identifying for programs effective for individuals with a diagnosis of Early Serious Mental Illness or a first episode of psychosis.

***Contact Person:***

Marion Katsereles  
Director, Finance & Fiscal Management

***Completion Date:***

The Corrective Action Plan will be implemented on or before June 30, 2020.

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-007**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.959 Block Grants for Prevention and Treatment of Substance Abuse**

**Compliance and Internal Control Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principle**

***Auditee Corrective Action Plan:***

MDH provided information from the Administrative Service Organization (ASO) that documented the Substance use disorder residential fee for service claims processed for the dates of service July 1, 2018 thru June 30, 2019. The claims are filed electronically by the providers of service to the ASO for payment. The ASO claims data is normally provided in summary format on reports, as the underlying data is patient sensitive. A portion of the claims were charged to the Federal SAPT Block Grant. MDH moved to a new ASO vendor on January 1, 2020 during the time period of this audit.

The FMIS system records expenditures as general, federal, special, and reimbursable funds and only allows charges for one federal grant in each PCA. The information contained in the journal entries did not have detailed information to directly support the allocation of specific levels of funding to directly charge costs to the various funding sources.

- 1.) As a corrective action, MDH will clarify identifying costs at the decision point that the JE is charged to the program. The FMIS system records expenditures as general, federal, special, and reimbursable funds and only allows charges for one federal grant in one PCA. This means that all of the federal charges in the FMIS system for that particular PCA are solely charged as block grant expenditures.
- 2.) As a corrective action MDH will retain supporting documentation identifying costs covered for the period, how much was charged to the various Federal/non-Federal portions and what portion was charged to the Federal program and that portion was not included in other Federal program charges.
- 3.) MDH will develop:
  - a. A written process to support and maintain documents.
  - b. Identify the individual responsible for maintaining and answering the questions for guidance.
  - c. Work with the new ASO vendor to develop more informative standard reports to capture data.

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-007 (continued)**

***Contact Person:***

Marion Katsereles  
Director, Finance & Fiscal Management

***Completion Date:***

The Corrective Action Plan will be implemented on or before June 30, 2020.

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-008**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services  
CFDA No. 93.959 Block Grants for Prevention and Treatment of Substance Abuse**

**Compliance and Internal Control Deficiency over Maintenance of Effort**

**Repeat Finding: No**

***Auditee Corrective Action Plan:***

MDH provided summary claims information from the Administrative Service Organization (ASO) data on expenditures of treatment services for pregnant women and women with dependent children. The claims are filed electronically by the providers of service to the ASO for payment. The ASO claims data is normally provided in summary format on reports, as the underlying data is patient sensitive. The information contained in the summary report did not have detailed information to directly support the actual MDH maintenance expenditures to compare to the provided calculated fiscal year 1994 base amount for Substance Abuse treatment services for pregnant women and women with dependent children. MDH moved to a new ASO vendor on January 1, 2020 during the time period of this audit.

- 1.) As a corrective action, MDH will clarify the earmarking process and retain the support for actual MDH maintenance expenditures to compare to the provided calculated fiscal year 1994 base amount for Substance Abuse treatment services for pregnant women and women with dependent children. The 1994 base calculation for Pregnant Women and Women with Dependent Children (PW/WDC) was established as \$5,032,564.
- 2.) Identify the individual responsible for maintaining and answering the questions for guidance.
- 3.) As a corrective action, MDH will work with the new ASO vendor to develop more informative standard reports.

***Contact Person:***

Marion Katsereles  
Director, Finance & Fiscal Management

***Completion Date:***

The Corrective Action Plan will be implemented on or before June 30, 2020.

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-009**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.959 Block Grants for Prevention and Treatment of Substance Abuse**

**Compliance and Internal Control Deficiency over Earmarking**

**Repeat Finding: No**

***Auditee Corrective Action Plan:***

Internal controls were not in place to support meeting the requirement to expend 20% of the Federal funding on primary prevention programs. Department records do not directly support documenting specific levels of funding.

1. As a corrective action, MDH will clarify the earmarking process and retain the support to demonstrate internal controls are in place to meet the requirement to expend 20% on primary prevention programs.
2. MDH will develop:
  - a. A written process to support and maintain documents.
  - b. Identify the individual responsible for maintaining and answering the questions for guidance.

***Contact Person:***

Marion Katsereles  
Director, Finance & Fiscal Management

***Completion Date:***

The Corrective Action Plan will be implemented on or before June 30, 2020.



**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-010**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services  
CFDA No. 93.994 Maternal and Child Health Services Block Program**

**Compliance and Internal Control Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principle (Payroll)**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

A form will be developed for employees and supervisors to annually certify amount of employees' time charged to the grant. The Title V Manager will also review and retain these records and verify that the amounts charged to the grant are per the employee's time distribution records. Written standard operating procedures will be developed to ensure sustainability.

***Contact Person:***

Courtney McFadden  
Acting Director, Maternal & Child Health Bureau

***Completion Date:***

June 1, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-011**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.994 Maternal and Child Health Services Block Program**

**Compliance and Material Weakness over Earmarking**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

- MDH will assess available fiscal records to document earmarking.
- The Title V Manager will maintain a spreadsheet and supporting materials to document earmarking requirements supported by fiscal records.

***Contact Person:***

Courtney McFadden  
Acting Director, Maternal & Child Health Bureau

***Completion Date:***

June 30, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-012**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.994 Maternal and Child Health Services Block Program**

**Compliance and Internal Control Deficiency over Reporting**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

- MDH will assess fiscal records available at the time of the SF-424A application submission.
- The Title V Manager will maintain a spreadsheet to document reporting requirements supported by fiscal records. The records will be retained by the Title V Manager. Written standard operating procedures will be developed to ensure sustainability.

***Contact Person:***

Courtney McFadden  
Acting Director, Maternal & Child Health Bureau

***Completion Date:***

June 30, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019 – 013**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**Medicaid Cluster**

**CFDA No. 93.775 State Medicaid Fraud Control Units**  
**CFDA No. 93.777 State Survey and Certification of Health Care Providers and  
Suppliers  
(Title XVIII) Medicare**  
**CFDA No. 93.778 Medical Assistance Program (Medicaid; Title XIX)**

**Compliance and Internal Control Deficiency over Allowable Costs – Escheated Warrants**

**Repeat Finding: No**

***Auditee Corrective Action Plan:***

The Medicaid Office of Finance will obtain a list of all escheated warrants from the General Accounting Office since the last date we have confirmed the funds were returned. We will also contact CMS to determine the method by which they would prefer the State return the backlog of funds and will follow CMS’s direction. Going forward, the Medicaid Office of Finance will include the amounts from the quarterly escheated warrants reports produced by the General Accounting Office on line 10B of the CMS-64 to return the funds promptly. The primary Accounting Manager will be responsible for this process and will take the necessary steps to maintain the supporting documentation for MDH.

***Contact Person:***

Angeline Huffman  
Deputy Director  
Budget/Accounting/Revenue  
Office of Finance, Medical Care Programs

***Completion Date:***

May 1, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-014**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**Medicaid Cluster**

**CFDA No. 93.775 State Medicaid Fraud Control Units**

**CFDA No. 93.777 State Survey and Certification of Health Care Providers and Suppliers  
(Title XVIII) Medicare**

**CFDA No. 93.778 Medical Assistance Program (Medicaid; Title XIX)**

**Compliance and Internal Control Deficiency over Special Tests – Inpatient Hospital and Long-Term Care Facility Audits**

**Repeat Finding: No**

***Auditee Corrective Action Plan:***

Since 2018 and going forward, we have a set procedure that is followed with the Cost Report submissions. Currently the process for delinquent Cost Reports is the following:

1. Providers submit their Cost Reports directly to our vendor (Myers & Stauffer); for Non-Nursing Homes submitted through mail or email from provider; for Nursing Homes submitted to a dedicated email address to our vendor.
2. The vendor notifies MDH – the Office of Finance, when they do not receive the reports in accordance to COMAR 10.09.95.11 (A-E, F) and COMAR 10.09.10.21(E-F)
3. The Office of Finance sends a letter to the provider alerting them of the penalty for not providing a timely cost report.
4. A request is made to LTSS or BHA to process a withholding.
5. The vendor will notify MDH- the Office of Finance once the cost reports are received.
6. Finance will notify LTSS or BHA to cease withholdings.
7. Exception – if a facility has appealed, finance will stop the process of accessing fees until the appeal is completed.

***Contact Person:***

Thelma McClellan  
Deputy Director

Raquel Robinson  
Division Chief

Jaslynn Hutley-Pierre  
Administrative Officer III

***Completion Date:***

December 30, 2019

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-015**

**University of Maryland Baltimore (UMB)  
U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program**

**CFDA No. 84.038 Federal Perkins Loan Program**

**CFDA No. 84.063 Federal Pell Grant Program**

**CFDA No. 84.268 Federal Direct Student Loans**

**CFDA No. 84.379 Teacher Education Assistance for College and Higher Education Grants  
(TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions –  
Disbursements to or on Behalf of Students**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

The University of Maryland Baltimore's Student Financial Assistance unit has implemented additional controls within the Banner system to prevent disbursements from occurring prior to what is listed in the federal regulations. It should be noted the current executive director student financial aid is a new hire to UMB so we believe this issue will not exist. To ensure this, the following steps will be implemented:

1. The executive director student financial aid will create the loan periods and disbursement dates and will test each period before any loan is originated
2. The AVP of Enrollment Administration will do a check of the data entered and will notify the executive director of any dates that must be changed before loans are originated.

***Contact Person:***

Patricia A. Scott, Assistant VP Enrollment Administration/University Registrar

***Completion Date:***

June 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-016**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program**

**CFDA No. 84.038 Federal Perkins Loan Program**

**CFDA No. 84.063 Federal Pell Grant Program**

**CFDA No. 84.268 Federal Direct Student Loans**

**CFDA No. 84.379 Teacher Education Assistance for College and Higher Education Grants  
(TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions – Student Enrollment Reporting.**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

The University of Maryland Baltimore's Registrar's Office has reviewed its current processes and will implement the following steps to ensure accurate enrollment, degree, and certificate program reporting by taking the corrective actions below:

1. The Registrar's office will begin the process of reviewing the Degree Transmission Details in addition to the School Transmission Detail report to identify students whose graduation status were not transmitted to the National Student Loan Data System (NSLDS) accurately.
2. If a student appears on either the Degree Transmission Details report and/or the Transmission Detail report without a status of G (Graduated), the Registrar's Office will manually update the record to ensure the change is captured in the NSLDS system within 60 days of the graduation status change in accordance with Federal Guidelines.
3. The Registrar's Office will monitor the final School Transmission Detail and Degree Transmission Detail reports after all changes are transmitted, and/or manually updated to ensure the NSLDS system reflects the accurate graduation status for all students.

***Contact Person:***

Patricia A. Scott, AVP Enrollment Administration/University Registrar

***Completion Date:***

June 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-017**

**University of Maryland, Baltimore (UMB)  
U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program**

**CFDA No. 84.038 Federal Perkins Loan Program**

**CFDA No. 84.063 Federal Pell Grant Program**

**CFDA No. 84.268 Federal Direct Student Loans**

**CFDA No. 84.379 Teacher Education Assistance for College and Higher Education Grants  
(TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions – Program  
Eligibility – Distance Education Program**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

The University of Maryland Baltimore's Registrar's Office has reviewed its current processes for our online programs that use the Blackboard platform which currently has the limitation of storing information for only 180 days. We are implementing procedures where this data is stored outside of Blackboard for review and access when requested. To ensure accurate attendance for online programs, the following corrective actions are implemented:

1. The Registrar's office will begin requesting from our online programs, proof of attendance monthly. We will add this information, by student and program to our portal for access.
2. Currently, the Carey School of Law has developed a method of capturing proof of attendance for their on line programs and we will develop best practices and share with all other on line programs.

***Contact Person:***

Patricia A. Scott, Assistant VP Enrollment Administration/University Registrar

***Completion Date:***

June 2020



**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-018**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Agriculture**

**Research and Development Cluster  
CFDA No. 10.310 Agriculture and Food Research Initiative (AFRI)**

**Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

Although we believe our current review process and applicable agreements prepared adequately demonstrates the risk conclusions made, we have adopted the risk evaluation process performed by the University of Maryland College Park (UMCP) to maintain consistency among joint UMB/UMCP research applications. This new evaluation process includes a Risk Assessment Questionnaire that outlines the assessment and conclusions made.

***Contact Person:***

Dennis Paffrath, Associate Vice President Sponsored Programs Administration

***Completion Date:***

June 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-019**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Defense**

**Research and Development Cluster  
CFDA No. 12.420 Military Medical Research and Development**

**Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

Although we believe our current review process and applicable agreements prepared adequately demonstrates the risk conclusions made, we have adopted the risk evaluation process performed by the University of Maryland College Park (UMCP) to maintain consistency among joint UMB/UMCP research applications. This new evaluation process includes a Risk Assessment Questionnaire that outlines the assessment and conclusions made.

***Contact Person:***

Dennis Paffrath, Associate Vice President Sponsored Programs Administration

***Completion Date:***

June 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-020**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Health and Human Services**

**Research and Development Cluster  
CFDA No. 93.067 Global Aids**

**Compliance and Internal Control Deficiency over Procurement**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

IHV began using the new contract template in May 2019 and will incorporate necessary provisions so that the template includes all required terms and clauses for international procurements processed through our university affiliate, Maryland Global Initiatives Corporation (MGIC). This corrective action was already in place 10 months prior to the auditor's review in March 2020.

***Contact Person:***

Stephen Mandes, Program Administrator for IHV

***Completion Date:***

May 2019

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-021**

**University of Maryland, Baltimore (UMB)**

**U.S. Department of Health and Human Services**

**Research and Development Cluster**

**CFDA No. 93.000 Vaccine and Treatment Evaluation Units (VTEU) Protocol  
Development and Implementation**

**CFDA No. 93.067 Global Aids**

**Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

Although we believe our current review process and applicable agreements prepared adequately demonstrates the risk conclusions made, we have adopted the risk evaluation process performed by the University of Maryland College Park (UMCP) to maintain consistency among joint UMB/UMCP research applications. This new evaluation process includes a Risk Assessment Questionnaire that outlines the assessment and conclusions made.

***Contact Person:***

Dennis Paffrath, Associate Vice President Sponsored Programs Administration

***Completion Date:***

June 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-022**

**University of Maryland Global Campus (UMGC)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program**

**CFDA No. 84.038 Federal Perkins Loan Program**

**CFDA No. 84.063 Federal Pell Grant Program**

**CFDA No. 84.268 Federal Direct Student Loans**

**CFDA No. 84.379 Teacher Education Assistance for College and Higher Education Grants  
(TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions – Student Enrollment Reporting**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

- 1) UMGC will review our calendar of submission dates and ensure that this schedule includes dates that are in line with our academic calendar, and to ensure we are maximizing the number of file submissions to catch students who may have a change in enrollment status. We will review our schedule to see if we need to report enrollments more than our current cadence of every 30 days.
- 2) The technical issues stemmed from the UMGC team working with our internal Information Technology office (IT) to reformat the file in order to produce less errors. Thorough testing was not conducted, and once this “fix” was moved to production, the automated process did not work and we had to manually enter the files for a period of time which led to late reporting. This has since been resolved, but for future technical work with our NSC file, we will ensure thorough testing is conducted, and quality measures are put in place to ensure that the file submission process is not interrupted.
- 3) Embed additional checks and balances to incorporate additional quality assurance measures are put in place. This will include having additional staff members trained and responsible for the NSC process, and to incorporate regular quality assurance practices that will include checks to make sure the files are submitted based on submission dates, ensure errors are corrected within the enrollment report submission window, and to ensure that any technical corrections or enhancements are managed accurately and within a timely manner.

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-022 (continued)**

***Contact Person:***

Insiya Bream, Assistant Vice President Data & Systems

***Completion Date:***

July 1, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-023**

**St. Mary's College**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions- Gramm  
Leach Bliley Act**

**Repeat Finding: No**

***Auditee Corrective Action Plan***

St. Mary's College of Maryland will document and implement an Information Security program by October 1, 2020 that will address the GBLA requirements. The Office of Information Technology has identified an individual within the Office of Information Technology as the Information Security Specialist for the campus. The Information Security Specialist will engage with other State of Maryland institutions Information Security Officers to assess their information security programs that are currently available on their respective campuses and replicate proven information security programs.

***Contact Person:***

Jenell Sargent, Assistant VP of Information Technology

Christopher True, AVP Finance

***Completion Date:***

October 1, 2020

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-024**

**Department of Human Services (DHS)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)**

**Compliance and Material Weakness over Income Eligibility and Verification System (IEVS)**

**Repeat Finding: Yes**

***Auditee's Corrective Action Plan:***

DHS will issue the annual Policy Alert reminder to the Local Department of Social Services (LDSSs), until the E&E system is statewide. The Policy Alert will provide a review of the State's requirement on verifying immigration status through the data exchange, SAVE, and a reminder that documentation must be stored properly.

DHS's new E&E system will store the request for systems clearances sent to the Federal Data Share Hub as well as the results received from the Federal Data Share Hub. The DHS E&E system is scheduled for a full system launch during Winter 2021.

In January 2020, DHS incorporated a SAVE verification review for applicable sample cases as part of the payment accuracy reviews to ensure compliance with the policy.

***Contact Person:***

Lauren Molineaux – Director, Office of Cash Programs

***Completion Date:***

The Policy Alert will be issued by July 1, 2020. The systems development will be completed during Winter 2021. The SAVE verification review was implemented in January 2020.



**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2019**

**Finding 2019-025**

**Department of Human Services (DHS)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)**

**Compliance and Material Weakness over Income Eligibility and Verification System (IEVS)**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

DHS will develop a business process to ensure that cases in both CARES and the future E&E system will maintain controls to document a clear record of the UC activity within the CARES and/or the E&E system, on a monthly basis. Until the E&E system is statewide, DHS will develop and issue a Policy & Training Alert to the Local Department of Social Services to ensure compliance with the UC policy.

***Contact Person:***

Lauren Molineaux – Director, Office of Cash Programs

***Completion Date:***

A Policy & Training Alert will be issued by July 1, 2020. The systems development will be completed during Winter 2021.

**SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

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**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-001**

**Department of Transportation (DOT) – Office of the Secretary**

**U.S. Department of Transportation**

**CFDA No. 20.505 Federal Transit Metropolitan Planning Grants**

**Compliance and Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition:***

During our audit, it was noted that the Department of Transportation (DOT – TSO) did not evaluate each subrecipient’s risk of noncompliance for the Federal Transit Metropolitan Planning Grants program based on the criteria set forth under Federal guidelines. The Department was unable to provide documentation relating to the monitoring of the 7 subrecipients. It was also noted that the DOT-TSO’s subrecipient award document did not include the information requirements based on the criteria set forth under the Federal guidelines.

***Auditee’s Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by MDOT.

The Office of Planning started the process of assessing the risk associated with each Metropolitan Planning Organization (MPO) subrecipient award. This risk assessment process was added to the Regional Planning Standard Operating Procedures. The risk assessment at a minimum includes how long they have been a designated MPO, any previous audit findings, new staff at the MPO and if there have been any adverse findings with the MPO’s dealing with other federal funds. The Grant Agreements and grant award document template was updated to include all required information per the Federal guidelines.

***Auditor’s 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-002**

**Department of Transportation (DOT) – Office of the Secretary**

**U.S. Department of Transportation**

**CFDA No. 20.505 Federal Transit Metropolitan Planning Grants**

**Compliance and Internal Control Deficiency over Suspension and Debarment**

**Repeat Finding: No**

***Condition:***

During our audit, we noted the Department of Transportation (DOT – TSO) did not document whether they verified the possible suspension, debarment, or other exclusions of the 7 subrecipients to the program based on the criteria set forth under Federal guidelines. Also, DOT-TSO did not include such certifications in the subaward document.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by DOT.

The Office of Planning started checking the Federal and State Suspension and Debarment lists before any grant agreement is developed annually in April. The practice of checking these lists was added to the Regional Planning Standard Operating Procedures. The grant award document template was updated to include an additional assurance signed by the Metropolitan Planning Organization (MPO). DOT checks for any suspension, debarment, or other exclusions before entering into any agreement or contract with entities doing work funded by the federal MPO grant.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, we observed the procedures were updated as noted in the corrective action plan. However, there were no new subrecipient awards in FY2019, thus, no further testing could be performed.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-003**

**Department of Housing and Community Development (DHCD)**

**U.S. Department of Housing and Urban Development**

**CFDA No. 14.228 Community Development Block Grants/State's Program (CDBG)**

**Compliance and Internal Control Deficiency over Activities Allowed and Allowable Costs**

**Repeat Finding: No**

***Condition:***

During our testing of payroll transactions for the CDBG program, we noted payroll was charged to the program based on budget or estimates of an employee's salary per pay period that should be charged to the CDBG program. We were unable to determine whether the salaries that were charged to the CDBG program accurately reflect the actual effort on the program per the time distribution records of the program. Therefore, we are unable to determine whether salaries and wages were an allowable expense in accordance with Federal regulations.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by DHCD.

As of August 2018, The Department implemented policies and procedures to improve the timeliness, consistency, and accuracy of the Federal program payroll allocation process. Specifically, the allocation process is now performed each payroll cycle using an automated application. The application automatically allocates the payroll expenses to be charged to specific Federal programs using actual employee timesheet information submitted electronically each pay period, eliminating the need for adjusting journal entries. Also, a sample testing of the payroll allocation data to timesheet information submitted is performed both prior to and after posting to the State's Financial Management Information System (FMIS) to ensure accuracy.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-004**

**Department of Human Services (DHS)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.568 Low-Income Home Energy Assistance (LIHEAP)**

**Compliance and Internal Control Deficiency over Activities Allowed**

**Repeat Finding: No**

***Condition:***

During our testing of the LIHEAP program, we noted the database that supports LIHEAP, Office of Home Energy Program (OHEP) had systemic function concerns. The OHEP system database generates the transmittals used to record the LIHEAP expenditures in the general ledger system. We noted there were 8 out of 48 benefit payments made in OHEP that were duplicate payments. These were listed as denied in the OHEP system, but were actual payments that were made twice. There were 22 out of 48 transactions that were crisis payments made and later denied. The payments are in process of being recovered. We could not determine whether the duplicate payments were recorded in the general ledger as non-allowable costs. We also could not determine how the recovered payments were being recorded in the general ledger nor how the payments were followed up on as they are manually tracked outside of the OHEP system.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is partially corrected.

System upgrades to maintain the certification status on applications that receive subsequent activity were completed in April 2019 and scheduled to be deployed in production July 1, 2019. During user acceptance testing of the new benefit refund process in May and June, several functional and process deficiencies were discovered. The primary issues were related to the functionality of the automated upload of benefit refund files from utilities and the accuracy of the returned benefit summary screen and reports. A system modification request to address these issues was submitted through the Office of Technology for Human Services in July 2019. The modifications are currently in development and the upgrades are expected to be deployed in January 2020.

As noted in the Corrective Action Plan, all deposits related to payments and refunds continue to be recorded in the General Ledger to ensure a clear audit trail for all transactions.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-005**

**Department of Human Services (DHS)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)**

**Compliance and Internal Control Deficiency over Income Eligibility and Verification System (IEVS)**

**Repeat Finding: No**

***Condition:***

During our testing of special tests, we selected a sample of 60 benefit cases to test whether all appropriate data exchange systems are being utilized to determine eligibility for the TANF program beneficiaries. For 4 cases, we did not see evidence in the Client Automated Resources Eligibility System (CARES) that the data exchange verification to determine applicant's immigration status was completed and confirmed.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is partially corrected.

A Policy & Training Alert (Action Transmittal 19-20) was issued July 1, 2019, which reviewed the immigration policy, documentation, use of Systematic Alien Verification for Entitlements (SAVE), and the uploading of verification documents to the Electronic Content Management System (ECMS). The DHS Eligibility and Enrollment systems development will be completed during the Fall of 2020.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding remains as stated. See Finding 2019 - 024.



**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-006**

**Department of Human Services (DHS)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.558   Temporarily Assistance Nutrition Program (TANF)**

**Compliance and Internal Control Deficiency over Procurement and Suspension and Debarment**

**Repeat Finding:     No**

***Condition:***

During our testing of procurement, we noted 4 out of 4 vendor contracts did not go through the procurement process as it was a political subdivision of the State. However, one of the 4 vendors was a non-profit organization, not a political subdivision. We were not provided evidence of the procurement method or process followed for this vendor. We also noted DHS did not document for the 4 vendors whether they verified the possible suspension, debarment, or other exclusions of the vendors to the program based on the criteria set forth under Federal guidelines

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by DHS.

The Procurement Division continues to process intergovernmental/interagency agreements in accordance with COMAR. The procurement checklist was updated requiring that all federally funded agreements include documentation from the appropriate Federal website that the entity is not debarred, suspended, and/or does not have compliance issues.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-007**

**University of Maryland, Baltimore County (UMBC)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students who had changes in enrollment status. We noted that for 3 out of the 40 students selected, students' statuses were not updated accurately to the National Student Loan Data System (NSLDS). The students were reported as withdrawn and should have been reported as graduated. Once the error was discovered through the audit process, it was updated in NSLDS, which exceeded the 60 day reporting timeframe.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by UMBC.

- The Registrar's office began the process of reviewing the Degree Transmission Details in addition to the School Transmission Detail report to identify students whose graduation status were not transmitted to the National Student Loan Data System (NSLDS) accurately.
- If a student appeared on either the Degree Transmission Details report and/or the Transmission Detail report without a status of G (Graduated), the Registrar's Office manually updated the record to ensure the change was captured in the NSLDS system within 60 days of the graduation status change in accordance with Federal Guidelines.
- The Registrar's Office began monitoring the final School Transmission Detail and Degree Transmission Detail reports after all changes were transmitted, and/or manually updated to ensure the NSLDS system reflected the accurate graduation status for all students.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-008**

**University of Baltimore (UB)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 7 out of the 40 students selected, students' enrollment statuses were not updated timely to the National Student Loan Data System (NSLDS). Six student's status was reported after 60 days and one student that withdrew was not reported to NSLDS.

***Auditee's Update and Corrective Action Plan – February 2020:***

The University of Baltimore successfully implemented the planned correction action plan by April 1, 2019. However, in the Fall of 2019, we determined that the implemented controls did not address the audit risks. The institution has developed an enhanced action corrective plan that will fully address the risk by March 15, 2020.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-009**

**Frostburg State University (FSU)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)**

**Repeat Finding: No**

***Condition:***

During our testing of the borrower data transmission and reconciliations for fiscal year 2018, FSU was unable to provide one out of 3 of the required monthly borrower reconciliations for fiscal year 2018, and therefore we are unable to determine if the monthly reconciliation had been performed.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is corrected, corrective action was taken by FSU.

The Financial Aid Office has implemented the utilization of access queries to assist with reconciliation. With access reconciliation, the Financial Aid Office retrieves a file from Common Origination and Disbursement (COD) and compares the information to data grabbed from the Oracle system. The access program compares the two files to show any discrepancies. The discrepancies are then reviewed and fixed to ensure reconciliation. This process is done on a monthly basis.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-010**

**Frostburg State University (FSU)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 7 out of the 40 students selected, students' enrollment statuses were not updated accurately and timely to the National Student Loan Data System (NSLDS). Five students' statuses were reported after 60 days, and 2 student's statuses were not reported timely. One graduated student was reported as withdrawn, but subsequently updated as graduated once error was discovered through audit which exceeded 60 days reporting frame, and one student's enrollment attendance level change was not reported.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by FSU.

Beginning in the Fall of 2018, the Registrar's Office updated its reporting process to exclude the credits of students when they dropped a class with a "W" grade. The Registrar's Office reports to the Clearinghouse each month of the fall and spring semester in order to pick up the status changes in a timely manner. The Clearinghouse has updated their site to make FSU aware of any students who were reported as graduated, but their status does not get updated to "G". Every month, FSU sends a degree file, verifies it, and makes corrections to any students who were not updated correctly.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018-011**

**Morgan State University (MSU)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)**

**Repeat Finding: No**

***Condition:***

During our testing of the borrower data transmission and reconciliations, we selected 3 months of required monthly borrower reconciliations for fiscal year 2018. We were able to obtain one month out of the 3. Reconciliations had not been prepared for the other months selected, thus, the discrepancies between the direct loan funds received and disbursed per the Common Origination and Disbursement (COD) records and the schools records were not properly identified and resolved.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by MSU.

Morgan State University (MSU) has performed continual monthly reconciliations from May 2018 going forward.

- MSU follows procedures for the monthly reconciliation as required by Uniform Guidance.
- The university implemented an additional review process to ensure adherence to the monthly deadlines and monitor the process, to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018–012**

**University of Maryland College Park (UMCP)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions –Return of Title IV Funds**

**Repeat Finding: No**

***Condition:***

During our testing of the return of Title IV funds, we reviewed the return of Title IV funds (R2T4) calculation for 40 students. We noted 20 students marked as leave of absence (LOA), thus no R2T4 required. We received the LOA approval forms for the 20 students, but 4 of the forms did not have the institutions approval on the form and 8 of the forms did not have a reason stated for the student’s LOA as required by the regulations. Without approval, the students would be marked as total withdrawals from the institution, and the completion of a R2T4 form would be required. Of the other 20 students tested for R2T4, \$776 more for one post-withdrawal aid disbursement should have been returned, and for two students, the incorrect term date in the R2T4 calculation was used. As a result, the institution returned \$3,015 for the two students, but should have only returned \$2,382.

***Auditee’s Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by UMCP.

- The Assistant Director of Financial Aid reviews on weekly basis information on the Withdrawal list.
- Quality Assurance tracking worksheet was developed to ensure all required fields are accurate. A financial aid counselor reviews the Return calculation and confirms all the required fields are recorded accurately and indicates on the tracking worksheet all the values and fields are updated accurately.
- The Assistant Director adjusts within ProSAM (financial aid processing program) to the appropriate Title IV program(s).

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018–012** (continued)

- Direct Loan and/or Pell Grant adjustments are reported to Common Origination and Disbursement (COD).
- Based on the reported adjustment and return of funds, the Comptroller’s office returns any unearned funds back to the U.S Department of Education.
- The Assistant Director notifies students of their return of Title IV funds calculation outcome.

***Auditor’s 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.



**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2018–013**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.069 – Public Health Emergency Preparedness**

**Compliance and Internal Control Deficiency over Suspension and Debarment and Subrecipient Monitoring**

**Repeat Finding:** No

***Condition:***

During our testing, we noted that Maryland Department of Health (MDH) did not have documentation of obtaining and reviewing subrecipients' single audit reports. For 2 of 6 selected subrecipients of the Public Health Emergency Preparedness, the single audit reports were not obtained or reviewed on a timely basis. We also did not obtain the sub-award documents to make sure the proper information related to the grant was included in accordance with the regulations. Also, MDH did not document whether they verified the possible suspension, debarment, or other exclusions of the subrecipients to the program based on the criteria set forth under Federal guidelines.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by MDH.

- MDH has reached out to the Office of the Inspector General (OIG) to request the most recent in-state audits that have been completed on sub-recipients receiving federal funds through the MDH Office of Preparedness and Response (OP&R). OPR has sent notification during site visits for sub-recipients to provide OPR with the most recent copy of their single audit. If a sub-recipient has an audit finding, OP&R has issued a management decision to the sub-recipient within six months after receipt of the audit report and will continue to perform ongoing monitoring. OPR has maintained a log to document receipt of the audit, year of the audit, date reviewed, and monitoring status of identified deficiencies. MDH has since corrected this deficiency and is now complete.
- MDH has created a grant award document template to include all required information per the Federal guidelines. The procedures and template, along with the risk assessment tools, has been issued to all MDH Administration as best practice guidelines. MDH has since corrected this deficiency and is now complete.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2019

#### Finding 2018–013 (continued)

- MDH has reviewed the sams.gov website and Maryland.gov website to check entities receiving sub-awards or contracts to determine if they are suspended, debarred or otherwise excluded. A screenshot with a date and time stamp prior to approval has been printed for the record. The corrective action plan now includes documenting the verification of possible suspension, debarment, or other exclusions of the sub- recipients to the program based on the criteria set forth under Federal guidelines. MDH has since corrected this deficiency and is now complete.
- MDH has established internal controls to ensure that all sub-recipients are audited and ensure that proper procedures are in place to timely obtain and document the review of sub-recipient audit reports. MDH has since corrected this deficiency and is now complete.

#### *Auditor's 2019 Status:*

Based on follow-up testing performed for fiscal year 2019, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2017–003**

**Department of Housing and Community Development (DHCD)**

**CFDA No. 14.195 Section 8 Housing Assistance Payments Program  
CFDA N0. 14.856 Lower Income Housing Assistance Program – Section 8 Moderate  
Rehabilitation**

**U.S. Department of Housing and Urban Development**

**Compliance and Internal Control Deficiency over Reporting**

**Repeat Finding: No**

***Condition:***

The Department of Housing and Community Development did not report the proper expenditure amount in its annual HUD-52681 Voucher for Payment of Annual Contributions and Operating Statement (OMB No. 2577-0169) submitted for fiscal year 2017. The total budget amount of \$406,961 was reported instead of the expenditure amount of \$294,508. Once the auditor brought this to DHCD’s attention, a correction report was submitted in 2018.

***Auditee’s Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by DHCD.

The Department has updated its procedures to ensure the required reports are prepared properly and adequate review takes place, as recommended and planned. The fiscal year 2019 HUD-52681 voucher statement, which reflects the correction to the expenditure amount reported for fiscal year 2017 was submitted and subsequently approved by HUD on September 6, 2019.

***Auditor’s 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2017–007**

**Department of Human Services (DHS)**

**U.S. Department of Health and Human Services (HHS)**

**CFDA No. 93.566    Refugee and Entrant Assistance- State-Administered Program**

**Compliance and Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding:    No**

***Condition:***

During our audit, it was noted that the Department of Human Services did not evaluate each subrecipient’s risk of noncompliance for the Refugee and Entrant Assistance program based on the criteria set forth under Federal guidelines.

During our audit, it was noted that the Department of Human Services’ subrecipient award document did not include the information requirements based on the criteria set forth under the Federal guidelines.

***Auditee’s Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by DHS.

The Family Investment Administration (FIA) requires vendors to submit documents used to access the risk related to each recipient. The documents include vendors' own single audit reports, a listing of existing state, federal, or local government funding sources, and resumes or biographies for staff projected to work on FIA-funded projects. Information contained in these documents is used to determine whether a vendor receives FIA funds. The Maryland Office for Refugees and Asylees (MORA) implemented a change in procedure to ensure the appropriate evaluation of the subrecipient’s risk of noncompliance for the Refugee and Entrant Assistance program funded by FIA. This change was implemented for all contracts effective on or after October 1, 2017.

Additionally, FIA conducted contract compliance training in March 2018, which was facilitated by the Maryland Department of Budget (DBM) and FIA's Management.

Furthermore, MORA re-instituted on-site monitoring of programs. The monitoring processes includes compliance with programmatic management, service delivery, and documentation.

The on-site monitoring is followed by a report that includes recommendations and corrective action plans to address recommendations. MORA ensures all recommendations are addressed appropriately by service providers within three months from the date of monitoring.

***Auditor’s 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding remains as stated and is a repeat finding as the department did not perform a risk assessment.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2017–008**

**Bowie State University (BSU)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**CFDA No. 84.379 Teacher Education Grants (TEACH Grants)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 22 out of the 40 students selected, students' enrollment statuses were not updated timely to the National Student Loan Data System (NSLDS). 21 students' statuses were reported after 60 days, and one student's status was not reported. Additionally, 16 out of 40 students had incorrect enrollment status reported to NSLDS. 11 graduated students were reported as withdrawn, one graduate student's graduation status was not reported, and enrollment statuses for four students who had a change in attendance level mid-semester were not reported.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by Bowie State University.

Procedures were implemented to ensure that currently enrolled students are reported to the National Student Clearinghouse (NSC) and the NSLDS in a timely manner and with the correct enrollment status. Enrollment report files are sent to NSC on a bi-weekly basis to ensure accurate reporting as students make changes to their enrollment. The University worked closely with NSC to ensure that it sends the enrollment information reported to the NSLDS monthly.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2017–012**

**Coppin State University (CSU)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions -  
Verification**

**Repeat Finding: No**

***Condition:***

During our testing of student enrollment reporting, we reviewed the verification support of 40 students who were selected by Department of Education to be verified by CSU. We noted that for three of the students selected for verification, CSU failed to update and submit the changes to the Institutional Student Information Record (ISIR) through the Central Processing System (CPS).

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by Coppin State University.

Kentucky Higher Education Assistance Authority (KHEAA) is being used to complete verifications for the 2018/19 school year. KHEAA completes verifications of students selected by the Department of Education. KHEAA, a third-party vendor that specializes in completing verifications, began processing in March 2018 and includes a three-tiered quality control process. Documents are imaged by KHEAA, verified and all corrections are made directly in the Common Origination and Disbursement (COD) and accessible to the school through an online portal. The school verifies the completion of the verifications and updates PeopleSoft before awarding.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding is resolved.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2017–013**

**Coppin State University (CSU)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower  
Data Transmission and Reconciliation (Direct Loan)**

**Repeat Finding: No**

***Condition:***

During our testing of the borrower data transmission and reconciliations, CSU was unable to provide required monthly borrower reconciliations for the 12 months during fiscal year 2017, and therefore we were unable to determine if monthly reconciliations between the Direct Loan Servicing System and the institution’s record had been performed accurately for fiscal year 2017.

***Auditee’s Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by Coppin State University.

Beginning February 1, 2019, Direct Loan reconciliation occurs every month. New policy and procedures have been implemented which include step by step instructions of the entire Direct Loan reconciliation process. Meetings with the Office of Financial Aid and the Controller are ongoing to address any issues, and collaborative efforts are made to solve those issues.

***Auditor’s 2019 Status:***

As the reconciliations process did not start until fiscal year 2019 and the reconciliations were incomplete, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2017–014**

**University of Maryland, Eastern Shore (UMES)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

**Repeat Finding: Yes – 2015 - 006**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of 32 students. We noted that for one of the students selected, UMES did not submit the student’s updated status to the National Student Loan Data System (NSLDS) within 60 days. Additionally, UMES was unable to provide a population of students who receive financial aid that had a change in attendance level during the school year. Thus, we were not able to test whether students with changes in attendance level, for example from full time to part time, were adequately reported in the NSLDS.

***Auditee’s Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by UMES.

The academic load was added to the Total Enrollment Report to create the Enrollment Confirmation Report which is currently in use by the Registrar’s Office for reporting to NSDLS. In addition, trigger notifications have been developed to alert both the Registrar and Financial Offices of changes in student enrollment status. Trigger notifications are received as the change occurs and Enrollment Change Status reports can be generated summarizing the trigger notifications as needed and are reviewed prior to the monthly enrollment submission to National Student Clearinghouse (NSC)/NSDLS. Standard operating procedures have been implemented in both offices to utilize the reports in their current operations.

***Auditor’s 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding has been resolved.



**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2017–015**

**Maryland Department of Health (MDH)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.243 Substance Abuse and Mental Health Service – Projects of Regional and National Significance**

**Compliance and Internal Control Deficiency over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition:***

During our audit, it was noted the Maryland Department of Health did not evaluate each subrecipient’s risk of noncompliance for the Substance Abuse and Mental Health Service – Projects of Regional and National Significance program based on the new criteria set forth under Federal guidelines. Thus, the risk assessment was not used to determine the appropriate subrecipient monitoring that is required. We also noted for one out of five subrecipients we tested, one had audit findings that required follow up. The department did follow up on the audit finding and issue a management decision, but it was not within the six months of the audit report being submitted to the Federal Audit Clearinghouse (FAC) as required under Federal guidelines.

***Auditee’s Update and Corrective Action Plan – February 2020:***

The status of the audit finding is that it is fully corrected, and the corrective action taken by MDH was as follows:

1. The Office of Inspector General (OIG) issued risk assessment guidance and templates on October 10, 2018 based on the new criteria set forth under the Federal guidelines to evaluate each subrecipients risk. This risk assessment guidance will be used to determine the frequency of monitoring.
2. The Audit Division had procedures in place since 2002 concerning obtaining subrecipient audit reports, and if a management decision is required, ensuring the management response is issued timely in accordance with the Uniform Guidance. However, the Audit Division had not been following the procedures as it relates to the timely review of all single audit reports. The Audit Division has since corrected this deficiency and is now current.

***Auditor’s 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2019**

**Finding 2015-006**

**University System of Maryland – University of Maryland Eastern Shore (UMES)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**  
**CFDA No. 84.033 Federal Work- Study Program (FWS)**  
**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**  
**CFDA No. 84.063 Federal Pell Grant Program (Pell)**  
**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**  
**CFDA No. 84.379 Teacher Education Assistance for College and Higher  
Education Grants**  
**CFDA No. 93.264 Nurse Facility Loan Program**  
**CFDA No. 93.342 Health Professional Student Loans (HPSL/PCL/LDS)**  
**CFDA No. 93.364 Nursing Student Loans**

**U.S Department of Education (ED)**

**Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of twenty students. We noted that for two of the students selected, UMES did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

***Auditee's Update and Corrective Action Plan – February 2020:***

The audit finding status is fully corrected, corrective action was taken by UMES.

The academic load was added to the Total Enrollment Report to create the Enrollment Confirmation Report which is currently in use by the Registrar's Office for reporting to NSDLS. In addition, trigger notifications have been developed to alert both the Registrar and Financial Offices of changes in student enrollment status. Trigger notifications are received as the change occurs and Enrollment Change Status reports can be generated summarizing the trigger notifications as needed and are reviewed prior to the monthly enrollment submission to National Student Clearinghouse (NSC)/NSDLS. Standard operating procedures have been implemented in both offices to utilize the reports in their current operations.

***Auditor's 2019 Status:***

Based on follow-up testing performed for fiscal year 2019, the finding has been resolved.

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