

# Single Audit Report

*For the Year Ended June 30, 2007*



Office of the State Auditor  
*Leslie W. Merritt, Jr., CPA, CFP*  
*State Auditor*

## State of North Carolina

# STATE OF NORTH CAROLINA

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## SINGLE AUDIT REPORT

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**OFFICE OF THE STATE AUDITOR**  
***LESLIE W. MERRITT, JR., CPA, CFP***  
***STATE AUDITOR***



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# ***NORTH CAROLINA OFFICE OF THE STATE AUDITOR***

## **Our Vision for the Future**

Our audits furnish the General Assembly, the Governor, other government entities, as well as the public, with professional, independent examinations of the financial records and thorough examinations of public program performance. Also, the State Auditor assesses the security of the State's information technology systems.

The Office of the State Auditor is uniquely empowered to guide and assist with the introduction of sound business principles and commonly accepted practices into North Carolina's state government. We will accomplish this in a proactive, non-partisan process.

The Office is committed to "Honesty – Integrity – Professionalism" in all that we do.

A handwritten signature in black ink that reads "Leslie W. Merritt, Jr." in a cursive script.

Leslie W. Merritt, Jr., CPA, CFP  
State Auditor





STATE OF NORTH CAROLINA  
Office of the State Auditor

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March 25, 2008

The Honorable Michael F. Easley, Governor  
The General Assembly of North Carolina

We are pleased to submit the *Single Audit Report* for the State of North Carolina for the fiscal year ended June 30, 2007. The audit was conducted in accordance with standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the requirements of the Single Audit Act Amendments of 1996, and the provisions of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

This *Single Audit Report* reflects federal awards of \$14.3 billion. This report includes significant deficiencies and material weaknesses in internal control relating to major federal programs and instances of noncompliance, including several that we believe constitute material noncompliance, that meet the criteria of OMB Circular A-133.

The North Carolina *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2007 has been issued in a separate report by the Office of the State Controller. In accordance with *Government Auditing Standards*, we are issuing our report on our consideration of the State of North Carolina's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements that have an effect on the financial statements.

The significant deficiencies in internal control and instances of noncompliance arising from our audit are described in the Schedule of Findings and Questioned Costs.

We wish to acknowledge the assistance of the North Carolina Office of the State Controller and the cooperation of other state agencies, community colleges, and universities in the preparation of this report.

Respectfully submitted,

A handwritten signature in cursive script that reads "Leslie W. Merritt, Jr.".

Leslie W. Merritt, Jr., CPA, CFP  
State Auditor

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## **AUDITOR'S SECTION**

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Michael F. Easley, Governor  
The General Assembly of North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of North Carolina as of and for the year ended June 30, 2007 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 7, 2007. Our report was modified to include a reference to other auditors.

As discussed in Note 21 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, during the year ended June 30, 2007.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the North Carolina State Lottery Fund, the North Carolina Housing Finance Agency, the State Education Assistance Authority, and the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, as described in our report on the State of North Carolina's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare were not audited in accordance with *Government Auditing Standards*. As of the date of our report on the financial statements of the State of North Carolina, the financial statements of the State Education Assistance Authority were not audited in accordance with *Government Auditing Standards*; however, subsequent to that date, an audit in accordance with *Government Auditing Standards* was completed.

### Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial

reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the State's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the State's financial statements that is more than inconsequential will not be prevented or detected by the State's internal control. Significant deficiencies are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the State's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider certain findings, identified in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs, to be material weaknesses.

#### Compliance and Other Matters

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

We noted certain matters that we reported to management of organizations within the State of North Carolina in separate letters.

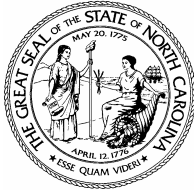
The State of North Carolina's responses to the findings identified in our audit are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs. We did not audit the State's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations within the State of North Carolina reporting entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Leslie W. Merritt, Jr., CPA, CFP  
State Auditor

December 7, 2007



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Office of the State Auditor

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**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Michael F. Easley, Governor  
The General Assembly of North Carolina

Compliance

We have audited the compliance of the State of North Carolina with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The State of North Carolina's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of North Carolina's management. Our responsibility is to express an opinion on the State of North Carolina's compliance based on our audit.

The State of North Carolina arranges with local government social services agencies to perform the "intake function" to determine eligibility for the following major programs: Medicaid Cluster, Temporary Assistance for Needy Families, Foster Care-Title IV-E, Special Supplemental Nutrition Program for Women, Infants and Children and the State's Children's Insurance Program. We designated these programs to be audited as major programs at certain local governments by their local government auditors. The results of these audits were furnished to us, and our opinion, insofar as it relates to the intake function for these programs, is based on the other auditors' results.

The State of North Carolina's financial reporting entity includes the operations of the State Education Assistance Authority and the North Carolina Housing Finance Agency. These agencies reported \$2.75 billion and \$159 million, respectively, in federal awards that are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2007. Our audit, described below, did not include the operations of the State Education Assistance Authority and the North Carolina Housing Finance Agency because these agencies engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of North Carolina's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit and the reports of the other auditors

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

As described in the accompanying schedule of findings and questioned costs, the State of North Carolina did not comply with several compliance requirements that are applicable to several of its major federal programs, as follows:

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
07-SA-3	Special Tests and Provisions	10.551	Food Stamps
07-SA-9	Cash Management	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
07-SA-10	Subrecipient Monitoring	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
07-SA-11	Cash Management	10.558	Child and Adult Care Food Program
07-SA-16	Allowable Costs/Cost Principles	12.401	National Guard Military Operations and Maintenance (O&M) Projects
07-SA-93	Subrecipient Monitoring	93.268	Immunization Grants
07-SA-95	Eligibility	93.558	Temporary Assistance for Needy Families
07-SA-100	Special Tests and Provisions	93.563	Child Support Enforcement
07-SA-105	Subrecipient Monitoring	93.659	Adoption Assistance
07-SA-107	Eligibility	93.767	State Children's Insurance Program
07-SA-108	Eligibility	93.767	State Children's Insurance Program
07-SA-115	Eligibility	93.778	Medical Assistance Program
07-SA-116	Eligibility	93.778	Medical Assistance Program
07-SA-120	Special Tests and Provisions	93.778	Medical Assistance Program
07-SA-121	Allowable Costs/Cost Principles	93.958	Block Grants for Community Mental Health Services
07-SA-123	Subrecipient Monitoring	93.958	Block Grants for Community Mental Health Services
07-SA-124	Special Tests and Provisions	93.958	Block Grants for Community Mental Health Services
07-SA-128	Special Tests and Provisions	97.067	Homeland Security Grant Program

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

In our opinion, based on our audit and the work of other auditors described above, except for the noncompliance described in the preceding paragraphs, the State of North Carolina complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs in audit findings 07-SA-6, 07-SA-21, 07-SA-22, 07-SA-35, 07-SA-43, 07-SA-45, 07-SA-46,

07-SA-47, 07-SA-56, 07-SA-58, 07-SA-59, 07-SA-60, 07-SA-66, 07-SA-70, 07-SA-72, 07-SA-74, 07-SA-75, 07-SA-76, 07-SA-77, 07-SA-78, 07-SA-79, 07-SA-89, 07-SA-96, 07-SA-99, 07-SA-102, 07-SA-103, 07-SA-104, 07-SA-109, 07-SA-110, 07-SA-111, 07-SA-113, 07-SA-114, 07-SA-117, 07-SA-118, and 07-SA-127.

### Internal Control Over Compliance

The management of the State of North Carolina is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of North Carolina's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of North Carolina's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 07-SA-1, 07-SA-2, 07-SA-4, 07-SA-5, 07-SA-6, 07-SA-7, 07-SA-8, 07-SA-12, 07-SA-13, 07-SA-14, 07-SA-15, 07-SA-17, 07-SA-18, 07-SA-19, 07-SA-20, 07-SA-22, 07-SA-23, 07-SA-24, 07-SA-25, 07-SA-26, 07-SA-27, 07-SA-28, 07-SA-29, 07-SA-30, 07-SA-31, 07-SA-32, 07-SA-33, 07-SA-34, 07-SA-35, 07-SA-36, 07-SA-37, 07-SA-38, 07-SA-39, 07-SA-40, 07-SA-41, 07-SA-42, 07-SA-43, 07-SA-44, 07-SA-45, 07-SA-46, 07-SA-47, 07-SA-48, 07-SA-49, 07-SA-50, 07-SA-51, 07-SA-52, 07-SA-53, 07-SA-54, 07-SA-55, 07-SA-56, 07-SA-57, 07-SA-58, 07-SA-59, 07-SA-60, 07-SA-61, 07-SA-62, 07-SA-63, 07-SA-64, 07-SA-65, 07-SA-66, 07-SA-67, 07-SA-68, 07-SA-69, 07-SA-70, 07-SA-71, 07-SA-72, 07-SA-73, 07-SA-74, 07-SA-75, 07-SA-76, 07-SA-77, 07-SA-78, 07-SA-79, 07-SA-80, 07-SA-81, 07-SA-82, 07-SA-83, 07-SA-84, 07-SA-85, 07-SA-86, 07-SA-87, 07-SA-88, 07-SA-89, 07-SA-90, 07-SA-91, 07-SA-92, 07-SA-94, 07-SA-96, 07-SA-97, 07-SA-98, 07-SA-99, 07-SA-101, 07-SA-102, 07-SA-103, 07-SA-104, 07-SA-106, 07-SA-109, 07-SA-110, 07-SA-111, 07-SA-112, 07-SA-113, 07-SA-114, 07-SA-117, 07-SA-118, 07-SA-119, 07-SA-122, 07-SA-125, 07-SA-126, 07-SA-127, and 07-SA-129 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 07-SA-3, 07-SA-9, 07-SA-10, 07-SA-11, 07-SA-16, 07-SA-93, 07-SA-95, 07-SA-100, 07-SA-105, 07-SA-107, 07-SA-108, 07-SA-115, 07-SA-116, 07-SA-120, 07-SA-121, 07-SA-123, 07-SA-124, and 07-SA-128 to be material weaknesses.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of North Carolina, as of and for the year ended June 30, 2007, which collectively comprise the State's basic financial statements (not presented herein) and have issued our report thereon dated December 7, 2007. Our report was modified to include a reference to other auditors.

As discussed in Note 21 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, during the year ended June 30, 2007.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the North Carolina State Lottery Fund, the North Carolina Housing Finance Agency, the State Education Assistance Authority, and the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, as described in our report on the State of North Carolina's financial statements. The financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare were not audited in accordance with *Government Auditing Standards*. As of the date of our report on the financial statements of the State of North Carolina, the financial statements of the State Education Assistance Authority were not audited in accordance with *Government Auditing Standards*; however subsequent to that date, an audit in accordance with *Government Auditing Standards* was completed.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of North Carolina's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations with the State of North Carolina reporting entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Leslie W. Merritt, Jr., CPA, CFP  
State Auditor

March 19, 2008 (except as related to the  
Report on the Schedule of Expenditures  
of Federal Awards, as to which the  
date is December 7, 2007)

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Fiscal Year Ended June 30, 2007

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2007

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Financial Statements

- |  |             |
|--|-------------|
| – Type of auditor's report issued?   | Unqualified |
| – Internal control over financial reporting:   |             |
| • Material weaknesses identified?  | Yes         |
| • Significant deficiencies identified that are not considered to be material weaknesses? | Yes         |
| – Noncompliance material to financial statements noted?                                  | No          |

Federal Awards

- |  |  |
|--|--|
| – Internal control over major programs:  |  |
| • Material weaknesses identified?  | Yes  |
| • Significant deficiencies identified that are not considered to be material weaknesses?                             | Yes  |
| • Type of auditor's report issued on compliance for major programs?  | Unqualified for all major programs except for Food Stamps, Special Supplemental Nutrition Program for Women, Infants, and Children, Child and Adult Care Food Program, National Guard Military Operations and Maintenance (O&M) Projects, Immunization Grants, Temporary Assistance for Needy Families, Child Support Enforcement, Adoption Assistance, State Children's Insurance Program, Medical Assistance Program, Block Grants for Community Mental Health Services, and Homeland Security Grant Program which is qualified. |
| – Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? | Yes  |

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2007

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## – Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
	Aging Cluster
	Child Nutrition Cluster
	CCDF Cluster
	Emergency Food Assistance Cluster
	Employment Service Cluster
	Food Stamp Cluster
	Highway Planning and Construction Cluster
	Highway Safety Cluster
	Homeland Security Cluster
	Medicaid Cluster
	Research and Development Cluster
	Special Education Cluster
	Student Financial Assistance Cluster
	WIA Cluster
10.550	Food Donation
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance (O&M) Projects
17.225	Unemployment Insurance
17.245	Trade Adjustment Assistance – Workers
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
83.544	Public Assistance Grants
84.010	Title I Grants to Local Educational Agencies
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.186	Safe and Drug-Free Schools and Communities – State Grants
84.367	Improving Teacher Quality State Grants
93.268	Immunization Grants
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2007

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CFDA Number	Name of Federal Program or Cluster (continued)
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	State Children's Insurance Program
93.958	Block Grants for Community Mental Health Services
97.036	Public Assistance Grants

- Dollar threshold used to distinguish between type A and type B programs? \$ 30,000,000
- Auditee qualified as low-risk auditee? No

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2007

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The following findings and recommendations resulted from our audit of the basic financial statements of the State of North Carolina. Each finding is referenced with a two-digit number representing the fiscal year, a "FS" to indicate that it is a financial statement finding, and a sequential number. Each finding is also categorized by type as described below:

**Prior Year Finding**

A finding presented in the prior year Single Audit Report that affected the current year audit of the basic financial statements.

**Category of Internal Control Weakness**

If the finding represents a current year weakness in internal control, one of the following designations will appear:

- **Significant Deficiency** – A deficiency in internal control that adversely affects the State's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the State's financial statements that is more than inconsequential will not be prevented or detected by the State's internal control.
- **Material Weakness** – A significant deficiency in internal control that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the State's internal control.

**Category of Noncompliance**

If the finding represents a current year instance of noncompliance, one of the following designations will appear:

- **Significant Noncompliance** – A finding related to fraud or illegal acts (violation of a law or regulation) that is more than inconsequential; or a finding related to significant violations of contract or grant award provisions.
- **Material Noncompliance** – Violation of contract provision or grant agreement or abuse (misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate) that has a material effect on the determination of a financial statement amount or other financial data that is significant to the audit.

**DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2007

Type of Finding		Findings and Recommendations
07-FS-1	Significant Deficiency	<p><u>Incompatible Duties Not Segregated</u></p> <p>One employee was responsible for processing, authorizing and recording year-end journal entries. This increases the risk that an error or fraud could occur and go undetected. Sound internal control includes employees providing a cross-check on the work of others.</p> <p><i>Recommendation:</i> The Department should segregate the duties for preparing, authorizing and recording year-end journal entries</p> <p><i>Agency Response:</i> The Department agrees with the finding and has initiated corrective action. Future entries will be initiated by the Manager of the Grants &amp; Contracts section and then reviewed and approved by the DENR Assistant Controller. The risk of error or fraud in this situation was extremely small since the DENR Controller and staff at the Office of the State Controller reviewed the results of these entries.</p>

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2007

	Type of Finding	Findings and Recommendations
07-FS-2	Material Weakness	<p data-bbox="519 441 1476 472"><u>Deficiencies in Financial Reporting</u></p> <p data-bbox="519 504 1476 619">During our audit of the North Carolina Department of Health and Human Services, we identified the following misstatements in the information report to the Office of the State Controller for inclusion in the State's financial statements.</p> <ul data-bbox="568 661 1476 1029" style="list-style-type: none"> <li data-bbox="568 661 1476 808">• The Department calculated the federal portion of the medical claims liability to be \$585 million. However, the journal entry to record the receivable from the federal government for its share of the liability was incorrectly keyed into the accounting system as \$858 million, resulting in an overstatement of the receivable account by \$273 million.</li> <li data-bbox="568 850 1476 1029">• The fund balance worksheet presented internally-designated balances as restricted resulting in misclassifications between the restricted and unrestricted fund balances in the amount of \$62 million. In addition, the fund balances for reserved, designated, and undesignated funds were misclassified due to the inclusion of only pooled cash amounts in the balance instead of the actual fund balance.</li> </ul> <p data-bbox="519 1060 1476 1186">As the Department is responsible for the fair presentation of its financial statements, it is essential that effective internal control over financial reporting be established to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements.</p> <p data-bbox="519 1218 1476 1312"><i>Recommendation:</i> The Department should enhance internal control procedures over the year-end reporting process to ensure that financial statements are free of material misstatements.</p> <p data-bbox="519 1344 1476 1648"><i>Agency Response:</i> Additional controls have been added to the CAFR process and will be implemented in July and August 2008, during the CAFR process. The error was corrected when the medical Claims Payable reclass was recorded by OSC on 12/3/07 with a 6/30/07 effective date. All subsequent Medical Claims Payable entries will be reviewed by the Supervisor and the Branch Head. A worksheet will be provided with the journal voucher entry that contains formulas to ensure the correct amount is recorded. A comparison of the journal voucher and NCAS general ledger will also be completed. North Carolina Accounting System Smartstream reports for current year and prior year will be reviewed to ensure the current year entries are reasonable.</p> <p data-bbox="519 1680 1476 1892">The correcting adjustments were made to the fund balance footnotes by the Office of the State Controller during their review process. During future CAFR processes, the adjustments will be analyzed to ensure the balances are properly classified. The Department's Federal Grants Branch will also use additional North Carolina Accounting System Smartstream reports to determine the appropriate classification of the fund balances. These reports will be included in the working papers for CAFR.</p>

**DEPARTMENT OF REVENUE****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2007

Type of Finding		Findings and Recommendations
07-FS-3	Significant Deficiency	<p><u>Deficiencies in Financial Reporting</u></p> <p>During our audit, we determined there was an overstatement of revenues by \$74 million, taxes receivable by \$77 million, and tax refunds payable by \$3 million. These misstatements were due to the Department using a computer-generated report of all sales and use tax collections for the month of July as the base for estimating the amount of two accrual entries. This report had also been used in previous years for estimating the same accrual entries, but as a result of a law change, the report no longer provided an accurate amount for determining the estimates. In another instance, an entry was incorrectly dated, which caused it to be reported in the wrong fiscal year.</p> <p><i>Recommendation:</i> The Department should enhance internal control over year-end accrual entries to ensure that the financial statements are complete and accurate.</p> <p><i>Agency Response:</i> We agree with the recommendation by your office to enhance the internal control over the year-end accrual entries to ensure the financial statements are complete and accurate. The process for estimating revenues, taxes receivable and refunds payable will be evaluated each year to ensure any changes in the tax laws have been captured in the estimation process. The Department will also develop a spreadsheet for reconciling year end balances, to make sure all entries are keyed correctly.</p>

## DEPARTMENT OF STATE TREASURER

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2007

	Type of Finding	Findings and Recommendations
07-FS-4	Significant Deficiency	<p data-bbox="519 441 1476 472"><u>Deficiencies in Financial Statement Disclosures</u></p> <p data-bbox="519 504 1476 693">The Department of the State Treasurer's financial disclosures submitted to the Office of the State Controller contained certain technical deficiencies. The Office of the State Controller uses the financial statement packages prepared by the agencies to complete the State's <i>Comprehensive Annual Financial Report</i>, which is relied on by creditors and others to evaluate the State's financial condition and operations.</p> <p data-bbox="519 724 1476 756">Deficiencies noted include:</p> <ul data-bbox="568 787 1476 1459" style="list-style-type: none"> <li data-bbox="568 787 1476 882">• The principal amounts in the disclosure of interest rate ranges by investment type were actually carrying amounts/fair market values which resulted in an overstatement of the principal amounts.</li> <li data-bbox="568 913 1476 1102">• The disclosure of the Escheat Investment Account contained several misstatements. International equities were incorrectly classified as domestic, resulting in a misclassification of \$15 million. Also, the Department did not make the necessary disclosures related to foreign currency risk or how investments were valued. Furthermore, a custodial credit risk disclosure was made when the risk did not exist.</li> <li data-bbox="568 1134 1476 1228">• The interest for General Obligation Bonds Payable was understated by \$141 million due to an incomplete spreadsheet used to calculate the amount.</li> <li data-bbox="568 1260 1476 1354">• The Department reported the Highway Refunding, Series 2004 bonds as noncapital debt rather than capital debt, resulting in a misclassification of \$97 million.</li> <li data-bbox="568 1386 1476 1459">• The disclosure of prior year bond defeasances included a current year refunding, resulting in an overstatement of \$80 million.</li> </ul> <p data-bbox="519 1480 1476 1543">We proposed audit adjustments for the misclassifications noted, all of which were made by the Department.</p> <p data-bbox="519 1575 1476 1669"><i>Recommendation:</i> The Department should implement effective internal controls over the year-end financial reporting process to ensure the completeness and accuracy of its financial statement disclosures.</p> <p data-bbox="519 1701 1476 1890"><i>Agency Response:</i> We consider the technical deficiencies identified to not be material in relation to our financial statements nor would these items impact creditors or others' evaluation of the State's financial condition and operations. For example, the misclassification you noted in the Escheat Investment Fund amounts to just two percent of the total fund. The General Obligation bonds payable item is less than two percent of outstanding debt and the finding</p>

**DEPARTMENT OF STATE TREASURER (continued)**

**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2007

Type of Finding	Findings and Recommendations
	related to the Highway Bonds refunding is just over one percent.
	Having a strong system of internal control is a top priority and we will continue our efforts to strengthen our existing internal controls as they relate to the CAFR reporting schedules especially in relation to account classification, completeness and accuracy. We strive for total accuracy in all aspects of our agency's functions.

## DEPARTMENT OF TRANSPORTATION

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2007

Type of Finding		Findings and Recommendations
07-FS-5	Prior Year Finding	<u>Year-End Financial Reporting Process Did Not Identify All Liabilities</u>
	Significant Deficiency	<p>The Department's method to identify liabilities at year-end did not effectively discover all outstanding obligations. Therefore, liability and expenditure account balances submitted for inclusion in the State's Comprehensive Annual Financial Report were understated, a condition that has been reported for the past five years. While the condition continues to exist, the Department did make considerable improvement in its process this year.</p> <p>The Department had recorded over \$249 million in accounts payable at year-end. Upon review of a sample of 51 expenditures subsequent to year-end, we identified 12 payments totaling \$2.9 million in unrecorded liabilities. The amounts identified or the projected misstatements were not material to the financial statements.</p> <p><i>Recommendation:</i> The Department should continue its efforts to capture all liabilities at year-end and effectively implement procedures to achieve accurate financial reporting.</p> <p><i>Agency Response:</i> The Department did not include \$2.9 million in outstanding obligations for FY 2006-2007. The majority of these items were contract payments that were not identified in the year-end manual analysis. The total audit finding is one percent of the total outstanding obligation accruals (\$249 million) identified by the Department. Procedures have been put in place to review year-end estimates of accounts payable. Due to the lack of materiality, no audit adjustment to the final CAFR statements was required.</p>

**EMPLOYMENT SECURITY COMMISSION****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2007

	Type of Finding	Findings and Recommendations
07-FS-6	Significant Deficiency	<p><u>Deficiencies in Financial Reporting</u></p> <p>The Employment Security Commission financial statements contained some misstatements that could be misleading to readers. During the audit, we identified the following misstatements:</p> <ul style="list-style-type: none"> <li>• The Commission misclassified \$23 million of non-current contributions receivable as current contributions receivable. The misclassified amount represents benefits paid during fiscal year 2007 that will not be billed until November 2008 and not collected until January 2009.</li> <li>• Employer tax contributions were included in both the contributions receivable and accounts receivable year-end amounts. This caused receivables to be overstated by \$4.9 million.</li> <li>• The tax rate for one employer was improperly changed while the employer tax account was in adjudication status. This caused receivables to be overstated by \$3.5 million.</li> </ul> <p>Management at the Employment Security Commission is responsible for the fair presentation of its financial statements in accordance with generally accepted accounting principles.</p> <p><i>Recommendation:</i> The Commission should implement effective procedures to ensure the completeness and accuracy of the financial statements.</p> <p><i>Agency Response:</i> The Commission will continue to improve, implement, and monitor the procedures associated with the classification of Accounts Receivables.</p>
07-FS-7	Significant Deficiency	<p><u>Controls Over Journal Entries Need Improvement</u></p> <p>Controls were not in place to ensure that journal entries posted to the accounting records were appropriate or reasonable. This condition increases the risk of errors in the financial statements.</p> <p>A number of journal entries were posted that transferred cash totaling \$15.1 million from the Unemployment Insurance State Reserve Fund to the Unemployment Insurance Clearing Fund. The journal entries were made based on e:mails from the Tax Accounting section with no supporting documentation attached. The journal entries were not reviewed by anyone other than the preparer for appropriateness or reasonableness. Our review of the supporting documentation revealed that the journal entries should have transferred cash from the Unemployment Insurance Clearing Fund to the Unemployment Insurance State Reserve Fund, resulting in a \$30.2 million error.</p>

**EMPLOYMENT SECURITY COMMISSION** (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2007

Type of Finding	Findings and Recommendations
	<p>Management is responsible for establishing internal controls which ensure that all journal entries are prepared correctly.</p> <p><i>Recommendation:</i> The Commission should establish policies and procedures that ensure that journal entries are correct and properly supported by adequate documentation. The journal entries should be reviewed and approved by someone knowledgeable for appropriateness and reasonableness, prior to posting to the general ledger.</p> <p>The Commission should determine the total amounts transferred in error from the Unemployment Insurance State Reserve Fund and reimburse the appropriate amount back to the fund. In addition, the Commission should review the process of distributing collections to the Reserve Fund and determine if future journal entries are necessary.</p> <p><i>Agency Response:</i> The journal entries in question were supported by the Daily Bank Deposit Report received from the Tax Department. Although the amounts to transfer were accurately reflected on the report, the correct sign was not used in preparing the journal entry.</p> <p>The Commission has strengthened our internal controls and added additional approval steps when handling carryover adjustments. Adjusting entries correcting the carryover error will be handled in February, 2008.</p>

**TEACHERS' AND STATE EMPLOYEES' COMPREHENSIVE MAJOR MEDICAL PLAN****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2007

	Type of Finding	Findings and Recommendations
07-FS-8	Significant Deficiency	<p data-bbox="519 451 1479 493"><u>Deficiencies in Financial Reporting</u></p> <p data-bbox="519 514 1479 619">During our audit of the State Health Plan, we identified errors in determining and recording year-end journal entries that resulted in misstatements in the financial statements. Misstatements noted in our audit included:</p> <ul data-bbox="519 640 1479 1029" style="list-style-type: none"> <li data-bbox="519 640 1479 745">• Two year-end journal entries to reallocate revenues between employer and member contributions were prepared incorrectly, resulting in revenues and receivables being understated by \$5 million.</li> <li data-bbox="519 766 1479 903">• A 2006 journal entry was incorrectly entered into the accounting system as an accrual entry to be automatically reversed in 2007, which resulted in 2007 revenues and expenditures each being understated by \$11 million.</li> <li data-bbox="519 924 1479 1029">• Medical Claims Payable was overstated by \$9 million because the Claims Processing Contractor provided incomplete data to the actuary for use in estimating the amount.</li> </ul> <p data-bbox="519 1050 1479 1144"><i>Recommendation:</i> The State Health Plan should enhance internal control over year-end journal entries to ensure that the financial statements are complete and accurate.</p> <p data-bbox="519 1165 1479 1507"><i>Agency Response:</i> Additional year end procedures will be implemented to ensure accrual amounts are recorded correctly in the modified accrual financial statements for the State Health Plan. The journal entries for the first finding were incorrectly prepared because the new accounting staff used prior year's journal entries as a guide without having a complete knowledge of the accounting transactions. The second accrual journal entry was prepared correctly for the 2006 fiscal year; however, the system automatically reversed the journal entry for the 2007 fiscal year which resulted in an understatement of revenues by \$10.6 million. This reversal occurred due to the journal entry type or description used when recording the entry. The above findings were immaterial to the financial statements as a whole.</p>

**EAST CAROLINA UNIVERSITY****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2007

Type of Finding		Findings and Recommendations
07-FS-9	Significant Deficiency	<p><u>Estimated Useful Life of Capital Assets Needs to Be Re-evaluated</u></p> <p>The University has not periodically evaluated the appropriateness of the estimated useful lives of its capital assets. After we requested that the University perform such an evaluation, staff identified an estimated overstatement of accumulated depreciation of approximately \$6.6 million.</p> <p>When the University implemented GASB 34/35, it used the suggested Office of the State Controller useful lives of assets but has not adjusted those suggested guidelines based on actual experience. A periodic review of useful lives is necessary to ensure that costs are allocated based on actual use of the assets.</p> <p><i>Recommendation:</i> The University should establish and implement procedures to ensure that the useful lives of capital asset classes are periodically re-evaluated.</p> <p><i>Agency Response:</i> The University will implement procedures to periodically study and re-evaluate the useful lives of its capital asset classes.</p>

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****III. Federal Award Findings and Questioned Costs**

For the Fiscal Year Ended June 30, 2007

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The following findings, recommendations, and questioned costs are the results of the single audit of the State of North Carolina for the fiscal year ended June 30, 2007. Each finding is referenced with a two-digit number representing the fiscal year audited, a "SA" to indicate that it is a single audit finding, and a sequential number. The findings are presented by federal program and are classified according to federal and state department, type of compliance requirement, category of internal control weakness, and category of noncompliance. Findings included in this section are related to major programs.

**Category of Internal Control Weakness**

If the finding represents a weakness in internal control, one of the following designations will appear:

- **Significant Deficiency** – A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.
- **Material Weakness** – A material weakness in internal control over compliance is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

**Category of Noncompliance Findings**

If the finding represents an instance of noncompliance, one of the following designations will appear:

- **Material Noncompliance** – A finding related to a major federal program which discusses conditions representing noncompliance with federal laws, regulations, contracts, or grants, the effects of which have a material effect in relation to a type of compliance requirement or audit objective identified in *OMB Circular A-133 Compliance Supplement*.
- **Questioned Cost Finding** – A finding which discusses known or likely questioned costs that are greater than \$10,000 for a type of compliance requirement, unless the conditions giving rise to the questioned costs are otherwise reported as a material noncompliance finding.

**10.551 FOOD STAMPS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-1	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Monitoring Procedures Should Be Improved for Management Evaluation Reviews</u></p> <p>We identified deficiencies in the monitoring procedures for the Food Stamp program. As a result, there was an increased risk of noncompliance with federal requirements by subrecipients.</p> <p>The Food and Nutrition Services section monitors Food Stamp activities for the local counties by performing management evaluation reviews. The reviews are completed by the program monitors and reviewed and approved by management; however, documentation to support that approval was insufficient and/or not consistently maintained.</p> <p>This finding impacts grants #6NC400406 and #7NC400407.</p> <p><i>Recommendation:</i> The Division of Social Services should enhance its monitoring procedures for the Food Stamp Nutrition Education program to ensure that sufficient documentation is maintained for management approval.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The program monitor who conducts the management evaluation review shall sign the review report to certify completion of the report and shall forward the report to the Section Chief for review and approval. A cover letter shall be attached to the review report signed by the Section Chief to indicate certification and approval from the Section Chief prior to mailing the report. Copies of the cover letter and reports shall be maintained by the Section Chief according to retention schedules.</p>
07-SA-2	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Monitoring of a Service Provider Needs Improvement</u></p> <p>The Department does not have adequate procedures in place to ensure that a subcontractor, involved in the issuance and settlement responsibilities for food stamp EBT cards mailed to recipients, is performing its duties in accordance with the Food Stamps program guidelines. As a result, there was an increased risk of noncompliance with federal requirements.</p> <p>The Department contracts out these EBT card processes, which are subsequently subcontracted to another vendor. As the Department still bears responsibility for compliance with federal requirements, it should ensure that monitoring processes are in place to verify that the subcontractor complied with the applicable requirements.</p>

**10.551 FOOD STAMPS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>One such monitoring process is obtaining and reviewing a <i>Statement on Auditing Standards (SAS) No. 70, Service Organizations</i> Type II audit report. A SAS 70 Type II report is designed to provide information about control objectives that are relevant to the Food Stamp program operations. Obtaining and reviewing such a report can provide assurance that control objectives related to the Department's program are being met.</p> <p>This finding impacts grants #6NC400406 and #7NC400407.</p> <p><i>Recommendation:</i> The Department should take appropriate action to ensure that effective procedures are implemented for monitoring its external vendors responsible for meeting the compliance objectives for the manufacturing and distribution of food stamp EBT cards. To help accomplish this task, the Department might consider requiring its contractor to obtain a SAS 70 Type II report from this subcontractor to ensure that an adequate controls review occurs.</p> <p><i>Agency Response:</i> SAS 70 audit requirements state that, "States must obtain an examination by an independent auditor of the State electronic benefits transfer (EBT) service providers (service organizations) regarding the issuance, redemption, and settlement of benefits under the Food Stamps program (CFDA 10.551) in accordance with the American Institute of Certified Public Accountants (AICPA) Statement on Auditing Standards (SAS) No. 70, Service Organizations." North Carolina's EBT contractor, eFunds, is required to have an annual SAS 70 audit performed since it is responsible for processing EBT benefit issuances as well as the redemption and settlement of those EBT benefits. EFunds subcontracts to Oberthur for the manufacturing and mailing of EBT cards. Oberthur has nothing to do with the issuance, redemption, and settlement of Food Stamp benefits. EFunds already has an internal controls procedure in place for Oberthur's card production/ mailing process in order to confirm that Oberthur is complying with Federal EBT requirements. Therefore, the Department will not require a SAS 70 Audit of Oberthur, but will monitor the EBT card issuance process through reviewing eFunds' current monitoring process of Oberthur.</p>
07-SA-3  Special Tests and Provisions:  Material Weakness  Material Noncompliance	<p><u>Lack of Segregation of Duties for Processes Within the Food Stamp Information System</u></p> <p>We determined that county caseworkers could initiate, record, and approve a food stamp application without evidence of supervisory review. This increases the risk that errors or fraud could occur without detection.</p>

**10.551 FOOD STAMPS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>This finding impacts grants #6NC400406 and #7NC400407.</p> <p><i>Recommendation:</i> The Department should take appropriate action to address the identified segregation of duties weakness. A possible solution could be implementing an application change to the Food Stamp Information System that would result in the proper segregation of the inputting, recording, and authorizing functions for food stamp applications at the county level. Consideration should also be given to increasing the Quality Assurance activities that should be performed at the County level.</p> <p><i>Agency Response:</i> To impose this mandate on the 100 county departments of social services at this time could have negative consequences for our program applicants, state and federal program error rates, and county and state administrative costs. While we are aware that state staff need to closely monitor the county staff regarding errors in application processing, we feel that we have existing safeguards in place to reduce risk. Such examples include the current Management Evaluation Reviews, the State Quality Control monitoring and the work of state program representatives.</p> <p>Future Actions That Will Detect Fraud:</p> <p>The State is currently seeking a new case management automation solution that will replace FSIS. This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that states the vendor must provide a method to automatically pend a case unit action for second party review based on policy and worker profile.</p> <p>State management will continue to emphasize to county directors the importance of second party review procedures.</p>
<p>07-SA-4</p> <p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Lack of Program Change Controls for the Food Stamp Information System (FSIS)</u></p> <p>The Department does not enforce segregation of duties for program application changes to the Food Stamp Information System (FSIS). This increases the risk of unauthorized or untested changes to the program.</p> <p>Instances were noted where the person making a change to the program was the same person approving that change. Additionally, the Department does</p>

**10.551 FOOD STAMPS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>not maintain an adequate audit trail of the program changes requested by the users, approval of the changes to be made, program changes made by the programmers, or the authorization of the program changes by another programmer prior to implementation. As a result, unauthorized changes to the FSIS system could go undetected, which could have a material impact on the Food Stamps Program.</p> <p>All changes, including emergency maintenance and system patches, relating to infrastructure and applications within the production environment should be formally managed in a controlled manner. Program changes, including those to procedures, processes, and system and service parameters, should be tracked and authorized prior to implementation and reviewed against planned outcomes following implementation.</p> <p>Department policy states that an audit trail shall include sufficient information to document the occurrence of the event and the origin of that event. Audit logs are to be maintained by the system owner as supporting documentation.</p> <p>This finding impacts grants #6NC400406 and #7NC400407.</p> <p><i>Recommendation:</i> The Department should review its policies and procedures for program changes made to the application software for the FSIS system. The FSIS application should be maintained whereby it is possible to track and monitor changes to the application software.</p> <p><i>Agency Response:</i> DIRM staff (Endeavor team) will implement the changes to the Endeavor to incorporate the appropriate controls with a quorum of two. This control will prohibit any FSIS staff from approving a package they have created. Audit trail request by the user, approval of the change, and implementation is tracked by the QA Track Record application used by both IT and client entities.</p>
07-SA-5  Special Tests and Provisions:  Significant Deficiency	<p><u>Improper Access to the Food Stamps Information System</u></p> <p>We identified deficiencies in the Division of Social Service's oversight and management of employee access to the Food Stamp Information System (FSIS). Of a sample of 22 users selected for review, improper levels of access to the FSIS system were identified for two employees. In addition, it was noted that periodic security reviews were not being performed for the FSIS.</p> <p>Improper access to computer systems can result in both intentional and unintentional security breaches. Maintaining proper access controls over</p>

**10.551 FOOD STAMPS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide Information Technology Standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights and immediate termination of access upon severance or leaving employment.</p> <p>This finding impacts grants #6NC400406 and #7NC400407.</p> <p><i>Recommendation:</i> The Division of Social Services should enhance its prescribed procedures for documenting security access privileges for the FSIS. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of FSIS will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>Access to FSIS for the two individuals identified in the Audit was revoked.</p>
07-SA-6  Special Tests and Provisions:  Significant Deficiency  Questioned Cost Finding	<p><u>Food Stamp Participants Using Invalid Social Security Numbers</u></p> <p>We identified a number of participants in the Food Stamps program with social security numbers that appeared to be invalid. Federal Regulation 7 CFR 273.6, Part A states that the state agency shall require participants in the Food Stamp program to provide a valid social security number prior to certification of eligibility. Part B provides that the failure to provide a valid social security number shall cause the individual to be ineligible to participate in the Food Stamp program. Although the percentage of invalid numbers was low, ineligible costs associated with the participants likely exceed \$10,000.</p> <p>We obtained and tested an electronic file from the Food Stamp Information System (FSIS) that covered the period of July 2, 2002 through April 10, 2007. There were a total of 1,759,812 participants in the population tested. The test</p>

**10.551 FOOD STAMPS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>procedures included analyzing food stamp recipients social security numbers (SSNs) for validity by comparing recipient SSNs with the ranges of valid SSNs from the Social Security Administration. The results of the review identified:</p> <ul style="list-style-type: none"> <li>• A total of 1,906 food stamp recipients were found to have a social security number that fell outside the range of valid numbers issued by the Social Security Administration, an error rate of .1%. In addition, the Division of Social Services had previously identified 4,742 additional invalid social security numbers and had properly excluded them from entitlement participation.</li> <li>• A total of 1,237 food stamp recipients were found to be using social security numbers that belonged to deceased persons, an error rate of .07%. An additional 1,098 persons were identified as using a deceased person's SSN; however, they were not receiving entitlement benefits as they failed to meet other eligibility criteria.</li> </ul> <p>The Division of Social Service developed reports to the local county departments of social security to review for correction and indicated that any over-issuance of benefits would be calculated and processed for recoupment.</p> <p>This finding impacts grants #6NC400406 and #7NC400407.</p> <p><i>Recommendation:</i> The Division of Social Services should continue to emphasize the required on-line verification procedures that are to be performed during the eligibility certification processes. In addition, it should continue to follow-up with known deficiencies to ensure recoupment of improper payments.</p> <p><i>Agency Response:</i> The Division of Social Services is pleased at the small number of exceptions found during this review. It is indicative of the hard work by the counties in verifying social security numbers (SSNs) in the Food and Nutrition Services program. Although it was noted that this small number of exceptions falls within a statistically expected error rate, continuous improvement is important. Thus, we have developed reports from these findings for county DSS offices to review for correction. Over issuances of benefits shall be calculated and processed for recoupment as appropriate. With the recognition regarding the importance of detecting potential SSN errors on a regular basis, a query has been developed in the Client Services Data Warehouse (CSDW) titled "Individuals Without Verified SSNs" to identify individuals in active Food and Nutrition Services cases without verified SSNs. Counties shall use this report to request further information from the client to obtain a valid SSN. The Division is researching the feasibility of developing</p>

**10.551 FOOD STAMPS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
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additional reports, such as a match of recipient SSNs to those belonging to deceased individuals to produce on an ongoing basis. Such reports shall be used to further improve our SSN validation. Counties shall be instructed to use all reports accessible to them to ensure compliance with valid SSNs. An Administrative Letter will be issued immediately by the Section Chief instructing counties of the requirement that they shall use all reports to prevent invalid SSNs. Please note of all of cases noted only 32 cases remain unresolved. No fraud has been substantiated at this point. The greatest majority of these cases were keying errors.

**10.553 SCHOOL BREAKFAST PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-7	Cash Management:  Significant Deficiency	<p data-bbox="537 562 1062 590"><u>Errors in Federal Cash Drawdown Reporting</u></p> <p data-bbox="537 625 1463 779">The Department made errors in the Cash Management Improvement Act (CMIA) reports submitted to the Office of State Controller (OSC) for the School Breakfast Program and the National School Lunch Program. As a result, there was an increased risk of error in OSC's calculation of the State's interest liability to the federal government.</p> <p data-bbox="537 814 1162 842">Our test of federal drawdowns revealed the following:</p> <ul data-bbox="537 877 1463 1325" style="list-style-type: none"> <li data-bbox="537 877 1463 968">• The Department did not record federal drawdowns and expenditures of approximately \$8.9 million in the CMIA report for the National School Lunch Program.</li> <li data-bbox="537 1003 1463 1157">• The Department did not record federal drawdowns and expenditures of approximately \$3.3 million in the CMIA report for the School Breakfast Program. Of this amount, approximately \$2.9 million was recorded in error on the National School Lunch Program CMIA report and approximately \$422,000 was not reported in any CMIA report.</li> <li data-bbox="537 1192 1463 1325">• The Department drew down federal funds in excess of need of approximately \$100,690 for the School Breakfast Program. This amount was offset during the next drawdown. Also, the Department did not initially record this amount in the CMIA report.</li> </ul> <p data-bbox="537 1360 1463 1629">The Department did not detect the errors because staff did not perform reconciliations of the CMIA reports to its accounting records in a timely manner. Our test of the monthly reconciliation process revealed that for the last four months of the fiscal year, the reconciliations for the School Breakfast Program and the National School Lunch Program were not performed. After the Department was informed of the errors, it submitted revised CMIA reports that included all omitted drawdowns for the School Breakfast Program and National School Lunch Program to the OSC on December 6, 2007, and also performed fiscal year-end reconciliations.</p> <p data-bbox="537 1665 1463 1812">The cash management agreement between the United States Treasury and the State requires the State to maintain information on disbursements and receipts of funds to verify the implementation of the funding technique and document interest liabilities. Also, prudent internal control requires reconciliation and reviews to ensure accuracy of reports.</p>

**10.553 SCHOOL BREAKFAST PROGRAM** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p data-bbox="537 562 1463 621">This finding impacts federal grant years October 2003 – September 2007 (5NC300327).</p> <p data-bbox="537 657 1463 774"><i>Recommendation:</i> The Department should strengthen control procedures by reviewing CMIA reports to ensure that they are accurate and complete. Also, the Department should reconcile CMIA reports to its accounting records on a monthly basis and appropriately review and approve monthly reconciliations.</p> <p data-bbox="537 810 1463 898"><i>Agency Response:</i> The reports were in error and corrected during the audit. DPI has implemented a procedure whereby the Section Chief will review the CMIA reconciliation each month to insure its accuracy.</p>

**10.555 NATIONAL SCHOOL LUNCH PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-8	Cash <u>Management:</u>  Significant Deficiency	<u>Errors in Federal Cash Drawdown Reporting</u>  The Department made errors in the Cash Management Improvement Act (CMIA) reports submitted to the Office of State Controller (OSC) for the School Breakfast Program and the National School Lunch Program. As a result, there was an increased risk of error in OSC's calculation of the State's interest liability to the federal government. See finding 07-SA-7 for a description.

**10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-9	Cash <u>Management:</u>  Material Weakness  Material Noncompliance	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department of Health and Human Services did not have adequate controls in place to ensure that drawdowns for the administrative costs of the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) were processed in accordance with state and federal guidelines. In addition, the federal deposit and expenditure data submitted to the Office of the State Controller (OSC) on the Cash Management Improvement Act (CMIA) report contained numerous errors. This finding relates to grant award 5NC700705 for the 2006 and 2007 federal fiscal years.</p> <p>We noted errors in 21 percent of the transactions tested. The deficiencies noted included the following:</p> <ul style="list-style-type: none"> <li>• Instances were noted where supporting documentation for draw requests did not agree to the amount drawn. As a result, the federal funds drawn were either over or under stated.</li> <li>• Instances were noted where deposits and expenditures reported on the CMIA report were inaccurate. The resulting inaccurate cash balance impacted the OSC's calculation of the State's interest liability due to the federal government.</li> </ul> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with State policies and the Treasury-State Agreement and Cash Management Improvement Act. Controls should be designed and implemented to ensure that data recorded on the Drawdown Request form and reports submitted to the OSC are accurate.</p> <p><i>Agency Response:</i> The Department concurs with this finding. Controller's Office staff will meet to ensure relevant expenditures and deposits are recorded on the CMIA. Procedures will be reviewed and updated to ensure expenditures reported on the CMIA reports balance to NCAS expenditures for the Department.</p>
07-SA-10	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<p><u>Monitoring of a Service Organization Needs Improvement</u></p> <p>The Division of Public Health does not have adequate procedures in place to ensure that a contracted vendor is performing its duties in accordance with the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program guidelines. As a result, there is an increased risk of noncompliance with the federal requirements to review food instruments. This finding relates to grant award 5NC700705 for the 2006 and 2007 federal fiscal years.</p>

**10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN**  
(continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Title 7 CFR Section 246.12(k)(1) requires the State agency to design and implement a system to review food instruments submitted by vendors for redemption to ensure compliance with the applicable price limitations and to detect questionable food instruments, suspected vendor overcharges, and other errors. Follow-up action is required within 120 days of detecting any questionable food instruments.</p> <p>The current year costs associated with WIC food instruments is \$109 million, which represents nearly 74 percent of the State's total WIC costs. The vendor is responsible for processing food instruments for payment as well as reviewing food instruments for errors and questionable items. The vendor provides various results and expectations reports to the Division that are periodically reviewed; however, there was no documentation to support this review process or that the exceptions are resolved by the vendor within 120 days.</p> <p><i>Recommendation:</i> The Division of Public Health should implement effective procedures for monitoring the external vendor who is responsible for meeting the compliance objectives associated with reviewing food instruments. To help accomplish this, the Division might consider obtaining and examining an internal control audit of the vendor (i.e. a SAS 70 report).</p> <p><i>Agency Response:</i> The Department concurs with this finding. The current contract (effective February 2008) for food instrument processing includes the requirement for an annual SAS 70 report. The Nutrition Services Branch is revising procedures to include reviewing daily and monthly reports of food instrument transactions. In addition, a new position has been created to provide leadership in staff analysis of the WIC Food Delivery System. Oversight of staff monitoring the food instrument transactions is included in the duties for the position.</p>

**10.558 CHILD AND ADULT CARE FOOD PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-11	Cash <u>Management:</u>  Material Weakness  Material Noncompliance	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department of Health and Human Services did not have adequate controls in place to ensure that drawdowns for the Child and Adult Care Food Program (CACFP) were processed in accordance with state and federal guidelines. In addition, the federal deposit and expenditure data submitted to the Office of the State Controller (OSC) on the Cash Management Improvement Act (CMIA) report contained numerous errors. This finding relates to grant award 5NC300918 for the 2006 and 2007 federal grant periods.</p> <p>We noted errors in 33 percent of the transactions tested. The deficiencies noted included the following:</p> <ul style="list-style-type: none"> <li>• Instances were noted where supporting documentation for draw requests did not agree to the amount drawn. As a result, the federal funds drawn were either over or under stated.</li> <li>• Instances were noted where deposits and expenditures reported on the CMIA report were inaccurate. The deposits column was overstated by over \$5 million due to the Department including other federal programs on the report. The resulting inaccurate cash balance impacted the OSC's calculation of the State's interest liability due to the federal government.</li> </ul> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with State policies and the Treasury-State Agreement and Cash Management Improvement Act. Controls should be designed and implemented to ensure that data recorded on the Drawdown Request form and reports submitted to the OSC are accurate.</p> <p><i>Agency Response:</i> The Department concurs with this finding. Inadvertently, a former cluster of CFDA's was used to compute the draws; however, these CFDA's are now paid separately. The CMIA reports were revised in October 2007 to reduce the deposits by the amount of the Summer Food draws which are no longer in a cluster. Procedures will be reviewed and updated to ensure appropriate draws are reported on the CMIA reports.</p>
07-SA-12	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Inadequate Monitoring of Nongovernmental Subrecipient Audit Reports</u></p> <p>The Department of Health and Human Services (Department) did not have adequate controls in place to track and monitor the Child and Adult Care Food Program's (CACFP) nongovernmental subrecipient audit reports. The entire</p>

**10.558 CHILD AND ADULT CARE FOOD PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>CACFP is awarded to subrecipients, and this weakness limits the Department's ability to follow-up on subrecipient audit findings and ensure grant funds are expended in accordance with federal requirements.</p> <p>This finding impacts grant award 5NC300300 for federal fiscal years 2004 and 2005 and award 5NC300918 for federal fiscal year 2006. The Department has written policies and other procedures designed to track subrecipient audit reports and the follow-up of findings; however, the procedures have not been fully implemented for the nongovernmental subrecipient audits.</p> <p>In accordance with OMB Circular A-133, subrecipient audits are required for entities expending \$500,000 or more in federal awards during the subrecipients' fiscal year. The State must ensure the required audits are completed within nine months of the end of the subrecipients audit period, management decisions are issued on audit findings within six months after the receipt of the subrecipient's audit report, and the subrecipient took timely and appropriate action on all findings.</p> <p><i>Recommendation:</i> The Department should continue with its implementation of its subrecipient tracking system to ensure proper tracking of nongovernmental subrecipient audit reports and the subsequent issuance of management decisions.</p> <p><i>Agency Response:</i> Effective September 1, 2007, enhancements to the audit resolution tracking log were implemented to reduce the possibility of responses to requests for programmatic input and management letters being late. Additional fields were added to capture summary information and serve as alerts for required action. Staff responsible for management determination letters are aware of the importance of accurately tracking the response due dates and were instructed to begin using the new fields to strengthen tracking of due dates. This action fully addresses the finding. While the Department continues to work on a management system which will provide automated support to the audit resolution tracking process, this alternative was necessary because implementation of automated support will not occur until SFY 08/09.</p>

**10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR FOOD STAMP PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-13	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<u>Monitoring Procedures Should Be Improved for Management Evaluation Reviews</u>  We identified deficiencies in the monitoring procedures for the Food Stamp program. As a result, there was an increased risk of noncompliance with federal requirements by subrecipients. See finding 07-SA-1 for a description.

**10.568 EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Agriculture and Consumer Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-14	Subrecipient <u>Monitoring:</u>	<u>Inadequate Tracking and Review of Subrecipient Audit Reports</u>
	Significant Deficiency	<p>The Department of Agriculture and Consumer Services' Food Distribution Division (Division) did not track and review all of the required subrecipient audit reports for the Emergency Food Assistance Program. As a result, there was an increased risk of noncompliance at the subrecipient level not being corrected.</p> <p>We identified two instances out of 65 subrecipient audit reports examined that were not tracked or reviewed due to lack of staff availability. OMB Circular A-133 that requires the pass-through entity to ensure that subrecipients receive required audits and take prompt corrective action on any audit findings.</p> <p>This finding impacts CFDA 10.568, Emergency Food Assistance Program, administrative award 5NC810815 for October 2006 to September 2007, as well as CFDA 10.569, Emergency Food Assistance Program food commodity entitlements for October 2006 to September 2007.</p> <p><i>Recommendation:</i> The Division should strengthen its monitoring procedures and tracking system to ensure all required subrecipient audit reports are received, reviewed in a timely manner, and comply with federal OMB Circular A-133 requirements.</p> <p><i>Agency Response:</i> The department is in agreement with the audit finding and has taken the following steps to improve the process. This process will ensure adequate tracking and review of Subrecipient audit reports for full compliance with OBM Circular A-133.</p> <ul style="list-style-type: none"> <li>▪ The Food Distribution Division will send out written notification to all agencies in the month of September following the end of the state fiscal year that an audit report is required from their agency no later than December 15.</li> <li>▪ A master log containing all agencies that are required to submit an audit report will be developed. This log will be maintained and updated at the Food Distribution Division to record when an audit report is received and when the audit review has been completed.</li> </ul>

**10.569 EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Agriculture and Consumer Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-15	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<u>Inadequate Tracking and Review of Subrecipient Audit Reports</u>  The Department of Agriculture and Consumer Services' Food Distribution Division (Division) did not track and review all of the required subrecipient audit reports for the Emergency Food Assistance Program. As a result, there was an increased risk of noncompliance at the subrecipient level not being corrected. See finding 07-SA-14 for a description.

**12.401 NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Defense

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-16	<u>Allowable Costs/Cost Principles:</u>  Material Weakness  Material Noncompliance	<p><u>Deficiencies in Documentation Supporting Salaries Charged to Grant</u></p> <p>We identified deficiencies in the documentation of salary amounts charged to the National Guard Military Operations and Maintenance program. Federal regulations require that such salary charges be supported by timesheets or similar documentation.</p> <p>We noted that employees at the Army National Guard did not prepare timesheets by project in accordance with program requirements, which prevents the proper allocation of time for allowable activities.</p> <p>We noted that employees at the Air National Guard were completing project timesheets; however, the timesheets were not signed by employees or approved by the supervisor.</p> <p>National Guard Regulation 5-1 states, "the State Military Department shall apportion their salaries based on the type of facility they support and the amount of time they spend on each one. The State shall charge on each portion of the overall salary (including benefits) to the appropriate account as a fraction of an FTE based upon auditable record keeping systems." In addition, OMB Circular A-87 requires that personnel activity reports or equivalent documentation to support salaries charged to federal grants to be prepared at least monthly and be signed by the employee.</p> <p>This finding impacts multiple cooperative agreements.</p> <p><i>Recommendation:</i> The Army and Air National Guard should take appropriate action to ensure that adequate payroll documentation is maintained to support salary charges to the program.</p> <p><i>Agency Response:</i> The Department agrees with this finding.</p> <p><i>Corrective Action:</i> The Army National Guard Installations Management Agency will implement a new monthly timesheet in which each maintenance technician will report the type of facility they support and the amount of time spent on each facility. The Air National Guard has implemented new procedures to ensure that adequate payroll documentation is maintained.</p>
07-SA-17	<u>Allowable Costs/Cost Principles:</u>  Significant Deficiency	<p><u>Incompatible Duties Not Segregated for Journal Entry Process</u></p> <p>Department personnel are not consistently approving adjusting journal entries, resulting in an inadequate segregation of duties for the authorizing, processing, and recording of these entries. This increases the risk that an error or fraud could occur and go undetected. Sound internal control includes</p>

**12.401 NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS**

(continued)

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Defense

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>employees providing a cross-check on the work of others.</p> <p>Our review of the Air National Guard identified two instances where journal entries were not approved out of seven items tested. Our review of the Army National Guard identified five instances where journal entries were not approved out of 14 items tested.</p> <p>This finding impacts multiple cooperative agreements.</p> <p><i>Recommendation:</i> The Department should take appropriate action to ensure proper segregation of duties exists for the consistent approval for adjusting journal entries.</p> <p><i>Agency Response:</i> In processing the referenced journal entries, separation of duties was achieved by having the entries written by one employee and entered into the accounting system and electronically approved by another employee. The accounting system will not allow journal entries to process without electronic approvals.</p> <p><i>Corrective Action:</i> The Department will reinstate the practice of manually signing journal entries to further document approvals.</p>
07-SA-18	Cash <u>Management:</u>  Significant Deficiency	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Army National Guard did not have adequate controls in place to minimize the time elapsing between the drawdown and disbursement of federal cash. We identified five instances where the advance cash projection did not coincide with the actual expenditures resulting in excessive balances at the end of the advance period.</p> <p>32 CFR part 33, Department of Defense Uniform Administration Requirements for Grants and Cooperative Agreements to State and Local Governments provides that grantees may be paid in advance if adequate procedures are in place to minimize the time elapsing between the transfer of funds and the actual disbursement.</p> <p>This finding impacts multiple cooperative agreements.</p> <p><i>Recommendation:</i> The Army National Guard should enhance its cash</p>

**12.401 NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS**  
(continued)

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Defense

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>management procedures to better project its cash needs, minimizing the time elapsing between the transfer of funds from its federal source and the disbursement by the Department.</p> <p><i>Agency Response:</i> Prior to the audit, the Department and the National Guard took action to implement procedures to minimize the time elapsing between the transfer and disbursement of funds.</p> <p><i>Corrective Action:</i> A cash flow estimate will be generated at the beginning of each fiscal year for each month based on the historical financial data and projected requirements for each agreement. Cash flow estimates will be adjusted as needed.</p>
07-SA-19 <u>Reporting:</u>  Significant Deficiency	<p><u>Failure to Complete the Federal Cash Transaction Report</u></p> <p>We noted that the Department had not completed the SF-272, <i>Federal Cash Transaction Report</i> for the various National Guard Military Operations and Maintenance program cooperative agreements. It did not appear that officials from either the Department or the National Guard were aware of the federal reporting requirement.</p> <p>OMB Circular A-133 and the Department of Defense (DoD) Grant and Agreement Regulations, DoD 3210.6-R# (paragraph 33.41) require that the SF-272, <i>Federal Cash Transaction Report</i>, be prepared unless the terms of the award exempt the grantee from the reporting requirement. We found no waiver of this requirement.</p> <p>This finding impacts multiple cooperative agreements.</p> <p><i>Recommendation:</i> The Department should comply with the applicable federal guidelines and prepare the SF-272, <i>Federal Cash Transaction Report</i>, as required.</p> <p><i>Agency Response:</i> The Department agrees that the SF-272, <i>Federal Cash Transaction Report</i> was not prepared; however, in practice, it also is not prepared by other states, and confusion exists regarding its actual continued requirement for National Guard cooperative agreements.</p> <p><i>Corrective Action:</i> We will request a waiver from future preparation of this report for NC National Guard cooperative agreements.</p>

**17.207 EMPLOYMENT SERVICE / WAGNER-PEYSER FUNDED ACTIVITIES****III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-20	Equipment and Real Property Management:  Significant Deficiency	<p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Documentation supporting the annual inventory taken in December 2006 was incomplete. We sampled 20 cost centers and noted the following issues:</p> <ul style="list-style-type: none"> <li>• Six cost centers did not have printed inventory reports.</li> <li>• One cost center had no written follow-up regarding its missing asset and assets error reports.</li> </ul> <p>There was no tracking system in place to ensure that each cost center's inventory had been conducted. The fixed asset coordinator was on extended leave during our testing and the Commission had not designated backup personnel to this position, making it difficult to determine if the inventories had not been performed or if the documentation had been misfiled.</p> <p>Additionally, during our inspection of 24 equipment items on the June 2007 active equipment listing, we identified the following exceptions:</p> <ul style="list-style-type: none"> <li>• Fourteen equipment items were not located. Further review revealed that these equipment items were noted as 'missing' per the December 2006 annual physical inventory. These missing equipment items were not removed from the active equipment listing until September 2007.</li> <li>• Three equipment items had no fixed asset tag; however, we identified two of the items by the serial number.</li> </ul> <p>Title 29 CFR section 97.32 requires the State to use, manage, and dispose of equipment in accordance with its laws and procedures. Office of State Controller's Fixed Asset Policies requires inventory to be taken at least annually. The risk that items could be lost or misappropriated without detection increases when inventories are not taken and reconciled to the property records.</p> <p>This finding impacts the Employment Services program for grant year July 1, 2006 – June 30, 2007 (Grant number ES157140656).</p> <p><i>Recommendation:</i> The Commission should strengthen procedures to ensure that the annual physical inventory is performed on all cost centers and reconciled to the fixed asset system. The reconciliation process should include locating, determining and recording the disposition of all missing assets in a timely manner. Additionally, all equipment items should be properly tagged to ensure that fixed assets can be scanned and located.</p>

**17.207    EMPLOYMENT SERVICE / WAGNER-PEYSER FUNDED ACTIVITIES (continued)**

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor  
N.C. Employment Security Commission  
For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The current inventory process is being reviewed and some procedures are being changed to ensure that all cost centers are inventoried. New cost centers folders are being prepared to ensure that all documentation pertaining to that cost center are filed in one location. New procedures have been put in place regarding new IT equipment that is received. Assets that did not have a property tag will be tagged and new tag information entered into Magic. The current inventory will be completed by the end of June, 2008. The reconciliation process will include locating, determining, and recording the disposition of all missing assets in a timely manner. Cross-training is being done to ensure that the inventory program is not dependent on one person.</p>

**17.225 UNEMPLOYMENT INSURANCE****III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-21	<u>Eligibility:</u>  Questioned Cost Finding  \$164	<p data-bbox="519 546 1464 588"><u>Benefit Overpayment Not Recouped</u></p> <p data-bbox="519 588 1464 840">During our tests of 117 Unemployment Insurance benefit payments we found that one recipient received excessive benefits. The claimant was paid \$164 for one week after she reported to work. Since the recipient was employed during this week, she was not eligible to receive these benefits. The claimant reported she had returned to work; however, no action was initiated to recover the overpayment. Because likely questioned costs exceed \$10,000 in the population, we are questioning the \$164 overpayment.</p> <p data-bbox="519 840 1464 966"><i>Recommendation:</i> The Commission should recoup the overpayment from the claimant. The Commission should stress the importance of following established procedures regarding recouping overpayments.</p> <p data-bbox="519 966 1464 1386"><i>Agency Response:</i> The Audit cited a claim in which one recipient received excessive benefits for one week after she reported to work and she was not eligible to receive these benefits. On May 31, 2007, the claimant had reported to the Commission that she had returned to work on May 22, 2007. After the time of the audit, the Commission had not initiated any action to recover the overpayment because the current operating procedures were not followed. The possibility of an overpayment was presented by the auditor and the Commission initiated action on October 8, 2007 and determined the claimant to be overpaid. On October 12, 2007 an overpayment was established and on October 22, 2007 the claimant agreed and entered in payment agreement. The UI Management staff trains and retrains employees on continual bases to ensure all employees follow established guidelines and procedures for when a person reports they have returned to work.</p>

**20.600 STATE AND COMMUNITY HIGHWAY SAFETY****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-22	Allowable Costs/Cost Principles:  Significant Deficiency  Questioned Cost Finding  \$3,366	<p><u>Federal Billings Exceeded Actual Costs</u></p> <p>During our test of 64 transactions totaling \$2,068,142 we found that in 12 cases the expenditures billed to the National Highway Traffic Safety Administration (NHTSA) were either under or over the actual costs.</p> <ul style="list-style-type: none"> <li>• There were six transactions, totaling \$16,395, where the amount billed to NHTSA was greater than actual expenditures.</li> <li>• There were six transactions, totaling \$1,997 where the amount billed to NHTSA was less than actual expenditures.</li> </ul> <p>The billing process used by the Department caused the errors noted above. Amounts requested were based on the actual cost multiplied by the budgeted federal percentage for the total project. Differences occurred when specific costs within a project had different federal percentages and the actual amounts spent were not in the same proportion as the budgeted amounts.</p> <p>We did not find any instances where the total amount billed for a project exceeded the award amount. However, the amounts over billed should have been considered as amounts to be carried over to the next year.</p> <p>OMB Circular A-87 requires federal reimbursements to be based on actual cost incurred. Therefore, we question cost of \$16,395, which is the amount that the amounts billed exceeded the actual costs. [CFDA #20.600, \$3,366; CFDA #20.609, \$13,029]</p> <p>This finding impacts grant award year 2007.</p> <p><i>Recommendation:</i> The Department should review expenditure and billing transactions to ensure that only actual costs are billed to the National Highway Traffic Safety Administration (NHTSA).</p> <p><i>Agency Response:</i> We agree. An accounting system programming change caused multiple matching GHSP grants to local agencies to be billed incorrectly beginning in FY 2007. GHSP will modify match requirements to have only one level of match required for each project.</p>

**20.600 STATE AND COMMUNITY HIGHWAY SAFETY (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-23	Subrecipient Monitoring:	<u>Deficiencies Noted in Subrecipient Monitoring</u>
	Significant Deficiency	<p>The Department did not ensure that subrecipients of the Highway Safety Cluster were made aware of all identifying award information or that subrecipients were adequately monitored. Our review revealed the following:</p> <ul style="list-style-type: none"> <li>• Twenty-one of 64 contracts examined did not identify the Catalog of Federal Domestic Assistance (CFDA) number that was applicable to the subrecipient's award. In addition, the identification of the CDFA numbers provided in the Governor's Highway Safety Program Manual for Project Directors was incorrect. The new programs added to the Highway Safety Cluster were not included and other programs were referenced to incorrect CFDA numbers.</li> <li>• Six of 64 subrecipient projects showed no evidence of monitoring to ensure compliance with grant requirements.</li> <li>• Twenty-nine of 60 subrecipients did not receive a Performance Management Review (PMR) or failed to receive the number of reviews specified in the Governor's Highway Safety Program Policy and Procedure Manual.</li> </ul> <p>OMB Circular A-133 requires pass-through entities to inform each subrecipient of the CFDA title and number, award name and number, the name of the federal funding agency, and the requirements imposed on them by federal laws and regulations. In addition the Circular also requires pass-through entities to monitor subrecipient activities to ensure that federal awards are used in accordance with federal laws and regulations.</p> <p>The Governor's Highway Safety Program Policy and Procedure Manual states that Project Management Reviews are to be conducted and documented for each approved contract during a fiscal year. Non-personnel contracts should receive a minimum of one Project Management Review and contracts that involve personnel should receive a minimum of two Project Management Reviews during a fiscal year.</p> <p>In addition, subrecipients were reimbursed even though they did not submit all documentation required by the Department. The missing documents were to provide evidence that the costs claimed were allowable or that the project is progressing as it should.</p>

**20.600 STATE AND COMMUNITY HIGHWAY SAFETY (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"><li>• Sixteen out of 64 reimbursement requests tested were not supported with approved timesheets as required.</li><li>• Seventeen of 60 subrecipients failed to submit the required monthly, quarterly, and/or final accomplishment reports. These subrecipients were still reimbursed although the Governor's Highway Safety Program Manual for Project Directors stated that they would be subject to having reimbursements withheld for failure to submit required reports.</li></ul>
	<p>The Governor's Highway Safety Program reimbursement form instructions and Manual for Project Directors requires that invoices, receipts, timesheets, and other items necessary to substantiate the subrecipient's claim must accompany the request for reimbursement. In addition, the manual also states that subrecipients are required to submit quarterly progress reports and a final accomplishments report.</p>
	<p><i>Recommendation:</i> The Department should ensure that subrecipients are made aware of identifying award information related to their subaward. Additionally, the Department should implement controls to ensure that subrecipients are monitored for compliance with program requirements. The Department should request the required documentation if not submitted with reimbursement requests.</p>
	<p><i>Agency Response:</i> We agree. Controls should be in place to ensure that there is correct use and application of CFDA numbers, appropriate levels of sub-recipient monitoring, and sufficiency of documentation with monthly, quarterly, and final reports.</p>

**20.601 ALCOHOL TRAFFIC SAFETY AND DRUNK DRIVING PREVENTION INCENTIVE GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-24	Matching, Level of Effort, <u>Earmarking:</u>  Significant Deficiency	<p><u>Level of Effort Not Maintained for Highway Safety Cluster Grant</u></p> <p>The Department did not maintain the level of effort for two components of the Governor's Highway Safety Program group as required by federal regulations.</p> <ul style="list-style-type: none"> <li>• Total funds spent on Alcohol Traffic Safety for Fiscal Year 2006 was \$254,409. This is \$152,781 less than the amount that should have been spent.</li> <li>• Total funds spent on Occupant Protection for Fiscal Year 2006 was \$495,670. This is \$196,303 less than the amount that should have been spent.</li> </ul> <p>Federal regulations require the State to maintain its level of expenditures for alcohol traffic safety programs and occupant protection programs at or above the average level of expenditures for these activities in fiscal years 2003 and 2004.</p> <p>This finding impacts grant award years 2006.</p> <p><i>Recommendation:</i> The Governor's Highway Safety Program Group should institute controls to ensure that the Level of Effort is maintained.</p> <p><i>Agency Response:</i> We agree. Late funding (January 2006) from the federal government in FY 2006 caused the level of effort of the Governor's Highway Safety Program (GHSP) to slip below the required levels in base alcohol and occupant protection funding. GHSP will institute controls on the front end of the planning process to assure that an appropriate minimum amount of funding is placed on the program areas that are affected by the requirements. Currently, the GHSP will be concerned with Section 402 funding in the Alcohol, Occupant Protection, Motorcycle, and Traffic Records Sections of the Highway Safety Plan in order to match special funding received in each of these program areas.</p>
07-SA-25	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The Department did not ensure that subrecipients of the Highway Safety Cluster were made aware of all identifying award information or that subrecipients were adequately monitored. See finding 07-SA-23 for a description.</p>

## 20.601 ALCOHOL TRAFFIC SAFETY AND DRUNK DRIVING PREVENTION INCENTIVE GRANTS

(continued)

### III. Federal Award Findings and Questioned Costs

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-26 <u>Other Information:</u>  Significant Deficiency	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>We identified a number of misclassifications in the agency's Schedule of Expenditures of Federal Awards (SEFA):</p> <ul style="list-style-type: none"> <li>Expenditures totaling \$1,738,780 which should have been classified under CFDA 20.604 were classified under CFDA 20.605.</li> <li>Expenditures totaling \$1,434,182 which should have been classified under CFDA 20.609 were classified under CFDA 20.604.</li> <li>Expenditures totaling \$93,508 which should have been classified under CFDA 20.602 were classified under CFDA 20.601 and CFDA 20.605.</li> </ul> <p>Controls were not in place to ensure that the Schedule of Expenditures of Federal Awards (SEFA) was prepared in accordance with federal requirements. As a result, expenditures for the Highway Safety Cluster were incorrectly classified on the SEFA. OMB Circular A-133 requires that the SEFA provide total federal awards expended for each individual federal program. Each section of the Highway Safety Cluster is assigned a specific section number based on the federal law or regulation that authorized the program.</p> <p><i>Recommendation:</i> The Department should implement controls to ensure that the SEFA is prepared in accordance with federal requirements and that expenditures are correctly classified to the CFDA programs.</p> <p><i>Agency Response:</i> We agree. The Department assigns the CFDA number at the time a detail fund is established in the accounting system. The Department also reports at year end, as part of the Single Audit Reporting package, a Schedule of Expenditures of Federal Awards, which includes federal amounts by CFDA number. This report goes to the Office of State Controller and Office of State Auditor. The Department encountered issues with the conversion to the SAP R3 accounting system and some of the detail funds were loaded with incorrect CFDA numbers.</p>

**20.602 OCCUPANT PROTECTION****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-27	Matching, Level of Effort, <u>Earmarking:</u>  Significant Deficiency	<u>Level of Effort Not Maintained for Highway Safety Cluster Grant</u>  The Department did not maintain the level of effort for two components of the Governor's Highway Safety Program group as required by federal regulations. See finding 07-SA-24 for a description.
07-SA-28	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<u>Deficiencies Noted in Subrecipient Monitoring</u>  The Department did not ensure that subrecipients of the Highway Safety Cluster were made aware of all identifying award information or that subrecipients were adequately monitored. See finding 07-SA-23 for a description.
07-SA-29	<u>Other Information:</u>  Significant Deficiency	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  We identified a number of misclassifications in the agency's Schedule of Expenditures of Federal Awards (SEFA). See finding 07-SA-26 for a description.

**20.604 SAFETY INCENTIVE GRANTS FOR USE OF SEATBELTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-30	Procurement and Suspension and Debarment:  Significant Deficiency	<p><u>Internal Control Over Procurements Needs Improvement</u></p> <p>Items purchased with Highway Safety Program funds did not always have the appropriate approval. Additionally, the Department did not always document invoice approvals either on the face of the invoice or in the accounting system. Our review of 10 procurement transactions revealed the following:</p> <ul style="list-style-type: none"> <li>Two transactions were given the incorrect code and therefore they were not routed to the federal funds management unit for review and approval.</li> <li>Two transactions had no documentation of any invoice approval.</li> </ul> <p>Department policy requires federally funded purchase requisitions to be reviewed by the federal funds management unit before being converted to a purchase order.</p> <p>Good internal controls dictate that invoice approvals need to be documented either in the system or on the face of the invoice to attest to the fact that the invoice is valid and ready for payment.</p> <p>This finding impacts grant years 1998-2003.</p> <p><i>Recommendation:</i> The Department should implement controls to ensure that purchase requisitions are assigned the proper code so that they are reviewed and approved at all required levels. In addition, the Department should implement controls to ensure that there is documentation of invoice approvals.</p> <p><i>Agency Response:</i> We agree. Controls should be in place to ensure there is correct coding and documentation of invoice approvals.</p>
07-SA-31	Subrecipient Monitoring:  Significant Deficiency	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The Department did not ensure that subrecipients of the Highway Safety Cluster were made aware of all identifying award information or that subrecipients were adequately monitored. See finding 07-SA-23 for a description.</p>

**20.604 SAFETY INCENTIVE GRANTS FOR USE OF SEATBELTS (continued)**

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation  
N.C. Department of Transportation  
For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-32	<u>Other Information:</u>  Significant Deficiency	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  We identified a number of misclassifications in the agency's Schedule of Expenditures of Federal Awards (SEFA). See finding 07-SA-26 for a description.

**20.605 SAFETY INCENTIVES TO PREVENT OPERATION OF MOTOR VEHICLES BY INTOXICATED PERSONS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-33	<u>Subrecipient Monitoring:</u>  Significant Deficiency	<u>Deficiencies Noted in Subrecipient Monitoring</u>  The Department did not ensure that subrecipients of the Highway Safety Cluster were made aware of all identifying award information or that subrecipients were adequately monitored. See finding 07-SA-23 for a description.
07-SA-34	<u>Other Information:</u>  Significant Deficiency	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  We identified a number of misclassifications in the agency's Schedule of Expenditures of Federal Awards (SEFA). See finding 07-SA-26 for a description.

**20.609 SAFETY BELT PERFORMANCE GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-35	Allowable Costs/Cost Principles:  Significant Deficiency  Questioned Cost Finding  \$13,029	<u>Federal Billings Exceeded Actual Costs</u>  During our test of 64 transactions totaling \$2,068,142 we found that in 12 cases the expenditures billed to the National Highway Traffic Safety Administration (NHTSA) were either under or over the actual costs. See finding 07-SA-22 for a description.
07-SA-36	Subrecipient Monitoring:  Significant Deficiency	<u>Deficiencies Noted in Subrecipient Monitoring</u>  The Department did not ensure that subrecipients of the Highway Safety Cluster were made aware of all identifying award information or that subrecipients were adequately monitored. See finding 07-SA-23 for a description.
07-SA-37	<u>Other Information:</u>  Significant Deficiency	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  We identified a number of misclassifications in the agency's Schedule of Expenditures of Federal Awards (SEFA). See finding 07-SA-26 for a description.

**20.612 INCENTIVE GRANT PROGRAM TO INCREASE MOTORCYCLIST SAFETY****III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-38	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<u>Deficiencies Noted in Subrecipient Monitoring</u>  The Department did not ensure that subrecipients of the Highway Safety Cluster were made aware of all identifying award information or that subrecipients were adequately monitored. See finding 07-SA-23 for a description.

**66.458 CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS****III. Federal Award Findings and Questioned Costs**

U.S. Environmental Protection Agency

N.C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-39	Procurement and Suspension and Debarment:  Significant Deficiency	<p><u><b>Noncompliance With Federal Suspension and Debarment Requirements</b></u></p> <p>The Department did not comply with federal suspension and debarment requirements applicable to vendor contracts. The failure to comply with these requirements increases the risk that the Department may contract with suspended or debarred vendors. However, we did not identify any contracts with suspended or debarred parties.</p> <p>We examined three vendor contracts that required either verification of federal suspension and debarment status prior to the execution of the contract or a provision in the contract where the vendor asserted that they were not suspended or debarred. In all three cases, the Department did not check the status and the contracts did not contain a suspension and debarment assertion.</p> <p>The grant award and grant period impacted for the Drinking Water State Revolving Loan Fund program is FS-98433801 and FS-98433804 and for the Clean Water State Revolving Loan Fund program is CS-37000105 (July 2005 – December 2008).</p> <p><i>Recommendation:</i> The Department should strengthen procedures to ensure compliance with federal suspension and debarment requirements.</p> <p><i>Agency Response:</i> The Department agrees with the finding and has initiated corrective action. We have checked all vendors and none were on the federal debarment list.</p> <p>The language of the federal regulations (Title 40 CFR, Section 32.300) is confusing. The Department's interpretation was that the procurement transactions were not included. We were only including grants and other non-procurement transactions in our federal suspension and debarments requirements. We are now including the requirement on all contracts involving federal funding.</p>

**66.468 CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS****III. Federal Award Findings and Questioned Costs**

U.S. Environmental Protection Agency

N.C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-40	Procurement and Suspension and Debarment:  Significant Deficiency	<u>Noncompliance With Federal Suspension and Debarment Requirements</u>  The Department did not comply with federal suspension and debarment requirements applicable to vendor contracts. The failure to comply with these requirements increases the risk that the Department may contract with suspended or debarred vendors. However, we did not identify any contracts with suspended or debarred parties. See finding 07-SA-39 for a description.

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-41	Cash <u>Management:</u>  Significant Deficiency	<p data-bbox="537 562 1227 594"><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p data-bbox="537 625 1476 867">The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. The Federal Family Education Loan awards amount that the University reported to the Office of the State Controller for the year ended June 30, 2007, was overstated by \$2,294,241.</p> <p data-bbox="537 905 1476 1020">Chapter 12 of the federal Blue Book states that at a minimum, a school's financial management system including its accounting system must provide monthly reconciliation of individual federal student aid awards as recorded in the financial aid, business office, student account, and federal systems.</p> <p data-bbox="537 1058 1476 1115">(Award #s P063P060322, P007A063097, P375A060322, P376S060322, P033A063097 – Award year 7/1/2006 – 6/30/2007)</p> <p data-bbox="537 1152 1476 1268"><i>Recommendation:</i> Each month the University should perform a reconciliation of student awards calculated by the financial aid department to student awards paid by the business and finance department to the funds received from the federal government.</p> <p data-bbox="537 1306 1476 1493"><i>Agency Response:</i> Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards.</p>
07-SA-42	<u>Eligibility:</u>  Significant Deficiency	<p data-bbox="537 1556 1219 1587"><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p data-bbox="537 1625 1476 1782">As previously reported, the University assigned information system access rights to University employees inconsistent with adequate security over financial aid data. This could allow employees to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties.</p> <p data-bbox="537 1820 1476 1902">All employees in the University's financial aid department had the same information system access rights to financial aid data as the Director of Financial Aid. Also, two employees in positions outside of the financial aid</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>department, one consultant, and some user ID's that were not assigned to specific employees had access to financial aid data. Lastly, employees that no longer worked in the University's financial aid department still had access rights to financial aid data.</p> <p>Sound internal controls require that University employees are assigned the least level of information system access necessary to perform their jobs and that adequate segregation of duties is maintained in employees' access to the system.</p> <p>(Award #s P063P060322, P007A063097, P375A060322, P376S060322, P033A063097 – Award year 7/1/2006 – 6/30/2007)</p> <p><i>This finding is resolved:</i> The University reviewed access rights to financial aid data and made appropriate revisions as of June 30, 2007.</p>
07-SA-43  Eligibility: Significant Deficiency  Questioned Cost Finding  \$2,000	<p><u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u></p> <p>The University did not consistently review students' academic progress in order to determine financial aid eligibility. As a result, some students who did not meet the University's satisfactory academic progress standards received financial aid awards. Known questioned costs that result from these errors include \$42,007 for the Pell Grant Program, \$2,000 for the Supplemental Educational Opportunity Grant, and \$119,000 for the Federal Family Education Loan Program.</p> <p>Satisfactory academic progress standards are designed to prevent students from continuing to receive federal financial aid awards if students are not making progress towards earning a degree. It is the University's policy to review students' academic progress at the end of each spring semester in order to determine financial aid eligibility for the next fiscal year. However, the University did not have procedures in place to review the academic progress of students who miss one or more semesters and then decide to reenroll at the University. This allowed students who did not meet the University's satisfactory academic progress standards to reenroll at the University and receive financial aid awards.</p> <p>We examined the academic progress of 40 students who received federal financial aid awards to verify that the students met the University's satisfactory academic progress standards. We noted two students who did not meet the standards, both of whom had reenrolled at the University in the academic year</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>we audited without having their academic progress reviewed. With the assistance of University management, we obtained a report that identified 16 additional students who reenrolled at the University in the academic year we audited who did not meet the University's satisfactory academic progress standards and received financial aid.</p> <p>Title 34CFR, Part 668.16(e) states that institutions must establish, publish, and apply reasonable standards for measuring whether an otherwise eligible student is maintaining satisfactory progress in his or her educational program.</p> <p>(Award #s P063P060322 and P007A063097 – Award year 7/1/2006 – 6/30/2007)</p> <p><i>Recommendation:</i> The University should monitor the academic progress of students who maintain continuous enrollment at the University as well as students who reenroll after missing a semester.</p> <p><i>Agency Response:</i> Under the current policy, the University adequately monitors all students who maintain continuous enrollment for satisfactory academic progress at the end of each academic year. Students who have not been enrolled for one or more semesters must apply for readmission to the University. These students are monitored for satisfactory academic progress as part of the application for readmission process. Currently, students with one suspension are permitted to re-enroll without submitting an appeal letter. However, students with more than one suspension are required to submit an appeal letter and go through the appeals process.</p> <p>The Academic Appeals Committee is currently revising the satisfactory academic progress and appeals policy to strengthen the monitoring procedures for student's who re-enroll after missing a semester. The policy will be effective in fall 2008.</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville Technical Community College

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-44	<u>Eligibility:</u>  Significant Deficiency	<p data-bbox="519 556 1476 588"><u>Inappropriate System Access Rights and Lack of Review</u></p> <p data-bbox="519 619 1476 808">Financial aid department employees had information system access rights that were inappropriate, and management could not produce documentation to indicate that reviews were performed of the work processed by the employees to compensate for the inappropriate access. Inappropriate system access rights in the absence of management review could result in errors or fraud in the processing of financial aid awards.</p> <p data-bbox="519 829 1476 1081">The College's financial aid awards were calculated in the College's information system based on the rules that the department's Director programs into the system. No one reviewed the programmed rules after they were set in the system. Employees in clerical and technician positions, neither of which are management level positions, were granted the system access rights to change the Director's program rules and to override financial aid awards and student eligibility factors calculated in the system. The College did not have a review process in place to monitor overrides.</p> <p data-bbox="519 1102 1476 1176">(Award #s P063P062977, P007A063098, P033A063098, and P268K072977 – Award year 7/1/2006 – 6/30/2007)</p> <p data-bbox="519 1197 1476 1386"><i>Recommendation:</i> The College should limit system access rights to ensure that employees are assigned the least amount of system access necessary to perform their jobs and that adequate segregation of duties is maintained in employees' access to the system. Management should have documented procedures for reviewing work performed by financial aid department employees and documentation of these reviews should be maintained.</p> <p data-bbox="519 1407 1476 1606"><i>Agency Response:</i> All Financial Aid job descriptions will be reviewed to identify the responsibilities in the financial aid office as they relate to the level of system access rights needed and the segregation of duties within the system. The system access assignments and segregation of duties will be documented for each position and reviewed annually by the Associate Vice President of Student Services.</p> <p data-bbox="519 1627 1476 1703">A process will be developed for the review, monitoring and documentation of all financial aid award overrides.</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-45	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$4,899	<p data-bbox="519 556 1474 588"><u>Inappropriate Student Financial Aid Awarded to Employees</u></p> <p data-bbox="519 619 1474 808">The University awarded questionable federal and non-federal financial aid funds to its employees by disregarding its own policies and procedures, overriding system-generated award calculations, and not abiding by federal regulations. As result, we are questioning cost of \$40,119, of which \$39,723 is federal cost. [CFDA #84.007, \$4,899; CFDA #84.032, \$34,199; CFDA #84.063, \$625]</p> <p data-bbox="519 829 1474 934">We tested eligibility for 24 University employees who were awarded student financial aid during the 2006-2007 academic year and determined the following:</p> <ol data-bbox="519 955 1474 1606" style="list-style-type: none"> <li>Four University employees who were enrolled as less than half-time students received federal loans totaling \$26,615. Federal regulations require that students be enrolled at least half-time to be eligible for these loans.</li> <li>Four University employees received over-awards totaling \$4,105 because the University did not include the employees' tuition and fee waivers (a benefit available to certain University employees that eliminates costs associated with taking classes at the University) as one of the employees' financial resources when calculating their need for financial aid.</li> <li>Three University employees received over-awards totaling \$5,400 because the University increased these employees' calculations of financial aid need for reasons that were not documented.</li> <li>One financial aid employee received a \$3,999 Federal Supplemental Educational Opportunity Grant (the maximum award for this grant is \$4,000) even though federal regulations require that these grants be awarded to students with the greatest need. Students with greater calculated need were awarded less than \$3,999.</li> </ol> <p data-bbox="519 1627 1474 1848">We also noted other deficiencies in awarding student financial aid to employees. Financial aid employees calculated their own financial aid awards and disbursed the funds to their own accounts. According to financial aid office management, there is an unwritten policy requiring that employees' receiving financial aid have their application reviewed by a management team member, which includes the Director, Associate Director, or the Assistant Director of Student Financial Aid. However, this was not done in numerous cases.</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Further, non-federal aid was disproportionately awarded to two financial aid employees and an employee managing student accounts, as compared to other University employees included in our audit. Out of \$41,821 in non-federal aid awarded to 24 employees, two financial aid employees received \$21,764 or 52% of the aid and one employee who manages student accounts received \$6,341 or 15% of the aid.</p> <p>Finally, we found that 16 University employees received \$13,430 in tuition and fee waivers for which they were not eligible. According to University policy, employees receiving non-repayable financial aid such as grants and scholarships are not eligible for tuition or fee waivers, and tuition may be waived for no more than one course per semester. The University granted waivers to employees in violation of both of these requirements.</p> <p>(Award #s P063P061969, P007A063195, and Federal Family Education Loans; Award year – 7/1/06 to 6/30/07)</p> <p><i>Recommendation:</i> The University should improve internal control to ensure that student financial aid is awarded in accordance with federal regulations and University policy. Additional internal control is required when awards are made to employees. Financial aid employees should not have the system access rights to award and distribute funds to their own accounts or accounts of their co-workers. In addition, University employees should not be given special consideration for financial aid awards.</p> <p><i>Agency Response:</i> Concurs with finding.</p> <p><i>Corrective Action:</i> Effective August 2007, all University employee aid packages are reviewed for compliance with the University's official tuition waiver policy. At the end of the fourth week of each semester, Financial Aid will request from the Director of Billings &amp; Receivables, a list of all employees who have had tuition waivers applied to their accounts. The Assistant Director or Senior Counselor in Financial Aid will review the list of employee-students receiving non-repayable aid. Billings and Receivables will be responsible for removing the ineligible waiver and notifying the student.</p> <p>The process adopted by Financial Aid for awarding eligible students has been revised in the Banner Information System used to process and disburse student aid awards. Furthermore, Financial Aid will review all student refunds prior to release to ensure eligibility. System security has been revised to restrict staff edit capabilities to budget assignment screens. Budget changes must be documented and approved by the Director, Associate Director or Assistant Director. Finally, the employee responsible for the report system</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>abuses has been terminated.</p> <p>Financial Aid packaging guidelines have been established to ensure equitable distribution of available funds to eligible student applicants only. Any increase above initial award limit must be documented and approved by the Financial Aid Director, Associate Director or Assistant Director.</p> <p>The Financial Aid Office has established a written policy regarding employee awards. FA employees are not allowed to process aid or loan requests for family members or close associates at any time. Any effected student's application must be processed by the Director, Associate Director or the Assistant Director. Employees who violate this policy are subject to disciplinary action.</p>
07-SA-46 <u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$8,983	<p><u>Student Financial Aid Over-Awarded</u></p> <p>The University over-awarded financial aid to several students, two of whom were relatives of a financial aid employee. As a result, we are questioning \$8,983 in federal costs.</p> <p>We tested eligibility for 41 students who were awarded financial aid during the 2006-2007 academic year and identified four students who were over-awarded financial aid. The excess awards resulted from the financial aid office increasing the students' cost of attendance budget without documented justification. Students are assigned a cost of attendance budget by the University based on a variety of factors including enrollment status, living arrangements, etc. to ensure that students are treated equitably in their consideration for financial aid. Modifications to the budgets can be made at the University's discretion for students with specific needs, but all changes should be documented and placed in the students' files.</p> <p>Federal regulations require that when a University establishes standard costs of attendance for different categories of students, the University must apply the cost allowances uniformly to all students within its established categories.</p> <p>(Federal Family Education Loans - Award year – 7/1/06 to 6/30/07)</p> <p><i>Recommendation:</i> The University should improve internal control to ensure that student financial aid is awarded in accordance with federal regulations and University policy. The University should maintain documentation for all changes to its standard cost of attendance calculations that determine students' need for financial aid. Special consideration should not be given to</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>family members of University employees awarding financial aid, nor should financial aid employees be involved in the processing of financial aid for a relative.</p> <p><i>Agency Response:</i> Concurs with finding.</p> <p>Corrective Action: Costs of attendance budgets have been established and standardized for similar student groups. Students may request in writing that the cost of attendance be increased due to documented expenses, not considered in the initial budget, required to continue their educations. Revisions to these established costs of attendance must be documented and approved by the Director, Associate Director or Assistant Director. Furthermore, system security has been revised to restrict staff edit capabilities. Employees are expressly forbidden from processing family and close associates' aid applications or loan requests. Those must be reviewed and processed by a senior management team member.</p>
07-SA-47 <u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$1,900	<p><u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u></p> <p>The University awarded student financial aid to students who were not in compliance with the University's satisfactory academic progress policy, which is not allowed by federal regulations. As a result, we are questioning \$46,271 of federal costs. [CFDA #84.007, \$1,900; CFDA #84.032, \$28,571; CFDA #84.038, \$3,000; CFDA #84.063, \$12,800]</p> <p>We tested eligibility for 41 students who received federal student financial aid and found that four did not meet the University's satisfactory academic progress financial aid policy. The Code of Federal Regulations, Title 34, Part 668.16(e), Standards of Administrative Capability, states that students must maintain satisfactory academic progress in their courses of study according to the institution's published standards of satisfactory academic progress.</p> <p>The University's satisfactory academic progress policy that determines financial aid eligibility can differ from its satisfactory academic progress policy that determines academic eligibility, but it cannot be less strict. We reviewed the portion of both policies that indicate what the University considers successful progression toward a degree; however, based on the manner in which the policies were written, we were unable to determine whether the financial aid policy was less strict than the overall policy.</p> <p>(Award #s – P063P061969, P007A063195, and Federal Family Education</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Loans, and Federal Perkins Loan Program; Award year – 7/1/06 to 6/30/07)</p> <p><i>Recommendation:</i> The University should improve internal control to ensure that student financial aid is awarded in accordance with federal regulations. The satisfactory academic progress policy for student financial aid should clearly be at least as strict as the satisfactory academic progress policy for students overall.</p> <p><i>Agency Response:</i> Concurs with finding.</p> <p>Corrective Action: Financial Aid guidelines for determining satisfactory academic progress (SAP) have been updated and brought into compliance with federal aid regulations. Students not maintaining SAP are ineligible for student aid unless granted an appeal and placed on financial aid probation. Appeal forms are available to effected students online and in office. Appeals are considered and decided by the Appeals Committee or the Director of Financial Aid.</p>

**84.027 SPECIAL EDUCATION – GRANTS TO STATES****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-48	Matching, Level of Effort, <u>Earmarking:</u>  Significant Deficiency	<p data-bbox="519 556 1474 588"><u>Inadequate Maintenance of Effort</u></p> <p data-bbox="519 619 1474 745">The Department did not meet the federal maintenance of effort requirement for the Special Education – Grants to States and Special Education – Preschool Grants programs. Our audit revealed that the Department spent \$1,741 less than was required from nonfederal sources.</p> <p data-bbox="519 777 1474 1018">Title 34 CFR section 300.154 (effective July 1, 2006) requires that the State not reduce the amount of state financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year. Even though the Department reviewed expenditures on a quarterly basis to ensure compliance with this requirement, our test revealed that the Department provided \$1,741 less in fiscal year 2007 than the state financial support it provided in fiscal year 2006.</p> <p data-bbox="519 1050 1474 1113">This finding impacts the state fiscal year July 2006 – June 2007 (H027A060092A and H173A060096).</p> <p data-bbox="519 1144 1474 1333"><i>Recommendation:</i> The Department should strengthen internal control to ensure that the required maintenance of effort compliance requirement is met in accordance with federal regulations. The Department should consider reviewing expenditures more frequently as necessary or on a monthly basis during the last quarter to provide greater assurance that the required level of state expenditures will be met.</p> <p data-bbox="519 1365 1474 1669"><i>Agency Response:</i> Procedures have been put in place to insure that the maintenance of effort requirement for the Special Education – Grants to States and Special Education – Preschool Grants programs is met. An administration budget consisting of State funds has been established equal to the amount that must be maintained. In addition, the expenditures are monitored quarterly during the first three quarters of the year and more closely during the final quarter. DPI is confident that the \$1,741 deficiency in the maintenance of effort requirement was actually met by other expenditures throughout the agency although not specifically charged to the cost center being used to calculate the amount spent.</p>
07-SA-49	<u>Reporting:</u>  Significant Deficiency	<p data-bbox="519 1732 1474 1764"><u>Annual Federal Report Contained Errors</u></p> <p data-bbox="519 1795 1474 1879">Child counts included in the Department's "Report of Children and Youth with Disabilities Receiving Special Education Under Part B of the Individuals with Disabilities Education Act" were not supported by underlying documentation.</p>

**84.027 SPECIAL EDUCATION – GRANTS TO STATES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Errors in the report reduce the usefulness of the data to the users.</p> <p>The report contains an unduplicated count of children with disabilities receiving special education and related services and was submitted to the U.S. Department of Education. Our test revealed numerous differences between the numbers shown in the report and the Department's supporting documentation for children with disabilities ages 6 – 21. For example, the Department reported 108,537 as the number of children ages 6 – 21 with limited English proficiency. The Department's supporting documentation revealed a total of only 5,051 children. The Department reported 63,745 as the number of children ages 6 – 21 without limited English proficiency while the supporting documentation revealed a total of 167,221 children.</p> <p>Title 34 CFR section 300.752 requires that the State include in its report information that is an accurate and unduplicated count of children with disabilities receiving special education and related services on the date in question. Internal control should be in place to ensure the completeness and accuracy of the report.</p> <p>This finding impacts the Special Education – Grants to States and Special Education – Preschool Grants for federal funding period July 2006 – September 2007 (H027A060092A and H173A060096).</p> <p><i>Recommendation:</i> The Department should strengthen control procedures to ensure accurate and complete data in the federal report. Procedures should include a more comprehensive review of the federal report by ensuring that the Department's supporting documentation agrees to reported data prior to the compilation, approval and submission of the federal report.</p> <p><i>Agency Response:</i> This task has been assigned to the Comprehensive Exceptional Children Accountability System (CECAS) team. This team collects the data that will be input on the report and tests it for accuracy. The data is given to the Policy Chief in the Exceptional Children Division who reviews the data for reasonableness and completes the report. The report is then approved by the Assistant Director and signed by the Director of Exceptional Children. This process should strengthen the control procedures to ensure accurate and complete data are reported.</p>

**84.027 SPECIAL EDUCATION – GRANTS TO STATES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-50	Subrecipient Monitoring:  Significant Deficiency	<p data-bbox="519 546 1497 588"><u>Inadequate Subrecipient Monitoring</u></p> <p data-bbox="519 609 1497 735">The Department did not monitor fiscal matters for subrecipients in the Special Education – Grants to States and Special Education – Preschool Grants programs. As a result, there is an increased risk that unallowable costs at the subrecipient level would not be detected.</p> <p data-bbox="519 756 1497 924">The Department monitored subrecipients for specific program performance indicators, such as graduation rate, dropout rate, and statewide assessment, but did not perform any fiscal monitoring to determine that the subrecipient spent the funds for allowable activities. Subrecipients were awarded \$305,945,740 in federal funds during the fiscal year.</p> <p data-bbox="519 945 1497 1113">OMB Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organization</i>, requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p data-bbox="519 1134 1497 1260">This deficiency impacted federal funding periods July 2004 – September 2005 (H027A040092A and H173A040096), July 2005 – September 2006 (H027A050092A and H173A050096), and July 2006 – September 2007 (H027A060092A and H173A060096).</p> <p data-bbox="519 1281 1497 1386"><i>Recommendation:</i> The Department should incorporate fiscal monitoring in its program monitoring efforts to provide greater assurance that subrecipients will comply with all federal requirements.</p> <p data-bbox="519 1407 1497 1757"><i>Agency Response:</i> Although in 2006-07 DPI did not perform site monitoring visits of recipients in the Special Education – Grants to States and Special Education – Preschool Grants programs, DPI did perform desk reviews of the recipient's annual audit reports, did provide on-site time and effort training, and did review time and effort documentation. As DPI undergoes a redesign of the functions deemed necessary to provide comprehensive support for districts and schools, it is also the intent to establish a more comprehensive monitoring and compliance functional team within the Financial and Business Services Area which will perform fiscal monitoring of all federal programs through periodic site visits in order to provide greater assurance that subrecipients are using Federal awards for authorized purposes in compliance with Federal fiscal requirements.</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-51	Cash <u>Management:</u>  Significant Deficiency	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. The Federal Family Education Loan awards amount that the University reported to the Office of the State Controller for the year ended June 30, 2007, was overstated by \$2,294,241. See finding 07-SA-41 for a description.</p>
07-SA-52	Cash <u>Management:</u>  Significant Deficiency	<p><u>Excess Federal Loan Funds Not Returned Timely</u></p> <p>The University did not return excess federal loan funds to lenders on a timely basis. As a result, the University was not in compliance with federal regulations.</p> <p>The University received \$117,909 of Federal Family Education Loan Program funds in June 2007 that were not disbursed to students. The University returned the funds to the lender on July 19, 2007, which was past the time frame allowed by federal regulations.</p> <p>Title 34 CFR, Part 668.167(b) states that institutions must return loan program funds to a lender if the institution does not disburse those funds to a student or parent for a payment period within three business days following the date the institution receives the funds.</p> <p>(Award year 7/1/2006 – 6/30/2007)</p> <p><i>Recommendation:</i> The University should return any excess financial aid funds within the required time frame. To help ensure that this happens, the University should reconcile student financial aid funds received to student financial aid funds disbursed.</p> <p><i>Agency Response:</i> FSU agrees excess federal funds should be returned timely. The federal program changed prior to the audit year from the Federal Direct Loan Program to the FFELP program and the cash reconciliation procedures were not adjusted to reflect the differences in these programs. Procedures have now been revised to ensure funds are reviewed and reconciled and any excess federal funds are returned within the required timeframe.</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-53	<u>Eligibility:</u>  Significant Deficiency	<p><u>Errors in Financial Aid Awards</u></p> <p>The University made errors in awarding several students' financial aid. As a result, some students received the wrong award amounts and some students received the wrong type of federal loan.</p> <p>We reviewed the awards of 74 federal financial aid recipients in order to determine whether students' awards were calculated correctly. One student received a \$650 Pell grant when the student should have received a \$2,025 Pell grant. Nine students received a total of \$15,051 in unsubsidized federal loans when the students should have received the \$15,051 in subsidized federal loans. Unsubsidized loans result in more interest expense to students.</p> <p>Pell grant award amounts are established by Congress. Title 34 CFR, Part 682.201(a)(2) indicates that institutions must determine students subsidized loan eligibility prior to awarding unsubsidized loans.</p> <p>(Award #s P063P060322 – Award year 7/1/2006 – 6/30/2007)</p> <p><i>Recommendation:</i> The University should ensure that students are awarded the correct amount and type of financial aid.</p> <p><i>Agency Response:</i> The Financial Aid Counselors employed by the University during the State Auditor's audit period for the year ended June 30, 2007 had not received the training necessary to correctly calculate student's financial aid awards. However, current Financial Aid Counselors have received and continue to receive extensive training on calculating and adjusting student's financial aid awards. The Financial Aid Policy and Procedures Manual require counselors to receive at least 50 hours of Financial Aid Professional Development Training annually.</p> <p>The errors noted by the State Auditor's finding have been corrected. The Pell Grant award amount was corrected and the nine unsubsidized student loans were changed to subsidized student loans and the accrued interest was credited back to the student.</p>
07-SA-54	<u>Eligibility:</u>  Significant Deficiency	<p><u>Errors in Calculation of Students' Cost of Attendance in Determining Student Financial Aid Awards</u></p> <p>The University incorrectly determined a number of students' cost of attendance when awarding student financial aid. As a result, the amount that students</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>were allowed to borrow from loan programs was also incorrect.</p> <p>Cost of attendance represents the University's estimate of expenses that are incurred by its students and is one of the factors that determines students' eligibility for financial aid awards. The University establishes different cost of attendance budgets for categories of similar students.</p> <p>We reviewed the cost of attendance calculated by the University for 74 students who were awarded financial aid and found that in 44 instances the incorrect cost of attendance budget was used. All of these students except one were assigned a lower cost of attendance budget than the University designated as appropriate for the applicable category of student. As a result, the University underestimated the students' cost of attendance and reduced the students' eligibility to borrow financial aid in the form of federal loans.</p> <p>The Federal Student Aid Handbook, Volume 3, Chapter 2, Page 17 states that when a University establishes standard cost of attendance budgets for different categories of students, the University must apply the cost allowances uniformly to all students within the categories.</p> <p>(Award year 7/1/2006 – 6/30/2007)</p> <p><i>Recommendation:</i> The University should apply the same cost of attendance budget to similar groups of students.</p> <p><i>Agency Response:</i> The University ran a program in Banner for the 2006-2007 academic year to correct the cost of attendance budgets used for year ended June 30, 2006. However, the program did not fix all of the cost of attendance budgets used for the 06-07 academic year, but no over awards occurred from using the incorrect cost of attendance budgets. The University has established standard cost of attendance budgets for the 07-08 school year and these costs were applied uniformly to all students. The cost of attendance budgets are reviewed and adjusted annually and a student's financial aid eligibility is based on the standard budget allowances.</p>
07-SA-55	<p><u>Eligibility:</u> <u>Inappropriate System Access Rights to Financial Aid Data</u></p>
Significant Deficiency	<p>As previously reported, the University assigned information system access rights to University employees inconsistent with adequate security over financial aid data. This could allow employees to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		duties. See finding 07-SA-42 for a description.
07-SA-56	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$119,000	<u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u>  The University did not consistently review students' academic progress in order to determine financial aid eligibility. As a result, some students who did not meet the University's satisfactory academic progress standards received financial aid awards. Known questioned costs that result from these errors include \$42,007 for the Pell Grant Program, \$2,000 for the Supplemental Educational Opportunity Grant, and \$119,000 for the Federal Family Education Loan Program. See finding 07-SA-43 for a description.
07-SA-57	<u>Special Tests and Provisions:</u>  Significant Deficiency	<u>Untimely Return of Federal Funds</u>  The University was late in returning funds that were owed to the federal government for students who were awarded federal financial aid and later withdrew from the University. As a result, the University did not comply with federal regulations.
		When a student withdraws from the University prior to a specified date within the semester, the University is required to return a portion of the students' financial aid award to the federal government. We tested 17 students who were awarded financial aid and then withdrew from the University. In ten cases the University returned the unearned award funds to the federal government five to 90 days late, with an average of 28 days late.
		Title 34 CFR, Part 668.22(j) requires that when a student withdraws from the University, the University must calculate the amount of federal financial aid that was not earned by the student and return those funds to the federal government or appropriate lender. The funds must be returned within 45 days of the date that the University determined that a student withdrew.
		(Award #s P063P060322 and P375A060322 – Award year 7/1/2006 – 6/30/2007)
		<i>Recommendation:</i> The University should ensure that federal funds that are unearned by students who withdraw from the University are returned to the federal government within the required timeframe.
		<i>Agency Response:</i> Prior to the fall of 2006, the Financial Aid Office did not

**84.032    FEDERAL FAMILY EDUCATION LOANS (continued)**

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>receive timely notification that a student had withdrawn from the University. In the fall semester of 2006, the University implemented a No Show policy. The policy requires instructors to submit an interim grade of "X" for students who do not attend class the first week of the semester or term. The Registrars Office runs a report of all students in this category and submits it to the Business office and Financial Aid Office for review. After the review, students that are identified as no shows in at least 75 percent of their classes are dropped. However, instances have occurred where instructors didn't identify students through this process but identified them later in the semester via email. This resulted in the untimely return of federal funds. The No Show policy is discussed at Pre-School Conferences and a greater emphasis will be placed on this policy in the future. Also, the Registrars Office is developing a report that will identify those individuals that are continually in non compliance with this policy.</p> <p>In addition, the Registrars Office discontinued the process that allowed students to withdraw from the University online. The Registrars Office found that this process didn't meet the needs of several offices including Financial Aid. The online process was terminated in the spring 2008 and the manual withdrawal process was reinstated. The manual process ensures that Financial Aid is notified of the withdrawal allowing the Office to take the actions needed to ensure that unearned federal funds are returned within the required timeframe.</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-58	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$34,199	<u>Inappropriate Student Financial Aid Awarded to Employees</u>  The University awarded questionable federal and non-federal financial aid funds to its employees by disregarding its own policies and procedures, overriding system-generated award calculations, and not abiding by federal regulations. See finding 07-SA-45 for a description.
07-SA-59	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$28,571	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  The University awarded student financial aid to students who were not in compliance with the University's satisfactory academic progress policy, which is not allowed by federal regulations. See finding 07-SA-47 for a description.
07-SA-60	<u>Special Tests and Provisions:</u>  Significant Deficiency  Questioned Cost Finding  \$18,220	<u>Student Financial Aid Funds Not Returned to Providers as Required</u>  The University did not properly return student financial aid funds to the federal government or appropriate lenders as required when students who received aid withdraw from classes. We identified \$15,036 that was not returned at all and \$7,433 that was returned late. [CFDA #84.032, \$18,220; CFDA #84.063, \$4,249]  The University is required to calculate and return to the applicable party in a timely manner the amount of federal financial aid that is unearned by a student who withdraws from the University. We tested 25 students who withdrew from the University during the 2006-2007 academic year. In two cases, no calculation was performed to determine if there were funds subject to return. We performed the calculation and determined that \$290 should have been returned. In eight cases, the calculation was performed; however, the University failed to return \$14,746 of the calculated amount. In three cases, the calculation was performed and funds totaling \$7,433 were returned; however, they were returned between 86 to 250 days late.  Federal regulations require that when a student withdraws from the University, the University must calculate the amount of federal financial aid that was not earned by the student and return those funds to the federal government or appropriate lender. The funds must be returned within 45 days of the date that

**84.032 FEDERAL FAMILY EDUCATION LOANS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>the University determined that a student withdrew.</p> <p>(Award #s P063P061969 and Federal Family Education Loans; Award year – 7/1/06 to 6/30/07)</p> <p><i>Recommendation:</i> The University should comply with federal regulations by ensuring that federal funds that are unearned by students who withdraw from the University are returned to the federal government or appropriate lender within the required timeframe.</p> <p><i>Agency Response:</i> Concurs with finding.</p> <p>Corrective Action: The return to Title IV calculations are in progress from academic years 2004 to the current year based on both the State and Federal program reviews. New procedures have been established in Financial Aid to ascertain if unofficial withdrawals have occurred. Financial Aid will review any students receiving all W, I or F grades at mid-term and finals to identify potential unofficial withdrawals. Any students deemed to have withdrawn unofficially from the University are reported to Billings and Receivables. This Department has the responsibility of returning the funds, as appropriate.</p>

**84.033 FEDERAL WORK-STUDY PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-61	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. The Federal Family Education Loan awards amount that the University reported to the Office of the State Controller for the year ended June 30, 2007, was overstated by \$2,294,241. See finding 07-SA-41 for a description.
07-SA-62	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  As previously reported, the University assigned information system access rights to University employees inconsistent with adequate security over financial aid data. This could allow employees to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties. See finding 07-SA-42 for a description.

**84.033 FEDERAL WORK-STUDY PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville Technical Community College

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-63	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights and Lack of Review</u>  Financial aid department employees had information system access rights that were inappropriate, and management could not produce documentation to indicate that reviews were performed of the work processed by the employees to compensate for the inappropriate access. Inappropriate system access rights in the absence of management review could result in errors or fraud in the processing of financial aid awards. See finding 07-SA-44 for a description.

**84.038 FEDERAL PERKINS LOAN PROGRAM – FEDERAL CAPITAL CONTRIBUTIONS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-64	<u>Cash Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. The Federal Family Education Loan awards amount that the University reported to the Office of the State Controller for the year ended June 30, 2007, was overstated by \$2,294,241. See finding 07-SA-41 for a description.
07-SA-65	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  As previously reported, the University assigned information system access rights to University employees inconsistent with adequate security over financial aid data. This could allow employees to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties. See finding 07-SA-42 for a description.

**84.038 FEDERAL PERKINS LOAN PROGRAM – FEDERAL CAPITAL CONTRIBUTIONS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-66	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$3,000	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  The University awarded student financial aid to students who were not in compliance with the University's satisfactory academic progress policy, which is not allowed by federal regulations. See finding 07-SA-47 for a description.

**84.063 FEDERAL PELL GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-67	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. The Federal Family Education Loan awards amount that the University reported to the Office of the State Controller for the year ended June 30, 2007, was overstated by \$2,294,241. See finding 07-SA-41 for a description.
07-SA-68	<u>Eligibility:</u>  Significant Deficiency	<u>Errors in Financial Aid Awards</u>  The University made errors in awarding several students' financial aid. As a result, some students received the wrong award amounts and some students received the wrong type of federal loan. See finding 07-SA-53 for a description.
07-SA-69	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  As previously reported, the University assigned information system access rights to University employees inconsistent with adequate security over financial aid data. This could allow employees to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties. See finding 07-SA-42 for a description.
07-SA-70	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$42,007	<u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u>  The University did not consistently review students' academic progress in order to determine financial aid eligibility. As a result, some students who did not meet the University's satisfactory academic progress standards received financial aid awards. Known questioned costs that result from these errors include \$42,007 for the Pell Grant Program, \$2,000 for the Supplemental Educational Opportunity Grant, and \$119,000 for the Federal Family Education Loan Program. See finding 07-SA-43 for a description.

**84.063 FEDERAL PELL GRANT PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-71	Special Tests and Provisions:  Significant Deficiency	<u>Untimely Return of Federal Funds</u>  The University was late in returning funds that were owed to the federal government for students who were awarded federal financial aid and later withdrew from the University. As a result, the University did not comply with federal regulations. See finding 07-SA-57 for a description.
07-SA-72	Special Tests and Provisions:  Significant Deficiency  Questioned Cost Finding  \$200	<u>Errors in the Student Financial Aid Application Verification Process</u>  University employees did not properly verify and correct some students' financial aid application data that were used to determine the students' eligibility for financial aid awards. As a result, errors were made in financial aid awards.  We reviewed the University's verification and correction of financial aid application data for 41 students. We found seven errors in the students' files. In six instances the University correctly documented their verification of the students' application data but failed to correct the students' application data for differences noted through the verification process. Known questioned costs from these errors total \$200 for the Pell Grant Program. The other error represents an instance where the University did not properly perform the verification process by not resolving questionable information in student's file. It is likely that questioned costs exceed \$10,000 in the population.  Title 34 CFR, Part 668.56(a) lists the information that institutions must verify and update for students selected for verification. Title 34 CFR, Part 668.54(a)(3) indicates that institutions must resolve information in students' financial aid files that they have reason to believe is incorrect. The Federal Student Aid Handbook, Chapter 4, Verification, describes the types of questionable information that must be resolved by institutions including conflicting information concerning the number of household members, adjusted gross income and the number of household members in college. The Student Financial Aid Handbook states that institutions must document their resolution of discrepancies in students' files.  (Award #s P063P060322 and P375A060322 – Award year 7/1/2006 – 6/30/2007)  <i>Recommendation:</i> The University should correct students' financial aid application data for all differences identified through the verification process in order to ensure that awards are accurate. The University should properly review students' federal financial aid applications and document their

**84.063 FEDERAL PELL GRANT PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>resolution of discrepancies found while performing the verification process of students' financial aid application data.</p> <p><i>Agency Response:</i> The University uses the federal verification worksheet and the individual's income tax return form as acceptable forms of documentation per the US Department of Education to use in the verification process for information on the FAFSA and ISIR for all differences identified through the verification process. The verification form is used to verify the information submitted on the FAFSA. The procedure the university uses is in accordance with the verification regulation. Additionally, for the 2007-2008 academic year the Office of Financial Aid is re-verifying students who were selected for verification by the Central Processing System and received federal assistance to ensure accuracy of awards. Also, effective 2008-2009, the university is requesting a letter of clarification for figures listed on worksheets A, B and C of the FAFSA and not reported on the Federal Verification Worksheet and/or Federal Tax Return. Additionally, ongoing verification training is underway to ensure the verification process is being carried out per the US Department of Education guidelines.</p>

**84.063 FEDERAL PELL GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville Technical Community College

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-73	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights and Lack of Review</u>  Financial aid department employees had information system access rights that were inappropriate, and management could not produce documentation to indicate that reviews were performed of the work processed by the employees to compensate for the inappropriate access. Inappropriate system access rights in the absence of management review could result in errors or fraud in the processing of financial aid awards. See finding 07-SA-44 for a description.
07-SA-74	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding	<u>Financial Aid Awarded to Students Who May Not Meet Academic Standards</u>  Students who may not meet the College's financial aid academic standards received federal awards. As a result, students may have received federal awards for which they were not eligible.  According to College policy, when a student becomes academically ineligible for financial aid, the student is placed on probation for one year and cannot receive federal loans. If the student does not meet the College's financial aid academic standards for two consecutive years, the student cannot receive any federal grants or loans.  In the 2006-2007 academic year, students were flagged in the College's system as academically ineligible for financial aid; however it was not clear when the financial aid academic ineligibility became effective. Management did not want to refuse aid to students that may be eligible, and therefore, they decided to leave some students on continuing probation for the 2006-2007 academic year. This may have allowed some students who were in their second year of academic ineligibility to receive federal grants for an additional year. Likely questioned costs are estimated to exceed \$10,000.  The Code of Federal Regulations, Title 34, Part 668.16(e), Standards of Administrative Capability, states that students must maintain satisfactory academic progress in their courses of study according to the College's published standards of satisfactory academic progress.  (Award #s P063P062977 and P007A063098 – Award year 7/1/2006 – 6/30/2007)  <i>Recommendation:</i> The College should ensure that federal financial aid is only awarded to eligible students.  <i>Agency Response:</i> With the exception of the students placed on "continuing

**84.063    FEDERAL PELL GRANT PROGRAM (continued)**

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
Fayetteville Technical Community College  
For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>probation," the new financial aid SAP policy was set up in Datatel in the proper module for the SAP calculation and was used in May 2006. Upon further review and investigation of all the students in question, it was determined that the majority were approved or placed on a conditional probationary status for the fall 2006 semester.</p> <p>Documentation concerning these accounts is available for review. A satisfactory academics progress policy is currently in place and is being followed to ensure that federal financial aid is only awarded to eligible students.</p>

**84.063 FEDERAL PELL GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-75	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$625	<u>Inappropriate Student Financial Aid Awarded to Employees</u>  The University awarded questionable federal and non-federal financial aid funds to its employees by disregarding its own policies and procedures, overriding system-generated award calculations, and not abiding by federal regulations. See finding 07-SA-45 for a description.
07-SA-76	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$12,800	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  The University awarded student financial aid to students who were not in compliance with the University's satisfactory academic progress policy, which is not allowed by federal regulations. See finding 07-SA-47 for a description.
07-SA-77	<u>Special Tests and Provisions:</u>  Significant Deficiency  Questioned Cost Finding  \$4,249	<u>Student Financial Aid Funds Not Returned to Providers as Required</u>  The University did not properly return student financial aid funds to the federal government or appropriate lenders as required when students who received aid withdraw from classes. See finding 07-SA-60 for a description.

**84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs		Findings and Recommendations
07-SA-78	Allowable Costs/Cost Principles:  Significant Deficiency  Questioned Cost Finding  \$37,482	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>There were weaknesses in the Department's controls over the payment of Basic Support claims in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. As a result, the Department paid claims in error totaling a net overpayment of \$43,891, resulting in questioned costs of \$34,544.</p> <p>The Basic Support Grant is administered by both the Division of Vocational Rehabilitation (DVR) and the Division of Services for the Blind (DSB). An examination of 241 client files revealed the following:</p> <ol style="list-style-type: none"> <li>One drug claim was paid using an incorrect methodology for payment. Effective December 2001, a State Maximum Allowable Cost (SMAC) rate was initiated for use in determining the lowest price for certain drugs. The SMAC price was not considered when pricing these claims. This oversight resulted in an overpayment for DVR of \$17. The federal share of \$14 is questioned costs.</li> <li>Six claims were paid incorrectly due to the use of an incorrect rate while pricing the claim. The correct rate was not loaded timely into the payment system and is the result of the DVR/DSB payment system not being able to retroactively pay claims based on updated pricing information. Five claims were for DVR and one claim was for DSB. The errors resulted in net underpayments of \$819 and \$3 for DVR and DSB, respectively. The federal share to be questioned for DVR is \$645 and for DSB is \$2.</li> <li>Four DVR inpatient claims were paid in error based on keying errors by agency personnel. This resulted in an overpayment of \$36,916. The federal share of \$29,053 is questioned costs.</li> <li>Sixteen DVR inpatient claims were paid in error due to the rates for the Diagnosis Related Grouping (DRG) and hospital rates being entered incorrectly in the payment system. The errors resulted in a net underpayment of \$48 with a questioned federal share of \$37.</li> <li>One DVR claim was paid in error due to the payment of an incorrectly billed invoice. This invoice was not verified by agency personnel for proper amounts prior to payment. The error resulted in an overpayment of \$728. The federal share of \$573 is questioned costs.</li> <li>One DVR medical claim was paid without the required vendor signature. The vendor was paid \$5,100, the federal share of \$4,014 is considered to</li> </ol>

**84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES**

(continued)

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>be questioned costs.</p> <p>g. One DVR claim was paid in error due to the system paying on the incorrect DRG resulting in an overpayment of \$2,000. The federal share of \$1,574 is considered to be questioned costs.</p> <p>In addition, we noted weaknesses in the Department's controls over the development of the Individualized Plan for Employment (IPE):</p> <p>Three DVR client files included an IPE that did not include the services that were provided to the clients. The total amount paid for services to the clients was \$3,733 of which the federal share of \$2,938 is questioned costs.</p> <p>The control weaknesses that allowed the errors to occur could, under other circumstances, cause other claims to be paid incorrectly by amounts that are significant. Section 1-11 of the Division of Vocational Rehabilitation internal policies manual requires that invoices for hospital services have vendor signatures and be paid at the Medicaid rate. The Medicaid State Plan and the Hospital Manual define the correct methodology for the payment of inpatient and outpatient claims, and calculating cost outliers. The Medicaid Pharmacy manual defines the correct methodology for determining drug pricing. Section 5-3-3 of the DVR internal policies manual requires that services to be provided to reach an employment outcome must be reported on an IPE in the client's case file.</p> <p>This finding impacts grants #H126A050049, #H126A060049, and #H126A070049 at the Division of Vocational Rehabilitation and grants #H126A050050, #H126A060050, and #H126A070050 at the Division of Services for the Blind.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that all invoices are properly processed and paid. Rate changes should be obtained in a timely manner and properly incorporated into the Divisions' payment procedures. Also, the Divisions should ensure that payment calculations are updated regularly in accordance with Medicaid payment methodology. The Divisions should perform an analysis to determine the total impact of the errors and require reimbursement from providers for overpayments. Additionally, the Division should strengthen internal controls to ensure the necessary documentation of services is complete and included in the client files.</p>

**84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES**

(continued)

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The Department concurs with the finding. In each of the three cases cited in the audit, the Individual Plan of Employment has subsequently been updated to reflect approved services which were originally omitted through an oversight. Staff have been cautioned to adhere to established procedures when documenting need and authorizing payments for services.</p> <p>The Department will strengthen internal controls to ensure that all invoices are properly processed and paid. In all of the cases where an overpayment was made the provider has been contacted and a refund has been requested. Additional payments to providers will be made on the next appropriate payment cycle.</p> <p>The Department continues to work with the Division of Medical Assistance, the Department of Information Resource Management, and the Department of Health and Human Services Controller's Office to ensure that all DMA rate changes and payment calculation methodologies are in the current payment system. The discrepancies in rates would be eliminated if the processing of the Basic Support payments was included in the Division of Medical Assistance fiscal agent contract for payment of medical claims; therefore efforts will continue to work with the Division of Medical Assistance and the Controller's Office to become part of that contract.</p>
07-SA-79	<p><u>Eligibility:</u></p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$24,357</p> <p><u>Deficiencies in the Determination and Documentation of Client Eligibility</u></p> <p>There were deficiencies related to the determination of client eligibility and completion of financial needs documentation in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. As a result, we question \$24,357 in costs for this federal program.</p> <p>Our examination of 241 client files revealed cases in which eligibility was not determined in a timely manner and the individual financial needs documentation was not completed according to the specifications in federal requirements:</p> <ul style="list-style-type: none"> <li>Required Agreement to Extend Eligibility Decision forms were not obtained in a timely manner for eight clients. Seven clients were from the Division of Vocational Rehabilitation (DVR) and one client was from the Division of Services for the Blind (DSB).</li> </ul> <p>Title 34 CFR section 361.41 and the Division of Vocational Rehabilitation's</p>

**84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES**

(continued)

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>internal policies manual require that the eligibility extension forms be filed if eligibility cannot be determined within 60 days. Since clients were later determined eligible, there are no questioned costs.</p> <ul style="list-style-type: none"> <li>Three clients did not have appropriate documentation of the individual's financial status. Two files did not have the completed form nor the documentation of the individual's SSI/SSDI status as specified in DVR's policies. Since proof of financial need was not determined, the clients would not be eligible for cost services to be provided. The clients were paid \$644 resulting in questioned costs of the federal share of \$507.</li> <li>Three clients did not have adequate documentation of income for the completion of the financial forms. Without proper documentation of the clients' income, it can not be determined that the clients appropriately met the financial needs tests. These clients were paid \$30,304. The federal share of \$23,850 is questioned costs.</li> </ul> <p>This finding impacts grants #H126A050049, #H126A060049, and #H126A070049 at the Division of Vocational Rehabilitation and grants #H126A050050, #H126A060050, and #H126A070050 at the Division of Services for the Blind.</p> <p><i>Recommendation:</i> The Division of Vocational Rehabilitation and the Division of Services for the Blind should strengthen internal controls to ensure that all applicable eligibility forms are obtained when required and that financial needs forms are completed and documented before cost services are provided in accordance with the requirements specified in federal regulations.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Division of Vocational Rehabilitation Services (DVR) has experienced high staff turnover which has contributed to ongoing problems with determination of eligibility within 60 days and documentation of the client's financial need. DVR is developing an online training module to be completed by Division Rehabilitation Counselors which will strengthen training and orientation of new counseling staff.</p> <p>With regard to verification of SSI/SSDI benefits, DVR has found this process within the Social Security System to be unusually complex and cumbersome. DVR recently began to use TPQY (Third Party Query) to verify benefits and are developing training for all counselors.</p> <p>The questioned costs that were identified will be reviewed and any</p>

## 84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES

(continued)

### III. Federal Award Findings and Questioned Costs

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>overpayment refunded as required by the federal funding agency.</p> <p>For the Division of Services for the Blind (DSB) there are procedures for routine supervisory review of files which should have prevented this type of error from occurring. DSB will remind staff that the required Extension Form must be signed and in the file if eligibility determination can not be made within the required sixty day period from the application date.</p>
07-SA-80	<p>Equipment and Real Property <u>Management:</u></p> <p>Significant Deficiency</p>	<p><u>Control Weaknesses Over Fixed Asset Inventory</u></p> <p>During our testing of the year-end inventory of fixed assets, we noted that the Division of Services for the Blind had control weaknesses in maintaining accurate inventory records. Deficiencies noted included:</p> <ul style="list-style-type: none"> <li>• The original inventory listing identified 43 missing assets from the warehouse. Upon auditor inquiry, all but 7 items were accounted for as located in the warehouse or previously transferred to another location. A review of the 7 missing items identified that the warehouse personnel were not completing appropriate documentation to support the missing items or to properly account for those items on the departmental fixed asset listing as maintained by the Department's Controller's office.</li> <li>• One sample asset item was identified as being transferred from the warehouse. In verifying the asset transfer, we noted that the asset was not included on the departmental fixed asset listing and no documentation was available to support either the transfer or removal of the asset item.</li> </ul> <p>The above errors could result in the fixed asset inventory being incorrectly reported. Federal guidelines provide that the Division properly account for, safeguard, and maintain fixed asset items acquired with Federal funds.</p> <p>This finding impacts grants #H126A050050, #H126A060050, and #H126A070050 at the Division of Services for the Blind.</p> <p><i>Recommendation:</i> The Division of Services for the Blind should enhance its procedures related to the accounting for fixed asset items. Proper documentation should be maintained to support changes to the fixed asset master listing.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The Division of Services for the Blind (DSB) believes that confusion arose when staff changes</p>

**84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES**

(continued)

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>occurred involving those responsible for inventories. During this period, some assets were relocated without adequate documentation to track them. To remedy this problem in the future, the Division and Controller's Office staff have met to review the process and confirm that all forms being used are the most current ones and additional training has been provided to staff. Maintaining accurate asset records is an ongoing process, but we expect all records to be current by June 30, 2008.</p>
07-SA-81 <u>Reporting:</u>  Significant Deficiency	<p><u>Incorrect Reporting of Program Income</u></p> <p>Program income was incorrectly reported on the SF-269, <i>Financial Status Reports</i> by both the Division of Services for the Blind and the Division of Vocational Rehabilitation. The Division of Services for the Blind over-reported program income in the amount of \$373,733, while the Division of Vocational Rehabilitation over-reported program income by \$199,342.</p> <p>The errors occurred due to procedural errors including the failure to agree the reported amounts to the accounting records, failure to include all program income amounts in the presentations, or failure to perform reconciliations of the program income accounts. As program income is considered to be an addition to available grant funds, the incorrect reporting of program income affects total reported grant disbursements and subsequently, the potential incorrect drawdown of Federal funds.</p> <p>Federal guidelines specify the requirements for recording and using program income and require that organizations have adequate controls in place to verify that all program income is properly recorded in the accounting records and reported to Federal oversight agencies.</p> <p>This finding impacts grants #H126A050049, #H126A060049, and #H126A070049 at the Division of Vocational Rehabilitation and grants #H126A050050, #H126A060050, and #H126A070050 at the Division of Services for the Blind.</p> <p><i>Recommendation:</i> Department management should enhance controls related to the identification, recording, and reporting of program income amounts.</p> <p><i>Agency Response:</i> The Department concurs with the finding. In the future, program income will be reported on the SF 269 reports using NCAS records. The program income extracted from NCAS will be verified quarterly by the Controller's Office and the Divisions prior to submitting the reports. The</p>

**84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES**  
(continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
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Divisions of Services for the Blind and of Vocational Rehabilitation Services will train staff to ensure adequate knowledge in verifying program income in NCAS.

**84.173 SPECIAL EDUCATION – PRESCHOOL GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-82	Matching, Level of Effort, <u>Earmarking:</u>  Significant Deficiency	<u>Inadequate Maintenance of Effort</u>  The Department did not meet the federal maintenance of effort requirement for the Special Education – Grants to States and Special Education – Preschool Grants programs. Our audit revealed that the Department spent \$1,741 less than was required from nonfederal sources. See finding 07-SA-48 for a description.
07-SA-83	<u>Reporting:</u>  Significant Deficiency	<u>Annual Federal Report Contained Errors</u>  Child counts included in the Department's "Report of Children and Youth with Disabilities Receiving Special Education Under Part B of the Individuals with Disabilities Education Act" were not supported by underlying documentation. Errors in the report reduce the usefulness of the data to the users. See finding 07-SA-49 for a description.
07-SA-84	<u>Subrecipient Monitoring:</u>  Significant Deficiency	<u>Inadequate Subrecipient Monitoring</u>  The Department did not monitor fiscal matters for subrecipients in the Special Education – Grants to States and Special Education – Preschool Grants programs. As a result, there is an increased risk that unallowable costs at the subrecipient level would not be detected. See finding 07-SA-50 for a description.

**84.268 FEDERAL DIRECT STUDENT LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville Technical Community College

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-85	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights and Lack of Review</u>  Financial aid department employees had information system access rights that were inappropriate, and management could not produce documentation to indicate that reviews were performed of the work processed by the employees to compensate for the inappropriate access. Inappropriate system access rights in the absence of management review could result in errors or fraud in the processing of financial aid awards. See finding 07-SA-44 for a description.

**84.268 FEDERAL DIRECT STUDENT LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Central University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-86	Special Tests and Provisions:  Significant Deficiency	<p data-bbox="519 556 1479 588"><u>Untimely Notice to Lenders of Changes in Students' Status</u></p> <p data-bbox="519 619 1479 808">The University did not provide student financial aid lenders with timely notice when students withdrew from the University. Title 34 CFR, Part 635.309(b)(2) requires the University to notify the National Student Clearinghouse within 30 days of its discovery that a recipient of a Federal Direct Loan has ceased to be enrolled on at least a half-time basis, failed to enroll, or changed his or her permanent address.</p> <p data-bbox="519 840 1479 1029">The University failed to provide timely notice for all 25 of the student withdrawals we reviewed. Six were reported outside of the required timeframe. The remaining 19 were not reported until it was brought to the University's attention by the auditors. These were reported approximately two to 10 months late. The University had not adopted written procedures for providing the notice.</p> <p data-bbox="519 1060 1479 1092">(Award # P007A063097 – Award year 7/1/2006 – 6/30/2007)</p> <p data-bbox="519 1123 1479 1218"><i>Recommendation:</i> The University should develop written policies and procedures and implement controls to provide for timely notification of changes in student status.</p> <p data-bbox="519 1249 1479 1740"><i>Agency Response:</i> The University is in agreement with the audit finding and recognizes the urgent need to strengthen checks and balances when reporting withdrawn students to the National Student Clearinghouse. In this regard, a committee has been formed to review the current process. The committee has already identified ways to strengthen the process to eliminate further findings of this nature. For example, a withdrawal report will be submitted twice monthly to the Registrar's Office from the Dean of Students Office, and a complete review will be done by the Registrar's Office to make sure that withdrawn students have been reported accurately in Banner and the National Student Clearinghouse. Every effort will be made going forward to make absolutely sure that each student institutional withdrawal will be reported accurately to the National Student Clearinghouse to ensure that lenders are notified in a timely manner when a student status changes. It should also be noted that the Banner system is processing the withdrawals that are submitted to the National Student Clearinghouse file. The corrective action has been completed and the implementation date was February 2008.</p>

**84.375 ACADEMIC COMPETITIVENESS GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-87	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. The Federal Family Education Loan awards amount that the University reported to the Office of the State Controller for the year ended June 30, 2007, was overstated by \$2,294,241. See finding 07-SA-41 for a description.
07-SA-88	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  As previously reported, the University assigned information system access rights to University employees inconsistent with adequate security over financial aid data. This could allow employees to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties. See finding 07-SA-42 for a description.
07-SA-89	<u>Special Tests and Provisions:</u>  Significant Deficiency  Questioned Cost Finding	<u>Errors in the Student Financial Aid Application Verification Process</u>  University employees did not properly verify and correct some students' financial aid application data that were used to determine the students' eligibility for financial aid awards. As a result, errors were made in financial aid awards. See finding 07-SA-72 for a description.
07-SA-90	<u>Special Tests and Provisions:</u>  Significant Deficiency	<u>Untimely Return of Federal Funds</u>  The University was late in returning funds that were owed to the federal government for students who were awarded federal financial aid and later withdrew from the University. As a result, the University did not comply with federal regulations. See finding 07-SA-57 for a description.

**84.376 NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT (SMART) GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-91	<u>Cash Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. The Federal Family Education Loan awards amount that the University reported to the Office of the State Controller for the year ended June 30, 2007, was overstated by \$2,294,241. See finding 07-SA-41 for a description.
07-SA-92	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  As previously reported, the University assigned information system access rights to University employees inconsistent with adequate security over financial aid data. This could allow employees to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties. See finding 07-SA-42 for a description.

**93.268 IMMUNIZATION GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs		Findings and Recommendations
07-SA-93	Subrecipient <u>Monitoring:</u>	<u>Value of Vaccines Awarded Not Disclosed to Subrecipients</u>
	Material Weakness	<p>The Division of Public Health did not disclose to its subrecipients the value of vaccines awarded. As a result, there is an increased risk that the value of vaccines was not included on the subrecipients' Schedule of Expenditures of Federal Awards (SEFA), which may have affected whether or not the program was audited at the subrecipient level.</p> <p>The Division awarded Immunization Grants in the form of vaccines and cash to subrecipients for calendar years 2006 (H23/CCH422554-04) and 2007 (H23/CCH422554-05). Over 95 percent of the subrecipients' awards were in the form of vaccines; however, the subrecipients were never informed of the value of these vaccines. Although the Department of Health and Human Services had procedures in place to ensure local government subrecipients obtain the required audits and that appropriate action was taken on audit findings, it is highly unlikely that the Immunization Grants would be selected for audit at the subrecipient level because the subrecipients would only have the value of cash received to report in their SEFA.</p> <p>OMB Circular A-133 requires that a pass-through entity be responsible for communicating the Federal award information to each subrecipient. It also requires that the value of vaccines received by the State and its subrecipients as well as grant funds be included in the total expenditures when determining Type A programs and that the value of vaccines be included with grant funds on the SEFA.</p> <p><i>Recommendation:</i> The Division should implement procedures to provide the value of vaccines awarded to its subrecipients to ensure the accurate reporting of federally awarded vaccines.</p> <p><i>Agency Response:</i> The Department agrees with this finding. The Division is currently developing a plan to ensure that subrecipients are aware that the value of the vaccines is considered to be financial assistance and to provide a report that summarizes the value of vaccines distributed during a State fiscal year by subrecipient. Funding sources for the vaccines will be identified in accordance with the Division's CDC Annual Spend Plan and CDC's Population Estimate Survey. The Department will work with the CDC to ensure this proposed solution fully meets expectations.</p>
	Material Noncompliance	

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-94	<p>Allowable Costs/Cost Principles:</p> <p>Significant Deficiency</p>	<p><u>Improper Access to the County Administration Reimbursement System (CARS)</u></p> <p>We identified deficiencies in the Division of Social Service's oversight and management of employee access to the County Administration Reimbursement System (CARS). The CARS processes payments for administrative and service costs for various grants including TANF as well as tracks county expenditures by program. Of our sample of 29 identified users, we noted 14 users did not have authorization documentation on file to support individuals' access to the CARS system. In addition, we found conflicting data sets between the Division of Information Resource Management and the County Administration section with the Department's Office of Controller as to the population of individuals with user access.</p> <p>Improper access to computer systems can result in both intentional and unintentional security breaches. Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide Information Technology Standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights and immediate termination of access upon severance or leaving employment.</p> <p>This finding impacts grants #G0601NCTANF and #G0702NCTANF.</p> <p><i>Recommendation:</i> The Division of Social Services should continue to enhance its prescribed procedures for documenting security access privileges for the County Administration Reimbursement system. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements. In addition, periodic reconciliations should be performed by the Division of Information Resource Management and the County Administration section to ensure data consistency.</p> <p><i>Agency Response:</i> The DHHS Office of the Controller has not always maintained a list of employees with access to the County Administration Reimbursement System (CARS). This list was developed and implemented by a former supervisor who felt the need to authorize access to the CARS in order to limit unauthorized access. Upon further review, the Department feels that this authority is outside of the scope of work for which the Office of the Controller is responsible. Therefore, the Office of the Controller will immediately cease approving access to the CARS and maintaining a list of</p>

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>authorized system users. Requests for access to CARS will be forwarded to the DHHS Customer Support Center which will be responsible for maintaining authorization documentation on file to support DHHS Controller's Office employees' access to the CARS system.</p> <p>Access to CARS for county staff is managed by the county Security Officer, who forwards the request for access, using the County DSS Staff Information Resource Access Authorization Form (IRAAF), directly to the DHHS Customer Support Center. The county Security Officer is responsible for maintaining authorization documentation on file to support county employees' access to the CARS system. County security officers in the counties where there were county staff without authorization on file will be contacted to ensure that subsequent to the finding authorization documentation was secured.</p> <p>DHHS staff will explore how best to accomplish the recommendation to ensure that access is restricted to authorized users and employee user access rights are systematically evaluated; to ensure privileges granted are appropriate for the necessary job requirements.</p>
07-SA-95	<p><u>Eligibility:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p>Weaknesses were noted relating the segregation of duties performed by county caseworkers in the performance of their intake functions within the Eligibility Information System (EIS). There are no application controls in the EIS system to prevent the same caseworker from recording and approving the program eligibility application. Therefore, a county caseworker could incorrectly add applicants to the program with little or no detection.</p> <p>The Department should implement a division of roles and responsibilities that would properly segregate the recording and authorizing functions within the eligibility application process to ensure that no single individual could subvert a critical process.</p> <p>This finding impacts grants #G0601NCTANF and #G0702NCTANF.</p> <p><i>Recommendation:</i> The Department should take appropriate action to address the identified segregation of duties weakness. A possible solution could be implementing an application change to the Eligibility Information System that would result in the proper segregation of the recording and authorizing functions for eligibility applications at the county level. Consideration should also be given to increasing the Quality Assurance activities that should be</p>

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>performed at the County level.</p> <p><i>Agency Response:</i> To impose this mandate on the 100 county departments of social services at this time could have negative consequences for our program applicants, state and federal program error rates, and county and state administrative costs. While we are aware that state staff need to closely monitor the county staff regarding errors in application processing, we feel that we have existing safeguards in place that are outlined below.</p> <p>Existing Safeguards That Would Detect Fraud:</p> <p>State monitors pull approximately 450 to 800 county records per month and check for errors and improper actions in application processing.</p> <p>On an annual basis, Quality Control (QC) consultants pull approximately 700 county records for Medicaid QC, 1416 county records for PERM (includes Medicaid and NCHC), and 2000 county records for CARR (Case Action Record Review).</p> <p>There are reports (i.e., Caseworker Supervisor Activity Report, the weekly and monthly Report Cards, and the Application Included Report) that are generated for use by county managers that indicate the case actions completed each month. The caseworker that keyed the action is associated on the report with the applicable case action.</p> <p>Medicaid Program Representatives have also recommended that county management pull application logs on a regular basis to check for discrepancies by comparing the logs to the EIS reports of applications taken.</p> <p>Future Actions That Will Detect Fraud:</p> <p>The State is currently seeking a new case management automation solution that will replace EIS. This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that states the vendor must provide a method to automatically append a case unit action for second party review based on policy and worker profile.</p> <p>State management will continue to emphasize to county directors the importance of second party review procedures especially in areas where the</p>

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		same caseworker registers and disposes of the application.
07-SA-96	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding	<p data-bbox="535 640 1291 682"><u>Identified Local County Eligibility Issues With the TANF Program</u></p> <p data-bbox="535 703 1464 808">We identified deficiencies in the eligibility documentation for participants of the Temporary Assistance for Needy Families (TANF) program. We believe that questioned costs are likely to exceed \$10,000 in the population.</p> <p data-bbox="535 829 1464 1018">North Carolina grants TANF funds to the counties as part of the Work First County Block Grant. Each county is responsible for ensuring that only eligible families are approved for Work First. The Office of the State Auditor randomly selected 5 local counties for testing of the local eligibility process with our sample selection consisting of 25 participants for each selected county. Of the 125 tested case files, deficiencies were identified in 11 case files as follows:</p> <ul data-bbox="568 1050 1464 1501" style="list-style-type: none"> <li>• One case file did not have adequate or complete kinship verification.</li> <li>• Three case files did not have proof of household on file.</li> <li>• One case file had no citizenship verification, no household verification, and no kinship or residency documentation.</li> <li>• Two case files had no budget documentation.</li> <li>• One case file had no proof of household or residency.</li> <li>• Two case files did not contain an application or a budget.</li> <li>• One case file selected for review could not be located.</li> </ul> <p data-bbox="535 1522 1464 1774">Federal regulations for the TANF program specify that eligibility for TANF assistance requires a family to include a minor child who lives with a parent or other adult caretaker relative. A family must also be "needy", that is, financially eligible according to the State's applicable income and resource criteria. We noted that caseworkers were involved in establishing and approving all aspects of the eligibility determination process. In addition, errors were noted where caseworkers either failed to request, follow-up on a request, or maintain complete documentation to support the eligibility determination process.</p> <p data-bbox="535 1795 1331 1837">This finding impacts grants #G0601NCTANF and #G0702NCTANF.</p> <p data-bbox="535 1858 1464 1900"><i>Recommendation:</i> The Division of Social Services should enhance its</p>

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>monitoring and training activities for county intake personnel to ensure proper determination for the TANF program. Counties should provide additional training to staff to ensure documentation of the eligibility determination process. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p><i>Agency Response:</i> The Work First field supervisor shall instruct the eight Work First Representatives to review with all counties the policies and procedures for documenting proper eligibility determination. In addition, a "Dear County Director" letter will be sent to the 100 counties informing them of the audit findings, reminding them of the policies for documenting proper eligibility as well as encouraging them to consider implementing local case review processes.</p> <p>Each finding will be evaluated and any questioned costs will be recouped.</p>
<p>07-SA-97      <u>Eligibility:</u></p> <p>Significant Deficiency</p>	<p><u>Lack of Program Change Controls for the Eligibility Information System (EIS)</u></p> <p>The Department does not enforce segregation of duties for program application changes to the Eligibility Information System (EIS). Instances were noted where the person making a change to the program was the same person also approving that change. Consequently, programmers are able to implement changes to the production environment without any secondary approval. Additionally, the Department does not maintain an adequate audit trail of the program changes requested by the users, approval of the changes to be made, program changes made by the programmers, or the authorization of the program changes by another programmer prior to implementation. As a result, unauthorized changes to the EIS system could go undetected which could have a material impact on the associated programs including TANF.</p> <p>All changes, including emergency maintenance and system patches, relating to infrastructure and applications within the production environment should be formally managed in a controlled manner. Program changes, including those to procedures, processes, and system and service parameters, should be tracked and authorized prior to implementation and reviewed against planned outcomes following implementation.</p> <p>Department policy states that an audit trail shall include sufficient information to document the occurrence of the event and the origin of that event. Audit logs are to be maintained by the system owner as supporting documentation.</p>

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>This finding impacts grants #G0601NCTANF and #G0702NCTANF.</p> <p><i>Recommendation:</i> The Department should review its policies and procedures for program changes made to the application software for the EIS system. The EIS application should be maintained whereby it is possible to track and monitor changes to the application software.</p> <p><i>Agency Response:</i> DIRM staff (Endeavor team) will implement the changes to Endeavor to incorporate the appropriate controls with a quorum of two no later than April 30, 2008. This control will prohibit any EIS staff from approving a package they have created. Audit trail request by the user, approval of the change, and implementation is tracked by the QA Track Record application used by both IT and client entities.</p>
07-SA-98	<p><u>Eligibility:</u></p> <p>Significant Deficiency</p>	<p><u>Improper Access to the Eligibility Computer Systems</u></p> <p>We identified deficiencies in the Division of Social Service's oversight and management of employee access to the Eligibility Information System (EIS). Improper levels of access to the EIS system were identified for three of twelve employees tested as the employees were no longer in the positions for which the access was required. In addition, nine of the twelve employees did not have authorization documentation on file to support the granted level of access.</p> <p>Similar test procedures were performed for the Enterprise Program Integrity Control System (EPICS). Of five users tested, we noted that one separated employee continued to have system access. Authorization documentation was not on file for any of the five users tested.</p> <p>Improper access to computer systems can result in both intentional and unintentional security breaches. Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide Information Technology Standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights and immediate termination of access upon severance or leaving employment.</p> <p>This finding impacts grants #G0601NCTANF and #G0702NCTANF.</p> <p><i>Recommendation:</i> The Division of Social Services should continue to enhance its prescribed procedures for documenting security access privileges</p>

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>for both the EIS and EPICS systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The policy manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of EIS and EPICS will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>Access to EIS for the three individuals identified in the Audit was revoked. The Division of Social Services' Security Officer will insure that documentation to support the appropriate access to EIS for the remaining nine individuals identified in the Audit is obtained and placed in the file. Access to EPICS for the separated employee identified in the Audit was revoked. The Division of Social Services' Security Officer will insure that documentation to support the appropriate access to EPICS for the remaining five individuals identified in the Audit is obtained and placed in the file.</p>
07-SA-99  Eligibility:  Significant Deficiency  Questioned Cost Finding  \$997	<p><u>Documentation Lacking in County TANF Case Files</u></p> <p>CPAs performing the county audits tested 1,154 case files for the Temporary Assistance for Needy Families (TANF) program and found five deficiencies in eligibility documentation. The known questioned costs in these cases total \$997, and we believe that it is likely that questioned costs exceed \$10,000 in the population. The findings are summarized below:</p> <ul style="list-style-type: none"> <li>One application was not signed by the case worker. In two other cases the "Mutual Responsibility Agreement" was not signed by the case worker.</li> <li>One client record did not have verification of countable assets documented in the file. The auditor questioned cost totaling \$181 which represents the monthly benefit received by the client in the month selected for testing. According to eligibility rules, the county should perform a verification of countable assets as part of the</li> </ul>

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>eligibility determination process.</p> <ul style="list-style-type: none"> <li>One client was not eligible because the county failed to require him to renew enrollment in the First Stop Program at the eligibility review. All Work First parents are required to re-register with the local First Stop Program at each eligibility review. The auditor questioned cost totaling</li> </ul> <p>\$816 which represents the benefits received for the time period that the client was ineligible.</p> <p>This finding impacts grants #G0601NCTANF and #G0702NCTANF.</p> <p><i>Recommendation:</i> The auditors recommended that the county evaluate its review procedures and make changes where feasible. They also recommended that management establish procedures to ensure that all client records contain verification of countable assets. The auditors also recommended that the county instruct the Work First staff regarding the requirements at each eligibility review.</p> <p><i>Agency Response:</i> The Work First field supervisor shall instruct the eight Work First Representatives to review with all counties the policies and procedures for documenting proper eligibility determination. In addition, a "Dear County Director" letter will be sent to the 100 counties informing them of the audit findings, reminding them of the policies for documenting proper eligibility as well as encouraging them to consider implementing local case review processes.</p>

**93.563 CHILD SUPPORT ENFORCEMENT****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-100	Special Tests and Provisions:  Material Weakness  Material Noncompliance	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>The Division of Social Services failed to take appropriate action in the established time periods for its child support cases. These failures exceeded the 25% error rate used by the federal government to determine substantial compliance with child support requirements.</p> <p>Weaknesses identified in the Division of Social Service's system of managing and bringing enforcement actions included (our testwork was performed for all open cases in the Division's Data Warehouse):</p> <ul style="list-style-type: none"> <li>a) Federal regulations require the Division of Social Services to establish paternity and support obligations for all IV-D cases that require this type of action. We found that 39% of open cases were not in compliance with this requirement.</li> <li>b) Federal regulations require the Division of Social Services to provide the appropriate child support services needed for interstate cases (cases in which the child and custodial parent live in one state and the responsible relative lives in another state). We found that 32% of open cases were not in compliance with this requirement.</li> </ul> <p>Federal regulations require child support agencies to maintain an effective system of monitoring compliance with support obligations. Regulations require that within 90 days of locating an absent parent, the Division of Social Services must establish an order for support, establish paternity, or document unsuccessful attempts to achieve the same. Federal regulations also require actions to be taken on interstate cases in specified timeframes, including referring cases to other states within 20 calendar days of locating an absent parent in the other states and providing services necessary as a responding state.</p> <p>This finding impacts grants #G0604-NC4004 and G0704-NC4004.</p> <p><i>Recommendation:</i> The Division of Social Services is performing self-assessments to review their compliance with applicable federal guidelines. Management should continue to evaluate and enhance its internal control procedures to ensure compliance with federal child support processing requirements.</p> <p><i>Agency Response:</i> Since 2002, numerous corrective actions have been developed and implemented to improve compliance in the areas of Establishment (Paternity and Child Support) and Interstate. As a result of</p>

**93.563 CHILD SUPPORT ENFORCEMENT (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>corrective actions, the statewide compliance score in Interstate has risen continuously: 2003-39%, 2004-44%, 2005-54%, 2006-64%, and 2007-68%. Improvement will continue as we maximize the resources we have and develop greater skills with the tools available to aid in meeting the required timeframes. Training in this area continues to be emphasized by field staff and regional trainers. Additionally, Interstate Self-Assessment reports are generated monthly in the data warehouse and made available to local office workers who are instructed to identify and work on cases that require action in order to meet compliance standards. Local offices that do not score 75% in Interstate self-assessment work with their Regional Representative to develop a Corrective Action Plan that includes activities intended to improve the score. COAs are monitored quarterly by the Regional Representative and monitoring reports are submitted to the Assistant Chief for Local Operations. Child support agents carry large caseloads ranging from 400 to 600 cases. Staff turnover rates are high; therefore, vacancies often create even larger caseloads for remaining staff. Compliance in Interstate is expected to improve as resources are allowed. However, complete compliance may not be achievable at present due to staffing levels.</p> <p>As a result of corrective actions, the statewide compliance score in Establishment has risen continuously: 2002-35%, 2003-41%, 2004-51%, 2005-57%, 2006-58%, and 2007-61%. Establishment is a very difficult area in which to achieve compliance because the regulations require that both paternity and support be established or that the non-custodial parent be served with court action within 90 days of location. Unfortunately, situations occur that cause the timeframe to expire: NCPs often schedule an appointment to discuss paternity and support and don't show up or reschedule, genetic testing may be necessary which causes a delay while the lab completes the testing, court action is often filed but the NCP cannot be located for service at his/her last known address, etc. Child support agents carry large caseloads ranging from 400 to 600 cases. Staff turnover rates are high, therefore vacancies often create even larger caseloads for remaining staff. It is very difficult for an agent with a large caseload to handle each case with strict timeframes, even when no delays occur. Currently, 5 of 16 state-operated offices and 36 of 71 county-operated offices are in compliance with Establishment timeframes. Field staff work with local office supervisors to develop Corrective Action Plans annually in those offices that are out of compliance. Every quarter, field staff monitor the local office CAPs and submit monitoring reports to the Assistant Chief for Local Operations. Additionally, Establishment Self-Assessment reports are generated monthly in the data warehouse and made available to local office supervisors and workers. Workers are instructed to use the reports to identify and work on cases that require action in order to meet compliance standards. Compliance in the area of Establishment is probably not possible until worker caseloads are reduced</p>

**93.563 CHILD SUPPORT ENFORCEMENT (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		to a more manageable size.
07-SA-101	Special Tests and Provisions:  Significant Deficiency	<p><u>Improper Authorization for Access to the Automated Collection Tracking System (ACTS)</u></p> <p>We identified deficiencies in the Division of Social Service's oversight and management of employee access to the Automated Collection Tracking System (ACTS). Documentation to support user authorization levels was not available for seven of the 15 tested system users. Established procedures for granting access for all users were not being consistently followed and periodic reviews were not being performed to verify proper user authorizations.</p> <p>Improper access to computer systems can result in both intentional and unintentional security breaches. Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide Information Technology Standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights and immediate termination of access upon severance or leaving employment.</p> <p>This finding impacts grants #G0604-NC4004 and G0704-NC4004.</p> <p><i>Recommendation:</i> The Division of Social Services should enhance its prescribed procedures for documenting security access privileges for ACTS. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> Accurate documentation has been completed for all users.</p> <p>Child Support Enforcement is currently following the new Information Security Manual, developed June 2007, by the Division of Social Services. We are in the process of obtaining a new ACTS worker profile form and confidentiality agreement for all CSE workers.</p> <p>Periodic reviews will be conducted to ensure all ACTS users are authorized. The CSE Central Office Security Officer will send a quarterly email message to all local office supervisors requesting confirmation of the continuing employment of all staff. We will emphasize the importance of adherence to the security procedures. Supervisors will be requested to review the ACTS</p>

**93.563 CHILD SUPPORT ENFORCEMENT** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
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worker table to determine if any staff needs to be removed or level of access modified. The Central Office Security Officer is dependent upon the local offices to provide timely, accurate information regarding an employee's departure from the agency. When received, responses from the supervisors will be documented and retained for future reference.

**93.658 FOSTER CARE – TITLE IV-E****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-102	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$24,545	<p><u>Identified Local County Eligibility Issues With the Foster Care IV-E Program</u></p> <p>We identified two instances where ineligible payments were made in the Foster Care IV-E program. As a result, we are questioning \$24,545 in costs. In addition, the affected counties should review for additional costs that may be related to prior years.</p> <p>In North Carolina, each county is responsible for determining Foster Care IV-E eligibility. The Office of the State Auditor randomly selected 5 local counties for testing of the local eligibility process with our sample selection consisting of 25 participants for each selected county. Of the 125 tested case files, deficiencies were identified in two cases as identified below:</p> <ul style="list-style-type: none"> <li>• One error was noted where the judicial determination was not made within 60 days of removing the child from the home. The total amount paid during the 2007 audit year was \$817.</li> <li>• One error was noted where the child did not live with a parent or specified relative within the six-month timeframe of removal. Total payments for this ineligible child during the 2007 audit year were \$23,728. The county indicated that it had discovered this error during a review just prior to our visit.</li> </ul> <p>Federal regulations for the Foster Care program require that the judicial determination occur no later than 60 days from the date of the child's removal from the home. Regulations also provide specific requirements that must be met for the child to meet the definition of living with a specified relative.</p> <p>This finding impacts grants #0601NC1401 and #0701NC1401.</p> <p><i>Recommendation:</i> The Division of Social Services should enhance its monitoring and training activities for county intake personnel to ensure proper determination for Title IV-E funding occurs. Counties should provide additional training to staff to ensure documentation of the eligibility determination process. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p><i>Agency Response:</i> The Child Welfare field supervisor shall instruct the eight Child Welfare Representatives (CWR) to provide training to county staff on policies and procedures for documenting proper eligibility determination. The CWR's will review cases to assure proper eligibility determination. Monthly written reports will be provided to the CWR supervisor as well as the county department of social services. In addition, a "Dear County Director" letter will</p>

**93.658 FOSTER CARE – TITLE IV-E (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>be sent to the 100 counties informing them of the audit findings, reminding them of the policies for documenting proper eligibility as well as encouraging them to consider implementing local case review processes.</p> <p>Each finding will be evaluated and any questioned costs will be recouped.</p>
<p>07-SA-103    <u>Eligibility:</u></p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$20,003</p>	<p><u>Documentation Errors in County Foster Care IV-E Program</u></p> <p>CPAs performing the county audits tested 537 case files and found deficiencies with eligibility documentation in six cases resulting in known questioned costs of \$20,003. The findings are summarized below.</p> <ul style="list-style-type: none"> <li>One case was not keyed correctly in the state's reimbursement system. As a result, the county continued to receive reimbursement for a client who had left the Foster Care program. This resulted in an overpayment of \$161. Additional tests revealed that the county had been over-reimbursed \$20,003 for the fiscal year. This amount was questioned by the auditor.</li> <li>Four cases did not have the eligibility redetermination completed within the specified time period. Eligibility redetermination is required whenever need or deprivation changes, and at least every 12 months.</li> <li>One case did not have an initial or updated case plan in the file.</li> </ul> <p>This finding impacts grants #0601NC1401 and #0701NC1401.</p>
	<p><i>Recommendation:</i> The auditors recommended that reconciliations be performed monthly to detect billing errors. The auditors recommended that controls be implemented to notify responsible persons when eligibility redetermination is required. Auditors also recommended that the county provide additional training to staff to ensure that the appropriate documents are retained in the case files.</p>
	<p><i>Agency Response:</i> The Division's field staff will review with all counties the monthly fiscal reports and the importance of timely reconciliation of these reports. A "Dear County Director" letter will be sent to the 100 counties encouraging timely reconciliations. The local business liaisons will provide consultation to counties regarding this process. Additionally, the field staff will encourage county staff to attend the training, "Money Matters", offered by the Division.</p>

**93.659 ADOPTION ASSISTANCE****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-104	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$10,940	<p data-bbox="519 556 1472 588"><u>Identified Local County Eligibility Issues With the Adoption Assistance Program</u></p> <p data-bbox="519 619 1472 745">We identified three ineligible recipients of assistance from the Adoption Assistance program. As a result, we question \$10,940 in costs for this federal program. In addition, the counties where the errors were noted should review for additional costs that may be related to the prior years.</p> <p data-bbox="519 777 1472 924">In North Carolina, each county is responsible for determining eligibility for the Adoption Assistance program. The Office of the State Auditor randomly selected 60 case files from across the state for testing of the local eligibility process. Of the 60 tested case files, deficiencies were identified in three cases as identified below:</p> <ul data-bbox="568 955 1472 1207" style="list-style-type: none"> <li>• Two errors were noted where the adoption Assistance Agreement was dated after the formal Adoption Decree. The total amount paid during the 2007 audit year was \$7,550.</li> <li>• One error was noted where the eligibility checklist confirmed eligibility for Title IV-B Adoption Assistance; however, the child was being paid from the Title IV-E Adoption Assistance program. Total payment for this ineligible child during the 2007 audit year was \$3,390.</li> </ul> <p data-bbox="519 1239 1472 1386">A contributing factor to the errors noted in participant eligibility is the lack of monitoring procedures performed by the State. We noted that standardized forms that assist in the eligibility determination process were not consistently maintained or uniformly completed to support compliance with the eligibility criteria.</p> <p data-bbox="519 1417 1472 1449">This finding impacts grants #0601NC1401 and #0701NC1401.</p> <p data-bbox="519 1480 1472 1669"><i>Recommendation:</i> The Division of Social Services should enhance its monitoring and training activities for county intake personnel to ensure proper determination for Title IV-E funding occurs. Counties should provide additional training to staff to ensure documentation of the eligibility determination process. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p data-bbox="519 1701 1472 1848"><i>Agency Response:</i> The Division of Social Services has developed a monitoring tool and has begun the process of monitoring Adoption Assistance eligibility requirements. This review has been added to the Division's monitoring plan. Training is offered by the Division regarding IV-E eligibility. Counties will be reminded of this training by field staff.</p>

**93.659 ADOPTION ASSISTANCE** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

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For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs		Findings and Recommendations
		Each case with errors will be evaluated and any questioned costs will be recouped.
07-SA-105	Subrecipient Monitoring:	<u>Monitoring Procedures Not Performed for the Adoption Assistance Program</u>
	Material Weakness	Subrecipient monitoring was limited for the Adoption Assistance program during our audit year. The Division of Social Services initiated more comprehensive monitoring procedures effective July 1, 2007.
	Material Noncompliance	OMB Circular A-133 provides that a pass-through entity is responsible for monitoring subrecipients' use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the Federal awards are administered in compliance with laws, regulations, and the provisions of contracts or grant agreements.
		This finding impacts grants #0601NC1407 and #0701NC1407.
		<i>Recommendation:</i> The Division of Social Services should take appropriate action to ensure that its implemented monitoring procedures complies with OMB Circular A-133 requirements and ensures subrecipient compliance with Federal guidelines governing the Adoption Assistance grant.
		<i>Agency Response:</i> The Division began monitoring the Adoption Assistance Title IV-E program effective July 1, 2007. This finding has been fully corrected.

**93.667 SOCIAL SERVICES BLOCK GRANT****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-106	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p data-bbox="519 556 1482 588"><u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u></p> <p data-bbox="519 619 1482 714">We identified deficiencies in the monitoring procedures for the Social Services Block Grant (SSBG) program. As a result, there was an increased risk of noncompliance with federal requirements.</p> <p data-bbox="519 745 1482 840">The Division's monitoring plan establishes a minimum number of SSBG cases to be monitored during each site visit. In seven of the 20 sample counties examined, the minimum number of cases was not reviewed.</p> <p data-bbox="519 871 1482 1144">We also noted instances where the monitoring tool was not sufficiently completed to support compliance with the eligibility requirements for reimbursement from SSBG funds. We identified six cases from our 20 sample counties population where the monitoring tool was either not completed to indicate that monitoring activities were performed or the tool was unclear relative to TANF participant income eligibility requirements. The deficiencies in the documentation of the monitoring process resulted in the performance of additional procedures to verify the eligibility of these TANF participants and the subsequent reimbursement with SSBG funds.</p> <p data-bbox="519 1176 1482 1480">The guidelines for monitoring activities are established in regulations for the Social Services Block Grant program as well as the Monitoring Plan (Plan) created by the Division of Social Services' Family Support and Child Welfare Services Section. Per the Plan, minimum sample sizes are established based on individual county criteria. The Program Compliance Monitors are responsible for monitoring the eligibility determination process including the child and family income requirements applicable to TANF recipients that are reimbursed from SSBG fund transfers. The failure to perform monitoring procedures in accordance with the established Plan could result in payments being made to ineligible participants.</p> <p data-bbox="519 1512 1482 1543">This finding impacts grants #G0601NCSOSR and #G0701NCSOSR.</p> <p data-bbox="519 1575 1482 1732"><i>Recommendation:</i> The Division of Social Services should review its current Plan to ensure that it adequately addresses its planned monitoring activities. Emphasis should be placed on ensuring monitors review and document critical elements that support the appropriate use of SSBG funds and the overall monitoring results.</p> <p data-bbox="519 1764 1482 1879"><i>Agency Response:</i> In response to the minimum number of SSBG cases not monitored in 7 of 20 counties examined, cases were listed as SSBG on the query but upon arrival, the monitor found they were listed in error. Additional cases were not requested or available. To prevent a repeat of this issue, the</p>

**93.667 SOCIAL SERVICES BLOCK GRANT (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>monitoring plan has been updated to include in the process of sample selection that an over sample of cases be drawn in all monitoring categories to have potential substitutes in the event that a case pulled for monitoring is found not applicable. The plan shall reflect that if a county's caseload does not include sufficient cases with active service provision within the over sample, then the monitoring shall be limited to those cases with active services. Counties are also required to verify cases selected for the program being monitored prior to the onsite monitoring.</p> <p>The monitor failed to complete a portion of the SSBG monitoring tool that assigns points and percentages earned for applicable items on the tool in one of 20 sample cases. Both monitors have been instructed to pay closer attention to detail when completing all monitoring tools to prevent a repeat of this issue. The Division has also secured another monitoring position to alleviate the extreme volume of work associated with Child Welfare monitoring that contributed to this error.</p> <p>In response to five of 20 sample cases with the issue around whether or not the child/parent was eligible for funding in regard to the income requirement for TANF eligibility, the monitor inadvertently checked the wrong item on the tool or failed to check items required to be checked on the tool to determine eligibility. The monitor did; however, secure the required information for each of the cases in question during the auditing process that showed each case did indeed meet TANF funding eligibility requirements. The additional monitoring position secured by the Division will also alleviate errors of this sort. The monitors have also been instructed to pay more attention to details when completing this tool to prevent a repeat of this issue.</p>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-107	<u>Eligibility:</u>  Material Weakness  Material Noncompliance	<u>Deficiencies in Calculation of Key Eligibility Information</u>  <p>Adequate controls are not in place to ensure that the applicant's budget amount for the State Children's Health Insurance program, a key element in the initial determination of applicant eligibility, is properly calculated. Thus, there is an increased risk of payment to ineligible participants.</p> <p>Currently, county caseworkers are either manually calculating the budget amount or using excel spreadsheets to determine the budget amount. The calculation is complex, which makes it prone to error. Our tests of five randomly selected counties found significant errors in the budget calculations.</p> <p>This finding impacts grants 05-0605NC6101, #05-0605NC5021, and #05-0705NC5021.</p> <p><i>Recommendation:</i> The Department should take appropriate action to enhance the control procedures over the budget calculation process. One solution may be to have the Eligibility Information System perform the budget calculations to implement more control over the accuracy of budget calculations and minimize the risk of error from manual budget calculations. This would also provide for consistency in the calculations across all North Carolina counties.</p> <p><i>Agency Response:</i> The Department of Health and Human Services concurs with this finding. However, it would not be cost effective to modify the EIS to include this calculation at this time. This weakness will be resolved with the implementation of the DHHS North Carolina Families Accessing Services through Technology (NC FAST) automation initiative.</p>
07-SA-108	<u>Eligibility:</u>  Material Weakness  Material Noncompliance	<u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u>  <p>We noted weaknesses in the segregation of duties performed by county caseworkers in the performance of their intake and eligibility approval functions within the Eligibility Information System (EIS). There are no application controls in the EIS to prevent the same caseworker from recording and approving the program eligibility application. Therefore, a county caseworker could incorrectly add applicants to the program with little or no detection.</p> <p>This finding impacts grants 05-0605NC6101, #05-0605NC5021, and #05-0705NC5021.</p>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Department should take appropriate action to address the identified segregation of duties weakness. A possible solution could be implementing an application change to the Eligibility Information System that would result in the proper segregation of the recording and authorizing functions for eligibility applications at the county level. Consideration should also be given to increasing the Quality Assurance activities that should be performed at the County level.</p> <p><i>Agency Response:</i> The Department of Health and Human Services concurs with the finding in principle. However, to impose this mandate on the 100 county departments of social services at this time could have negative consequences for our program applicants, state and federal program error rates, and county and state administrative costs. While we are aware that state staff need to closely monitor the county staff regarding errors in application processing, we feel that we have existing safeguards in place that are outlined below.</p> <p>Existing Safeguards That Would Detect Fraud:</p> <p>State monitors pull approximately 450 to 800 county records per month and check for errors and improper actions in application processing.</p> <p>On an annual basis, Quality Control (QC) consultants pull approximately 700 county records for Medicaid QC, 1416 county records for PERM (includes Medicaid and NCHC), and 2000 county records for CARR (Case Action Record Review).</p> <p>State program representatives visit counties on a monthly basis and pull case records for many different purposes throughout the year. The results of these reviews are shared with both county and state managers for corrective action purposes.</p> <p>Each county has some type of second party review process where records are pulled internally and checked by a supervisor or lead worker. The number of records checked varies by county.</p> <p>There are reports (i.e., Caseworker Supervisor Activity Report, the weekly and monthly Report Cards, and the Application Included Report) that are generated for use by county managers that indicate the case actions completed each month. The caseworker that keyed the action is associated on the report with the applicable case action.</p> <p>Medicaid Program Representatives have also recommended that county</p>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

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For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>management pull application logs on a regular basis to check for discrepancies by comparing the logs to the EIS reports of applications taken.</p> <p>Future Actions That Will Detect Fraud:</p> <p>The State is currently seeking a new case management automation solution that will replace EIS. This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that states the vendor must provide a method to automatically append a case unit action for second party review based on policy and worker profile.</p> <p>State management will continue to emphasize to county directors the importance of second party review procedures especially in areas where the same caseworker registers and disposes of the application.</p>
<p>07-SA-109    <u>Eligibility:</u></p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p>	<p><u>Identified Local County Eligibility Issues With the State Children's Health Insurance Program</u></p> <p>We identified deficiencies in the eligibility documentation for participants of the State Children's Health Insurance (Health Choice) program. We believe that questioned costs are likely to exceed \$10,000 in the population.</p> <p>In North Carolina, each county determines eligibility for the Health Choice program. The Office of the State Auditor randomly selected 5 local counties for testing the local eligibility process with our sample selection consisting of 25 participants for each selected county. We identified weaknesses related to the determination of client eligibility and the completion of the financial documentation. Of the 125 tested case files, deficiencies were identified in 33 case files as noted below:</p> <ul style="list-style-type: none"> <li>Twenty-four case files did not have appropriate documentation of the individual's financial status. Without proper documentation and calculation of the client's income, it can not be determined that the client appropriately met the financial thresholds for eligibility. In one of these cases, the income calculation error resulted in the child being ineligible for Health Choice, but rather should have been deemed eligible under Medicaid.</li> </ul>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> <li>• Three case files did not contain properly completed on-line verifications. These verifications are used to ensure that the clients do not have undisclosed income, such as child support payments. These are also used to ensure that the applicant does not have any vehicles registered to them at the Division of Motor Vehicles.</li> <li>• One case file did not have the applicant's state residency adequately documented. This documentation ensures that the State is not making payments for individuals who are not residents of the State of North Carolina.</li> <li>• Three case files did not contain a properly completed on-line verification. These also did not contain appropriate documentation of the individual's financial status.</li> <li>• Two case files were not properly documented as there were no files for these individuals.</li> </ul> <p>Federal regulations for the State Children's Health Insurance program establish income requirements that should be considered when determining eligibility. Other key criteria that are required to be verified in determining Health Choice eligibility include North Carolina residency and completion of on-line verification.</p> <p>This finding impacts grants 05-0605NC6101, #05-0605NC5021, and #05-0705NC5021.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should enhance its monitoring and training activities for county intake personnel to ensure proper eligibility determination for the State Children's Health Insurance program. Counties should provide additional training to staff to ensure documentation of the eligibility determination process. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Division of Medical Assistance will implement corrective action through our Medicaid Program Representatives (MPR) and conduct other monitoring as well as reinforce to the county DSS personnel the importance of appropriate verification and documentation in the enrollment.</p> <p>In addition DMA will continue to regularly conduct reviews of case files</p>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>through:</p> <ul style="list-style-type: none"> <li>Quality Control Reviews – Statistical case sampling is performed to test compliance with the state's eligibility policies and instructions.</li> <li>Applications Monitoring – Evaluate county records to assure benefits are issued in a timely and accurate manner, and that individuals are not discouraged from applying for benefits.</li> <li>Medicaid Program Representative Evaluation – Provide policy training, case consultation and technical assistance, perform targeted monitoring of selected program components and conduct special reviews of case records for appropriate eligibility determination.</li> </ul> <p>Each finding will be evaluated and any questioned costs will be recouped.</p>
07-SA-110 <u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$7,715	<p><u>Documentation Lacking in County Health Choice Case Files</u></p> <p>Local county departments of social services offices process applications related to the Health Choice program. CPAs performing the county audits tested 409 case files and found deficiencies in eight cases resulting in known questioned cost totaling \$7,715; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. The findings are summarized below:</p> <ul style="list-style-type: none"> <li>Five cases did not have the required eligibility documentation in the file. Included in these were two case files with no documentation of income verification, one case file with no documentation of automated income or income match and two case files with no documentation of health insurance verification.</li> <li>One case file out of 15 that were reviewed in one county did not have evidence that income for all household members was verified at the time eligibility was determined. The auditor questioned cost totaling \$7,715. This amount is based on a projected error rate of 5% to the total population.</li> <li>Two cases, that were prepared by caseworkers in their first six month of employment (probationary period), were not reviewed by the supervisors. Employees that are more likely to make errors during their probationary period were not being sufficiently supervised and</li> </ul>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>trained.</p> <p>This finding impacts grants 05-0605NC6101, #05-0605NC5021, and #05-0705NC5021.</p> <p><i>Recommendation:</i> One auditor recommended that the county provide additional training to staff to ensure that they are aware of the required documentation to be maintained in the files. One auditor recommended that the county ensure that all income is properly verified for participants in the program. In addition, one auditor recommended a tracking system showing case files worked by caseworkers in probationary status. The supervisor could then use this tracking system to ensure that they had reviewed all required cases.</p> <p><i>Agency Response:</i> The Department concurs with the findings. The Division will implement corrective action through the Medicaid Program Representatives (MPR) and conduct other monitoring as well as reinforce to the county DSS personnel the importance of appropriate verification and documentation in the enrollment.</p> <p>In addition DMA will continue to regularly conduct reviews of case files through:</p> <ul style="list-style-type: none"> <li>• Quality Control Reviews – Statistical case sampling is performed to test compliance with the state's eligibility policies and instructions.</li> <li>• Applications Monitoring – Evaluate county records to assure benefits are issued in a timely and accurate manner, and that individuals are not discouraged from applying for benefits.</li> <li>• Medicaid Program Representative Evaluation – Provide policy training, case consultation and technical assistance, perform targeted monitoring of selected program components and conduct special reviews of case records for appropriate eligibility determination.</li> </ul> <p>As part of the Department's standard management decision process each finding will be evaluated and any questioned costs will be recouped.</p>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Teachers' and State Employees' Comprehensive Major Medical Plan

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-111	Allowable Costs/Cost Principles:  Significant Deficiency  Questioned Cost Finding  \$19,510	<p><u>Claim Payments Made in Error</u></p> <p>During the 2007 State fiscal year, twelve HealthChoice medical claims were found to be paid incorrectly by the claims processing contractor from a sample of 504 medical claims tested. Our review included federal grant awards 05-0605NC5021 and 05-0705NC5021 for the federal fiscal years ending September 30, 2006 and 2007, respectively. The details of the twelve errors are discussed below.</p> <p>a. Six errors resulted in overpayments totaling \$26,025. The federal share of \$19,510 is questioned costs.</p> <ul style="list-style-type: none"> <li>One error was due to the use of an incorrect usual and customary rate resulting in an overpayment of \$2,500.</li> <li>One error was due to the use of an incorrect discount of the billed charges rather than diagnostic related grouping rate resulting in an overpayment of \$4,487.</li> <li>One error was due to incorrect pricing resulting in an overpayment of \$1,953.</li> <li>One error was due to incorrectly applying the private duty nursing daily rate resulting in an overpayment of \$48.</li> <li>Two duplicate payment errors totaling \$17,037 were due to claims being released for payment using an inappropriate transaction type which bypassed diagnostic related grouping pricing logic.</li> </ul> <p>b. Six errors resulted in underpayments totaling \$50,586. The federal share of underpayments is \$37,656.</p> <ul style="list-style-type: none"> <li>Four errors totaling \$50,580 were due to using the incorrect diagnostic related grouping amount to determine appropriate costs.</li> <li>Two instances of incorrect pricing resulted in an error of \$6.</li> </ul> <p>The claim processing contractor's twelve errors resulted in a claim payment error rate of 2.42% based on the absolute dollar amount of errors noted in the claims tested (\$76,611) divided by the total dollar amount of claims in the sample (\$3,169,359). The projected payment error amount of \$3,613,386 is considered to be immaterial to the Plan's Statement of Medical Claims Paid for</p>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Teachers' and State Employees' Comprehensive Major Medical Plan

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>the year ended June 30, 2007.</p> <p>All medical claims should be processed accurately in accordance with the <i>North Carolina General Statutes</i>. Office of Management and Budget (OMB) Circular A-87 requires allowable costs to be adequately documented and program costs to be necessary and reasonable for proper and efficient administration of the grant program.</p> <p><i>Recommendation:</i> Plan management should continue its efforts to ensure that the claims processing contractor accurately processes all medical claims. Additionally, the Plan should ensure the appropriate actions are taken to correct the claim payment errors identified above.</p> <p><i>Agency Response:</i> The Plan's CPC has identified the cause for the claim payments made in error and has implemented corrective actions with its claim processors. The errors were not system errors but errors in the manual processing of claims that required manual input from the claim processors.</p>

**93.778 MEDICAL ASSISTANCE PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-112	Allowable Costs/Cost Principles:  Significant Deficiency	<p><u>Final Cost-Settlements Not Settled</u></p> <p>As reported in prior years, the Division of Medical Assistance has not completed the final cost-settlement for Disproportionate Share Hospital (DSH) payments to State-owned and non-State owned hospitals. The DSH program is a program designed to provide additional payments to hospitals that serve a large number of Medicaid recipients and uninsured patients. Subsequent to State Fiscal Year 2007, the North Carolina Department of Health and Human Services, on behalf of the Division of Medical Assistance, entered into a \$151.5 million settlement agreement with the United States Department of Justice, on behalf of the Center for Medicare and Medicaid Services (CMS). An initial payment of \$106.5 million was made in September 2006, with the balance to be paid over the next three fiscal years. A portion of the amount due to CMS represents a recoupment from the hospitals. This settlement covers SFYs 1997-2002. Resolution has not occurred for SFY 2003.</p> <p>The Department has proposed a settlement for SFY 2003 DSH payments; however it is awaiting final approval from CMS. The Division of Medical Assistance continues to contract with two vendors who are performing hospital cost report audits to address the issue of cost settlements.</p> <p>This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should continue to establish and maintain an internal control system designed to reasonably ensure compliance with federal laws, regulations, and the Medicaid State Plan. Also, the Division of Medical Assistance should continue its efforts to cost-settle DSH payments with all hospital providers for SFY 2003 as required by the approved State Plan in effect prior to January 1, 2004.</p> <p><i>Agency Response:</i> The Division concurs with the audit finding. The settlement for DSH payments made under the payment plan for FFY 2003 is currently being completed.</p>
07-SA-113	Allowable Costs/Cost Principles:  Significant Deficiency  Questioned Cost Finding  \$24,890	<p><u>Provider Billing and Payment System Errors</u></p> <p>Our tests disclosed several weaknesses with the processing of claims payments. Errors were noted in 39 claims from a sample of 270 Medicaid claims tested. The actual sampled claims errors totaled \$38,676, of which the federal share of \$24,890 is considered to be questioned costs.</p> <p>a. One error was due to there being no medical records to support the</p>

**93.778 MEDICAL ASSISTANCE PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

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	<p>services provided. The claim totaled \$102, the total amount being unallowable. The federal share of \$65 is questioned costs.</p> <p>b. Three claims were found to be in error due to insufficient documentation to support the actual services rendered. The claims totaled \$2,180 of which \$351 was found to be unallowable. The federal share of \$225 is questioned costs.</p> <p>c. Thirteen claims were found to be in error due to the documentation provided not meeting the requirements set forth by the North Carolina Medicaid policy. The claims totaled \$29,723 of which \$19,032 was found to be unallowable. The federal share of \$12,264 is questioned costs.</p> <p>d. Two claims were found to have improper coding based on medical records or other evidence provided. The claims totaled \$266 of which \$82 was found to be unallowable. The federal share of \$53 is questioned costs.</p> <p>e. Four claims were found to be in error for both a lack of proper documentation and for improper coding based on medical records and other evidence provided. The claims totaled \$19,209 of which \$7,623 was found to be unallowable. The federal share of \$4,879 is questioned costs.</p> <p>f. Two claims were found to be in error due to services not being medically necessary based on the medical records or other evidence provided. The claims totaled \$4,153 of which \$2,568 was found to be unallowable. The federal share of \$1,657 is questioned costs.</p> <p>g. Two claims were found to be in error due to the failure to obtain the required prior approval of services. The system edit check designed to prevent this error from occurring was removed from the system due to a technical problem; however, no suitable review or replacement edit check was implemented to address the error. The claims totaled \$1,219, the total amount being unallowable. The federal share of \$787 is questioned.</p> <p>h. One error was caused by the prior approval being erroneously input in the system. Based on a review of the medical records, the prior approval should not have been granted for the recipient of these services. The claim totaled \$2,820, the total amount being unallowable. The federal share of \$1,820 is questioned.</p> <p>i. Three errors were found due to both the failure to obtain the required</p>

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	<p>prior approval of services and insufficient documentation for the approved services rendered. The prior approval errors were caused by the removal of the system edit check. The claims totaled \$9,997 of which \$3,170 was found to be unallowable. The federal share of \$2,038 is questioned.</p> <p>j. Five claims were found to be in error due to retroactive rate changes not being recouped / repaid in the system in a timely manner. The claims totaled \$16,867. The net amount found to be unallowable was (\$1,442). The federal share of (\$931) is questioned.</p> <p>k. Three claims were found to be in error due to unauthorized services being rendered. For two claims, the approval by the appropriate case manager was not obtained prior to the services being rendered. For one claim, the provider was not authorized to provide the services rendered. The claims totaled \$3,151, the total amount being unallowable. The federal share of \$2,033 is questioned.</p> <p>OMB Circular A-87 requires allowable costs to be adequately documented and program costs to be necessary and reasonable for proper and efficient administration of the grant program. Title 42 CFR section 431.107 and State Regulation 10 NCAC 26G.0107 require that medical records disclose the extent of services provided to Medicaid recipients.</p> <p>This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should evaluate and strengthen internal controls and procedures to ensure the accuracy of the claims payment process. Management should ensure that payment edits and/or audits are working appropriately; that system changes are properly implemented; that providers are educated on the proper coding and documentation for medical services being provided; and that over or underpaid claims are identified and appropriate collection or payment procedures are performed.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The status of claim errors has been reviewed by Program Integrity and the status as of 3/4/08 is summarized as follows: 39 claims cited in error:</p> <ul style="list-style-type: none"> <li>• 32 recoupments were set up as accounts receivable <ul style="list-style-type: none"> <li>○ 28 recoupments have been collected (either paid by the providers or recouped by EDS);</li> <li>○ 2 recoupments have been appealed and are still in dispute status;</li> <li>○ 1 recoupment was modified (to \$0.00) on appeal; and</li> </ul> </li> </ul>

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		<ul style="list-style-type: none"> <li>○ monies have not been collected on one (1) recoupment.</li> <li>• 7 claims did not involve recoupment <ul style="list-style-type: none"> <li>○ 1 provider was sent an educational letter, and</li> <li>○ There was no action taken on 1 (the provider is no longer providing services)</li> <li>○ 5 claims cited as errors were the result of retroactive hospital rate changes not having been applied at the time of the auditor's review.</li> </ul> </li> </ul>
07-SA-114	Allowable Costs/Cost Principles:  Significant Deficiency  Questioned Cost Finding  \$512,511	<u>Federal Reimbursement for Unallowable Costs of the Albemarle Mental Health Center</u>  A performance audit of the Albemarle Mental Health Center identified that federal funds were being drawn down by the Division of Mental Health, Developmental Disabilities, and Substance Abuse Services for questionable and/or unallowable costs. Those costs included: <ul style="list-style-type: none"> <li>• The Area Program Director's base salary of \$282,663 and the Special Assistant's base salary of \$142,848 appeared to be excessive compared to their peers and duties performed. OMB Circular A-87 provides that compensation for employees reimbursed by federal funds should be reasonable. This is defined as consistent with compensation paid for similar work within the governmental unit or comparable to compensation provided for similar work in the competing labor market. The salary amounts paid appear unreasonable based on these evaluation criteria as identified by the performance audit.</li> <li>• The Area Program Director was paid \$12,000 for an automobile depreciation allowance in addition to his mileage reimbursements. OMB Circular A-87 provides that transportation costs should be charged either on an actual cost basis or on a mileage basis. The automobile depreciation allowance does not appear to be a cost that would be reimbursed in the normal business activities of the Center and appears duplicative in nature.</li> <li>• The Albemarle Mental Health Center contracted with a lobbyist to provide advice and counsel on state government issues. The lobbyist was paid \$75,000 annually on a continuing contract that was first entered into in November 2003. OMB Circular A-87 provides that lobbying costs are an unallowable cost to federal funds.</li> </ul>

In discussions with management for the Albemarle Mental Health Center, it was indicated that all of the above costs were being paid from local funds.

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	<p>However, it was determined that these expenditures were included in the Monthly LME Report of Expenditures submitted to the Division. The Division included these expenditures as support for the disbursement of State funds and the subsequent reimbursement with federal funds from the Medicaid grant. As such, these expenditures are considered to be questioned costs as they do not appear to be allowable costs per federal regulations and it is likely that questioned costs exceed \$10,000.</p> <p>This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services should take appropriate action to address the identified unallowable activities. Division management should develop appropriate guidelines as to the appropriate use of federal funds. More effective monitoring should occur to ensure the allowability of expenditures used to support the drawdown of federal funds.</p> <p><i>Agency Response:</i> The Department concurs with the finding. To address the issues identified the Division of Mental Health, Developmental Disabilities, and Substance Abuse Services has already implemented the following:</p> <ol style="list-style-type: none"> <li>1. On September 6, 2007, the Division and DHHS Controller's Office jointly issued revised LME Systems Management expenditure reporting instructions effective July 1, 2007. A key element set forth in the revised reporting instructions was the adoption of a maximum salary amount for Division reimbursement in accordance with the Level I Executive Schedule as published by the United States Office of Personnel Management. This change limits the allowable cost which the Division will participate in to the referenced Federal salary schedule for non-physician positions. This change requires LMEs to report the salary amounts they pay which are above the referenced maximum but it limits Division reimbursement to the referenced maximum. This modification will specifically address the salary issue for the Area Program Director.</li> <li>2. In order to improve fiscal monitoring oversight of LMEs the following actions have been taken: <ol style="list-style-type: none"> <li>a. Prior to the additional positions described in item b. below, the Division had only 1.0 FTE for field based fiscal monitoring and oversight of LMEs and their providers. The SFY 08 work plan for this single position includes the following duties related to monitoring LME Systems Management expenditures, (i) Perform cost variance analysis of monthly LME expenditure reports and</li> </ol> </li> </ol>

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	<p>follow-up as necessary, (ii) Conduct desk audit of LME expenditure reports, (iii) Review quarterly fiscal monitoring reports submitted by the Office of the Controller and follow-up as needed, and (iv) Participate in one on-site audit of an LME each quarter to validate expenditure reports.</p> <p>b. The Division requested additional field-based budget positions via the SFY 08 expansion budget process and the General Assembly approved funding for 2.0 additional FTEs beginning in SFY 08. One position has been filled and the other position has been reposted and the Division is in the process of filling it. The purpose of these positions is to improve budget and fiscal oversight and monitoring of LMEs and providers as well as providing technical assistance with fiscal operations.</p> <p>3. To address the three specific areas of questioned cost, the Division has assigned one of the field-based budget positions to review on-site the cost reported by Albemarle related to salaries, automobile cost and payments to a lobbyist. This review will include reviewing all LME Systems Management expenditure reports submitted by Albemarle and tracing cost back to Albemarle's accounting records. Reported cost, in the categories identified by the Office of the State Auditor, which are deemed unallowable will be recouped, and this will also include the appropriate amount of disallowed Federal Medicaid reimbursement which will be refunded to the State Medicaid Agency.</p> <p>4. In terms of fiscal oversight and monitoring, the Division also relies on the use of the annual Crosscutting Supplement by local certified public accountants (CPAs) in their annual audits of LMEs, including single and multi-county LMEs. The Crosscutting Supplement requires that the CPA sample at least one month's LME Systems Management cost which were reported and verify that such cost are substantiated in the LME's accounting records. As revisions in the Crosscutting Supplement are made for next year, the Division will consider the findings identified by the State Auditor herein in an effort to improve the scope and content that local CPAs review and sample related to LME Systems Management cost which are reported by LMEs.</p>
07-SA-115	<p><u>Eligibility:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p><u>Deficiencies in Calculation of Key Eligibility Information</u></p> <p>Adequate controls are not in place to ensure that the applicant's budget amount for the Medicaid program, a key element in the initial determination of applicant eligibility, is properly calculated. Thus, there is an increased risk of</p>

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		<p>payment to ineligible participants.</p> <p>Currently, county caseworkers are either manually calculating the budget amount or using excel spreadsheets to determine the budget amount. The calculation is complex, which makes it prone to error. Our tests of five randomly selected counties found significant errors in the budget calculations.</p> <p>This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The Department should take appropriate action to enhance the control procedures over the budget calculation process. One solution may be to have the Eligibility Information System perform the budget calculations to implement more control over the accuracy of budget calculations and minimize the risk of error from manual budget calculations. This would also provide for consistency in the calculations across all North Carolina counties.</p> <p><i>Agency Response:</i> The Department of Health and Human Services concurs with this finding. However, it would not be cost effective to modify the EIS to include this calculation at this time. This weakness will be resolved with the implementation of the DHHS North Carolina Families Accessing Services through Technology (NCFAST) automation initiative.</p>
07-SA-116	<u>Eligibility:</u>  Material Weakness  Material Noncompliance	<p><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p>We noted weaknesses in the segregation of duties performed by county caseworkers in the performance of their intake and eligibility approval functions within the Eligibility Information System (EIS). There are no application controls in the EIS to prevent the same caseworker from recording and approving the program eligibility application. Therefore, a county caseworker could incorrectly add applicants to the program with little or no detection.</p> <p>This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The Department should take appropriate action to address the identified segregation of duties weakness. A possible solution could be implementing an application change to the Eligibility Information System that would result in the proper segregation of the recording and authorizing functions for eligibility applications at the county level. Consideration should also be given to increasing the Quality Assurance activities that should be</p>

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	<p>performed at the County level.</p> <p><i>Agency Response:</i> The Department of Health and Human Services concurs with the finding in principle. However, to impose this mandate on the 100 county departments of social services at this time could have negative consequences for our program applicants, state and federal program error rates, and county and state administrative costs. While we are aware that state staff need to closely monitor the county staff regarding errors in application processing, we feel that we have existing safeguards in place that are outlined below.</p> <p>Existing Safeguards That Would Detect Fraud:</p> <p>State monitors pull approximately 450 to 800 county records per month and check for errors and improper actions in application processing.</p> <p>On an annual basis, Quality Control (QC) consultants pull approximately 700 county records for Medicaid QC, 1416 county records for PERM (includes Medicaid and NCHC), and 2000 county records for CARR (Case Action Record Review).</p> <p>State program representatives visit counties on a monthly basis and pull case records for many different purposes throughout the year. The results of these reviews are shared with both county and state managers for corrective action purposes.</p> <p>Each county has some type of second party review process where records are pulled internally and checked by a supervisor or lead worker. The number of records checked varies by county.</p> <p>There are reports (i.e., Caseworker Supervisor Activity Report, the weekly and monthly Report Cards, and the Application Included Report) that are generated for use by county managers that indicate the case actions completed each month. The caseworker that keyed the action is associated on the report with the applicable case action.</p> <p>Medicaid Program Representatives have also recommended that county management pull application logs on a regular basis to check for discrepancies by comparing the logs to the EIS reports of applications taken.</p> <p>Future Actions That Will Detect Fraud:</p> <p>The State is currently seeking a new case management automation solution</p>

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	<p>that will replace EIS. This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that states the vendor must provide a method to automatically append a case unit action for second party review based on policy and worker profile.</p> <p>State management will continue to emphasize to county directors the importance of second party review procedures especially in areas where the same caseworker registers and disposes of the application.</p>
<p>07-SA-117    <u>Eligibility:</u></p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p>	<p><u>Identified Local County Eligibility Issues With the Medicaid Program</u></p> <p>We identified deficiencies in the eligibility documentation for participants of the Medicaid program. We believe that questioned costs are likely to exceed \$10,000 in the population.</p> <p>In North Carolina, each county determines eligibility for Medicaid benefits. The Office of the State Auditor randomly selected 5 local counties for testing of the local eligibility process with our sample selection consisting of 25 participants for each selected county. We identified weaknesses related to the determination of client eligibility and the completion of the financial documentation. Of the 125 tested case files, deficiencies were identified in 24 case files as noted below:</p> <ul style="list-style-type: none"> <li>• Seven case files did not have appropriate documentation of the individual's financial status. Without proper documentation of the client's income, it can not be determined that the client appropriately met the financial thresholds for eligibility.</li> <li>• Three case files did not contain properly completed on-line verifications. These verifications are used to ensure that the clients do not have undisclosed income, such as child support payments. These are also used to ensure that the applicant does not have any vehicles registered to them at the Division of Motor Vehicles.</li> <li>• One case file did not have the applicant's state residency adequately documented. This documentation ensures that the State is not making payments for individuals who are not residents of the State of North Carolina.</li> </ul>

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	<ul style="list-style-type: none"> <li>• Seven case files did not have a signed transportation form or evidence that clients were notified of their transportation rights. It is required that applicants be notified of their transportation rights at time of application.</li> <li>• One case file did not have medical documentation to support the deductible amount. The client was not eligible for Medicaid without meeting a deductible balance. There was no medical documentation to document that the client needed benefits.</li> <li>• One case file did not contain documentation of the applicant's citizenship and it did not contain a signed transportation form.</li> <li>• One case file did not contain a signed transportation form. It also did not contain a properly completed on-line verification.</li> <li>• One case file did not contain a signed transportation form. It also did not contain appropriate documentation of the individual's financial status.</li> <li>• Two case files were not properly documented. Neither file had documentation of state residency, budget information, or a signed transportation form. One file did not have on-line verifications or verifications of real property or liquid assets. One file did not have documentation of third party insurance.</li> </ul> <p>Federal regulations for the Medicaid program specify three types of resources that should be considered when determining eligibility – real property, personal property, and liquid assets – that must be verified during the intake process. In addition, several other key criteria such as North Carolina residency and U.S. citizenship also are required to be verified in determining Medicaid eligibility.</p> <p>This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should enhance its monitoring and training activities for county intake personnel to ensure proper determination for the Medicaid program. Counties should provide additional training to staff to ensure documentation of the eligibility determination process. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Division of Medical Assistance will implement corrective action through our Medicaid</p>

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	<p>Program Representatives (MPR) and conduct other monitoring as well as reinforce to the county DSS personnel the importance of appropriate verification and documentation in the enrollment.</p> <p>In addition DMA will continue to regularly conduct reviews of case files through:</p> <ul style="list-style-type: none"> <li>• Quality Control Reviews – Statistical case sampling is performed to test compliance with the state’s eligibility policies and instructions.</li> <li>• Applications Monitoring – Evaluate county records to assure benefits are issued in a timely and accurate manner, and that individuals are not discouraged from applying for benefits.</li> <li>• Medicaid Program Representative Evaluation – Provide policy training, case consultation and technical assistance, perform targeted monitoring of selected program components and conduct special reviews of case records for appropriate eligibility determination.</li> </ul> <p>Each finding will be evaluated and any questioned costs will be recouped.</p>
07-SA-118 <u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$265	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>CPAs performing the county audits tested 2,646 case files for Medicaid recipients and found deficiencies in 19 cases resulting in known questioned cost totaling \$265; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. These issues are described below:</p> <ul style="list-style-type: none"> <li>• One recipient continued to receive Medicaid benefits after being sanctioned for not cooperating with a child support case. The local auditor questioned cost totaling \$265. This was the amount of Medicaid benefits paid on behalf of the client after the client was sanctioned.</li> <li>• Three cases did not have all forms/applications signed or the forms were incomplete.</li> <li>• Two case files were not able to be located. The auditor could not verify eligibility due to a lack of supporting documentation. Questioned costs were not determinable by the local auditor.</li> <li>• Ten case files did not contain all the required eligibility documentation.</li> </ul>

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	<p>These case files were missing items such as citizenship documentation, verification of state residency, verification of health insurance coverage, or all or part of their income verification documentation.</p> <ul style="list-style-type: none"> <li>Three case files did not contain all the forms required by the county. These forms were to be used to determine recipient eligibility.</li> </ul> <p>This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The local government auditors recommended that management implement a process to ensure that benefits are terminated in a timely manner when non-cooperation occurs. One auditor recommended that the county evaluate its review procedures and make changes where feasible. Auditors also recommended that the county provide additional training to staff to ensure that the appropriate documents are retained in the case files.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Division of Medical Assistance will implement corrective action through our Medicaid Program Representatives (MPR) and conduct other monitoring as well as reinforce to the county DSS personnel the importance of appropriate verification and documentation in the enrollment.</p> <p>In addition DMA will continue to regularly conduct reviews of case files through:</p> <ul style="list-style-type: none"> <li>Quality Control Reviews – Statistical case sampling is performed to test compliance with the state’s eligibility policies and instructions.</li> <li>Applications Monitoring – Evaluate county records to assure benefits are issued in a timely and accurate manner, and that individuals are not discouraged from applying for benefits.</li> <li>Medicaid Program Representative Evaluation – Provide policy training, case consultation and technical assistance, perform targeted monitoring of selected program components and conduct special reviews of case records for appropriate eligibility determination.</li> </ul> <p>As part of the Department’s standard management decision process each finding will be evaluated and any questioned costs will be recouped.</p>

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07-SA-119	Procurement and Suspension and Debarment:  Significant Deficiency	<p data-bbox="537 562 1040 590"><u>Failure to Contract for Temporary Services</u></p> <p data-bbox="537 625 1476 926">During the State Fiscal Year 2007, the Division of Medical Assistance (DMA) procured personal and/or consulting services totaling \$2.5 million from four temporary employment service agencies without entering into formal contractual agreements. Division officials indicated that contractual agreements did not exist as the services being provided were considered to be personal services, which met one of the exemptions provided for in the Department of Administration Purchase and Contract guidelines. However, our analysis identified 21 temporary employees that were providing either personal, professional, or consulting services that would require a contract under purchasing and contract guidelines.</p> <p data-bbox="537 961 1476 1234">Guidelines for contracted services can be found in the State Budget Manual and the North Carolina Administrative Code and address consultant, service, and personal service contract activities. An exemption to the Purchase and Contract requirements is provided if the service being acquired meets the definition of a personal service. Per the Department of Administration, Division of Purchase and Contract agency manual, an exemption applies if the services obtained are "personal services provided by a professional individual (person) on a temporary or occasional basis,...; the exemption applies only if the individual is using his/her professional skills to perform a professional task."</p> <p data-bbox="537 1270 1476 1570">Our concerns with the DMA activities are two-fold: (1) the services are being obtained from temporary service organizations; therefore, the exemption can not apply as DMA is not contracting with individuals; and (2) the exemption speaks to the temporary or occasional basis of the service to be performed. Further analysis identified 145 temporary employees that worked for DMA during the 2006-07 fiscal year. Of the 145, 59 were employed for a period of time exceeding six months. Twenty-five of these 59 employees were employed for a time period exceeding 12 months. These employment timeframes appear to exceed the temporary definition of "three to six months" that is found in the State Personnel Manual applicable to temporary services.</p> <p data-bbox="537 1606 1476 1724">Per federal guidelines, DMA's procurement of services using federal funds should follow the same state policies and procedures for procurement with non-federal funds. Noncompliance could result in the disallowance of costs and the payback of federal funds.</p> <p data-bbox="537 1759 1024 1787">This finding impacts multiple open grants.</p> <p data-bbox="537 1822 1476 1879"><i>Recommendation:</i> The Division of Medical Assistance should improve its control procedures for the procurement of temporary services to ensure</p>

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		<p>compliance with applicable state and federal purchasing and contracting requirements.</p> <p><i>Agency Response:</i> The Division of Medical Assistance is willing to make appropriate changes and corrections in the areas addressed in this finding, but an opinion from the Department of Administration Purchasing and Contracting section and the Office of State Personnel is needed. These agencies must provide the direction as to the definitions of what constitutes a "temporary employee", what needs to go on bid, whether there is a need to distinguish between a clerical versus a professional level "temporary employee", what are "professional level" services or employees, and to interpret pertinent paragraphs referenced in the State Personnel Manual, State Budget Manual and the North Carolina Administrative Code. DMA is not in a position to change its process without this guidance such that changes are in compliance with State and Federal guidelines. The Division will review all temporary contracts for compliance with State and Federal guidelines.</p>
07-SA-120	<p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></p> <p>The Division of Medical Assistance failed to collect all required information from provider-applicants when they were enrolled into the Medicaid program and collected federal matching funds for these providers contrary to what is permitted in the regulations. The Division of Medical Assistance lacks the type of internal control policies and procedures needed to identify and exclude ineligible providers from participating in the Medicaid program.</p> <p><u>Test Results for Provider Files</u></p> <p>From a sample of 50 providers, our tests revealed providers' files that were missing disclosure documentation, manager's signature of approval, or articles of incorporation. Details of the errors are as follows:</p> <ul style="list-style-type: none"> <li>• Two missing the Division of Medical Assistance manager signature of approval.</li> <li>• One missing ownership, business transaction, and criminal offense disclosures.</li> <li>• Four missing provider's articles of incorporation.</li> </ul> <p>Existing providers were not required to periodically re-enroll thereby providing an opportunity to detect changes in eligibility status. In addition, other than for physicians and practitioners, criminal background checks are not conducted</p>

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>for providers prior to enrollment.</p> <p><u>Test of Provider Sanctions</u></p> <p>We also reviewed the Division of Medical Assistance's actions taken in regard to identified provider sanctions. We tested 12 monthly sanction reports from the Center for Medicaid and Medicaid Services (CMS) and noted a total of 48 active providers that had been identified as receiving a sanction. We noted that the Division of Medical Assistance failed to take appropriate action to sanction one of these identified providers. The error was brought to management's attention and the provider's eligibility information was updated in the Medicaid Management Information System (MMIS) as of November 2007. However, the original sanction occurred in February 2007, a period for which the provider remained active within the system.</p> <p>In addition, we also reviewed 10 sanctions made by the North Carolina Dental Board to determine if the agency had received notification from the Board and whether appropriate action had been taken to update the MMIS in accordance with the sanctions. We noted one instance where Provider Services did not receive the Notification of Disciplinary Action for a license suspension; however, the MMIS had been updated to show the suspension. Documentation should be maintained to support the action taken against the provider.</p> <p>The lack of adequate internal control policies and procedures increases the risk that improper payments will be made to unqualified providers or that appropriate action may not be taken by the Division of Medical Assistance to recoup payments made in error.</p> <p>Similar deficiencies have been reported in prior year audits and the Division of Medical Assistance's Provider Services section has been working to implement changes to bring the system into compliance with the applicable criteria. Provider Services updated several of its enrollment packages to include new enrollment applications that address the disclosure requirements. As part of the development of the new Medicaid Management Information System, providers will be re-enrolled and periodic re-enrollment or re-verification of credentials will be established to detect changes in eligibility status.</p> <p>This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should continue with its efforts to improve and implement adequate internal controls over the provider</p>

**93.778 MEDICAL ASSISTANCE PROGRAM** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>enrollment process to ensure that only eligible medical providers are allowed participation in the Medicaid program. In addition, the Division of Medical Assistance should work to enhance controls related to provider sanctions to ensure that provider status is updated timely and supported by adequate documentation.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Corrective action is being implemented through monitoring and reinforcing the importance of appropriate documentation to prevent ineligible provider participation in the NC Medicaid program. DMA Provider Services will ensure sanctions are received; information is updated in MMIS in a timely manner and documentation is maintained in provider files.</p> <p>Provider Services continues to improve and implement internal controls to address missing approval signatures and proper documentation through:</p> <ol style="list-style-type: none"> <li>1) training of Enrollment Specialists on auditing of the provider enrollment packets;</li> <li>2) developing more comprehensive desk procedures describing the enrollment process; and</li> <li>3) checking all enrollment packets for completeness and accuracy.</li> </ol> <p>Routines will be strengthened to ensure that appropriate actions are taken on all providers identified on the monthly CMS sanction report. Documentation will be maintained to support actions taken against providers.</p> <p>Provider Services is taking additional action to access the Healthcare Integrity and Protection Data Bank (HIPDB) and Office of Inspector General Database. Incorporating access to these databases into our ongoing operations will enhance our overall sanctioning process.</p>

**93.958 BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-121	<p>Allowable Costs/Cost Principles:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Deficiencies Noted in the Processing of Community Mental Health Block Grant Expenditures</u></p> <p>We identified deficiencies in the claims processing procedures for the Community Mental Health Block Grant. As a result, there was an increased risk of noncompliance with federal requirements and potential for payment of unallowable costs.</p> <p>Deficiencies were noted from our review of claims payments including:</p> <ul style="list-style-type: none"> <li>• There were no written procedures for the methodology used to determine non-Medicaid payment rates. Rates are established for specific procedure codes that differ across billing providers as well as between attending providers; however, there is no documentation to support the basis for the varying rates paid for essentially the same service type.</li> <li>• We noted instances where the rates listed on the Integrated Payment and Reimbursement System (IPRS) for selected procedure codes were not the actual rates used in payment of the claim, making it difficult to determine the accuracy of IPRS payment information. Information is not accessible through the IPRS browser to document rate changes.</li> <li>• Full recipient enrollment history is not maintained in an accessible format (viewable in the IPRS browser) and can be deleted or changed at any time creating difficulties in verifying service eligibility.</li> <li>• The IPRS does not maintain information regarding a recipient's third party insurance, which should be billed for services before federal funds are used to reimburse for services.</li> <li>• IPRS rates are provided to the fiscal agent for implementation into the payment system; however, we did not see documented evidence that the Division verified the accuracy of the implementation of, or subsequent changes to, the approved rates. The rate change history is not readily viewable in IPRS.</li> <li>• The Division does not perform a reconciliation of the mental health services payments per the accounting records to the IPRS subsystems.</li> </ul>

The Division also reimburses Local Management Entities (LMEs) for

**93.958 BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Community Mental Health Block Grant activities based on monthly Financial Status Reports (FSRs). Documentation is not submitted by the LME to support the reimbursement of these expenditures and limited evidence exists to substantiate that the expenditures incurred are reasonable and allowable per grant compliance requirements.</p> <p>OMB Circular A-87 provides that grant program costs must be reasonable and necessary for the proper and efficient administration of the program and that allowable costs must be adequately documented. Federal and state guidelines also require the monitoring of subrecipient activities to provide reasonable assurance that the subrecipient complies with applicable laws and regulations.</p> <p>This finding impacts grant numbers #05B1NCCMHS, #06B1NCCMHS, and #07B1NCCNHS.</p> <p><i>Recommendation:</i> The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services should enhance controls to ensure that service rates are set and disbursements of grant funds are in accordance with regulations. Consideration should be given to the development of written policies and procedures that document the rate-setting process and track historical changes to the rates.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Division will work to enhance controls to ensure that service rates are set and disbursements of grant funds are in accordance with regulations. In addition, the Division will develop written procedures that document the rate-setting process and track historical changes to the rates as recommended.</p> <p>Rates used for calculating reimbursement for services are accessible to LMEs in the following report available in IPRS: R2W which includes IPPR2414 rates by procedure code; IPPR2415 rates by population groups; IPPR2417 outpatient behavioral health code rates by specialty; PPR2419 rates by LME; and IPPR2414 a record of rates from current back to June 2002. Another key report is IPKR9002 (Client Eligibility Detail Update Report). This is the daily report that shows the changes and deletions in a client's enrollment history.</p> <p>Some procedure code rates are calculated based upon the Medicaid reimbursable rate. Others are based upon a pricing action that pays the lesser of the billed amount versus the fee schedule.</p> <p>During the initial design of the system, DMH decided that as a result of the extremely low percentage of third party billing for state funds, the effort of</p>

**93.958 BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>tracking third party liability (TPL) did not warrant the cost of this feature.</p> <p>The Division does not restrict or limit the amount of changes that an LME is able to make to a consumer's eligibility profile. Contractually, the LME is responsible for the accurate and compliant handling of all consumer data. LMEs are expected to review all consumer eligibility at least on an annual basis. Historical consumer profile information is retained at the LME and is accessible for review by Division staff and auditors upon request. The IPRS browser is just one resource for client data. The R2W report is a resource that is frequently utilized by the LME community and the Division to confirm client eligibility data and history.</p>
07-SA-122	<p>Allowable Costs/Cost Principles:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies in User Access to Integrated Payment and Reimbursement System (IPRS)</u></p> <p>The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services failed to remove a separated employee's access to the system. Our testwork identified that a former employee still had active access to IPRS after separation. Access to the system could have been achieved using an internet browser and the assigned IPRS user access.</p> <p>We also noted that the Division did not require passwords to be changed by all users at least every 90-days as required by statewide information security policies. Three new employees did not have signed computer use policies in their files as required by departmental rules.</p> <p>Improper access to computer systems can result in both intentional and unintentional security breaches. Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data.</p> <p>This finding impacts grant numbers #05B1NCCMHS, #06B1NCCMHS, and #07B1NCCNHS.</p> <p><i>Recommendation:</i> The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services should conduct periodic security reviews to ensure that access is restricted to authorized users. Adherence to the statewide information security policies should be emphasized and documentation should be maintained to support compliance with all applicable security policies.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The Division of</p>

**93.958 BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>Mental Health, Developmental Disabilities, and Substance Abuse Services established Policy RRM-100 for systems (IPRS/R2W) access for new and separated employees. IPRS personnel will immediately enforce division policy that monitors the access controls of new and departing employees.</p> <p>There is currently a CSR (Customer Service Request) for a 90-day IPRS password renewal which is pending with the vendor of IPRS. The CSR will follow the Statewide, DHHS, and Division Standards and Policies pertaining to passwords.</p> <p>Regarding the three new employees who did not have signed computer use policies in their files as required by departmental rules, Human Resources has taken corrective action to secure the signed policies.</p>
07-SA-123	<p>Subrecipient <u>Monitoring:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Monitoring Procedures Need to Be Improved for Local Management Entities</u></p> <p>We identified deficiencies in the monitoring procedures for the Community Mental Health Block Grant. As a result, there was an increased risk of noncompliance with federal requirements by subrecipients.</p> <p>The Division is responsible for monitoring the Local Management Entities (LMEs). Our review of monitoring procedures identified the following deficiencies:</p> <ul style="list-style-type: none"> <li>LME liaisons prepare monthly summary monitoring reports that are to be submitted to the Accountability section. Our review of submitted reports identified 21 instances where reports were missing or not on file.</li> <li>There was limited or no evidence to support the LME Liaison section's reported monitoring efforts. Supporting documentation is not maintained and there was no written evidence to support technical guidance or assistance that may have been provided by the section. The lack of documentation of monitoring efforts makes it difficult to support conclusions regarding LME performance and the reasonableness of expenditures.</li> <li>There are no written monitoring policies and procedures that define objectives, expected outcomes, and measurable results to be used in monitoring of LMEs.</li> <li>Our review of the state compliance supplement information, to be used</li> </ul>

**93.958 BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>by local auditors in their compliance work for LMEs, also identified deficiencies. The audit requirements for the Reporting and Special Tests sections did not appear to address areas that could have a significant impact on the Division's overall compliance with program requirements.</p> <p>Federal and state guidelines require the monitoring of subrecipient activities to provide reasonable assurance that subrecipient comply with applicable laws and regulations.</p> <p>This finding impacts grant numbers #05B1NCCMHS, #06B1NCCMHS, and #07B1NCCNHS.</p> <p><i>Recommendation:</i> The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services should enhance its procedures to ensure that sufficient documentation is maintained to support its monitoring efforts. Consideration should be given to the development of comprehensive policies that address all aspects of the monitoring efforts, from the initial plan, the expected outcomes, and the directives to be provided through the state compliance supplement.</p> <p><i>Agency Response:</i> The Department concurs with this finding. In addition to the current activities of the LME Team which include the field-based budget staff, the Division will establish a Local Management Entity subrecipient monitoring protocol and procedure to be carried out through annual site visits by members of the Accountability Team. This protocol and procedure will be developed jointly by the Community Policy Management Section and the Accountability Team, and will provide standard written documentation of monitoring activities to ensure that LMEs are administering the MHBG in compliance with Federal requirements. The Compliance Supplement will be updated to ensure compliance with federal regulations.</p>
07-SA-124	<p><u>Special Tests and Provisions:</u></p> <p><u>Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p>We identified deficiencies in the monitoring procedures for the Community Mental Health Block Grant. As a result, there was an increased risk of noncompliance with federal requirements by the Division and its subrecipients.</p> <p>Federal guidelines state that independent peer reviews of service providers must be performed to assess the quality, appropriateness, and efficacy of</p>

**93.958 BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>must be performed to assess the quality, appropriateness, and efficacy of treatment services provided to individuals. At least 5 percent of the entities providing services in the State shall be reviewed annually and the entities being reviewed must be representative of the entities providing the services. The responsibility for provider review has been delegated to the Local Management Entities (LMEs), but we were unable to determine the Division's compliance with this requirement. Provider monitoring reports are submitted by LMEs to the Quality Management section; however, there was not evidence to support the Quality Management sections review and assessment of these reports. In addition, the submitted provider monitoring reports only identify those providers where problems were noted. There is no summary information, such as a peer review plan, that identifies the providers to be reviewed, the methodology for their selection, or total providers monitored to meet the percentage requirement.</p> <p>This finding impacts grant numbers #05B1NCCMHS, #06B1NCCMHS, and #07B1NCCNHS.</p> <p><i>Recommendation:</i> The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services should take appropriate action to ensure that an overall provider monitoring plan is developed to ensure compliance with the independent peer review requirement.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The following steps will be taken to ensure compliance with the independent peer review requirement related to the Community Mental Health Block Grant that "...at least 5 percent of the entities providing services in the State shall be reviewed annually and the entities being reviewed must be representative of entities providing the services".</p> <p>All LMEs will be directed to identify one provider of adult mental health services and one provider of child mental health services that will be eligible to receive reimbursement from Mental Health Block Grant funds by June 30, 2008. On an annual basis beginning in SFY 08-09, five percent of these providers will be subject to an independent peer review, including a record review of the quality, appropriateness and efficacy of treatment services provided to individuals.</p> <p>The responsibility for peer review will be shifted from the LMEs to the Division of MH/DD/SAS by 7/1/08. A five percent sample of providers that are receiving MHBG funds will be selected each year. One or more DMH/DD/SAS staff who have the appropriate clinical training and experience will go to the site of these providers and will pull ten (10) records for review. A standardized review tool will be used to review the quality, appropriateness, and efficacy of the services</p>

**93.958    BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES** (continued)

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services  
N.C. Department of Health and Human Services  
For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	that were provided during a specific time period. Results will be reported to the provider, to the LME in which the provider delivered the services, and to DMH/DD/SAS by 6/30/09.

**97.004 STATE DOMESTIC PREPAREDNESS EQUIPMENT SUPPORT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Homeland Security

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-125	<u>Other Information:</u>  Significant Deficiency	<p data-bbox="519 556 1476 619"><u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u></p> <p data-bbox="519 651 1476 714">The total federal expenditures reported on the agency's SEFA was correct, but we did note a number of misclassifications that are described below:</p> <ul data-bbox="568 745 1476 1081" style="list-style-type: none"> <li data-bbox="568 745 1476 934">• Homeland Security Cluster expenditures that should have been reported under CFDA 97.067 were reported under their legacy CFDA numbers. This caused CFDA 97.067 to be understated by \$8,366,759, CFDA 97.074 to be overstated by \$5,572,877, CFDA 97.008 to be overstated by \$2,198,580, and other grants to be overstated by \$595,302.</li> <li data-bbox="568 966 1476 1081">• Homeland Security Cluster and Non-Homeland Security Cluster expenditures were commingled under CFDA 97.004. Expenditures totaling \$138,706 should have been recorded on a separate line under CFDA 97.004 as a "non cluster item."</li> </ul> <p data-bbox="519 1113 1476 1333">Controls were not in place to ensure that the Schedule of Expenditures of Federal Awards (SEFA) was prepared in accordance with federal requirements. OMB Circular A-133 requires that the SEFA provide total federal awards expended for each individual federal program. The U.S. Department of Homeland Security has issued specific instructions explaining how expenditures of the different components of the Homeland Security Cluster should be reported on the SEFA.</p> <p data-bbox="519 1365 1476 1428">A revised SEFA was submitted to the Office of the State Controller, containing corrections for all errors identified.</p> <p data-bbox="519 1459 1476 1522"><i>Recommendation:</i> The Department should take extra care to ensure that the SEFA is prepared in accordance with federal guidelines.</p> <p data-bbox="519 1554 1476 1585"><i>Agency Response:</i> The Department agrees with this finding.</p> <p data-bbox="519 1617 1476 1680"><i>Corrective Action:</i> We will continue to institute procedures to ensure consistent preparation of the SEFA.</p>

**97.036 DISASTER GRANTS – PUBLIC ASSISTANCE****III. Federal Award Findings and Questioned Costs**

U.S. Department of Homeland Security

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-126	Subrecipient Monitoring:  Significant Deficiency	<p data-bbox="537 558 1349 590"><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p data-bbox="537 621 1463 831">The Department did not adequately track subrecipient audit reports for the Public Assistance grant. This condition limits the Department's ability to ensure that funds granted to subrecipients are expended in accordance with grant requirements. OMB Circular A-133 states, in part, that the pass-through entity (the Department) is responsible for ensuring required audits are performed and that the subrecipient takes timely and appropriate corrective action on any audit findings.</p> <p data-bbox="537 863 1463 1073">Twelve subrecipients expended over \$500,000 in Public Assistance funds during the prior year and thus were required to have audits. The subrecipients' names were included on the Department's tracking system but no information was recorded related to the review of the audit reports for three of these subrecipients. In addition we found that one of the twelve subrecipients was not listed on the Department's tracking spreadsheet; therefore, no audit was requested or reviewed.</p> <p data-bbox="537 1104 1463 1167">This finding impacts Hurricane Isabel (Disaster #1490) and Ophelia (Disaster #1608).</p> <p data-bbox="537 1199 1463 1325"><i>Recommendation:</i> The Department should ensure that all subrecipients receiving over \$500,000 are included on the tracking system. The Department should ensure that all required subrecipient audit reports are received and reviewed in a timely manner.</p> <p data-bbox="537 1356 1463 1451"><i>Agency Response:</i> In prior years, the Department implemented procedures to improve tracking of subrecipient audit reports; however, we agree that the exception noted in the audit finding occurred.</p> <p data-bbox="537 1482 1463 1570"><i>Corrective Action:</i> The Department will continue to work toward full compliance and ensure that all required audit reports are received and reviewed.</p>

**97.067 HOMELAND SECURITY GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Homeland Security

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2007

	Type of Finding/ Questioned Costs	Findings and Recommendations
07-SA-127	Matching, Level of Effort, <u>Earmarking:</u>  Significant Deficiency  Questioned Cost Finding  \$199,984	<p><u>Homeland Security Grant Administration Costs Exceeded Allowable Amounts</u></p> <p>The Department exceeded the allowance for administrative costs for the 2005 fiscal year State Homeland Security Grant Program. According to the U.S. Department of Homeland Security Program Guidelines and Application Kit, no more than 3% of the total amount allocated to the state for each program within the Homeland Security Grant Program may be retained at the state level and used for management and administrative costs.</p> <p>The maximum allowed management and administrative costs for the 2005 EMPG portion of the Homeland Security grant was \$127,800. The agency spent \$327,784. Therefore, we question costs of \$199,984, which is the amount that the actual administrative costs exceeded the amount allowed.</p> <p>This finding impacts grant number 2005-GE-T5-0051.</p> <p><i>Recommendation:</i> The Department should institute controls to ensure that the administrative cap is not exceeded. The Department should track administrative expenditures on a monthly basis and compare to the maximum amount allowed.</p> <p><i>Agency Response:</i> The Department does not agree with this finding.</p> <p><i>Corrective Action:</i> Our spending under this program is in compliance with EMPG program guidance. Our approved FFY2005 EMPG budget included as eligible cost: salaries, benefits, equipment, supplies and other administrative cost to support emergency management missions and programs. We have submitted a request to DHS for their reconfirmation of our compliance with the FY2005 EMPG program guidance.</p> <p><i>Auditor Comment:</i> The Department did not provide evidence that the costs in question were for program costs and not for administrative costs. No evidence was provided to show that the administrative cost cap did not apply to this grant.</p>
07-SA-128	Special Tests and <u>Provisions:</u>  Material Weakness  Material Noncompliance	<p><u>Homeland Security Funds Were Not Obligated Within 60 Days</u></p> <p>Homeland Security Funds were not obligated within the required time frames. The Homeland Security Grant Program Guidance and Application Kit states that at least 80% of the grant funds must be obligated within 60 days of the grant award date. Our review of project award letters revealed the following:</p>

**97.067 HOMELAND SECURITY GRANT PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Homeland Security

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2007

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> <li>Funds totaling \$8,624,000 should have been obligated within 60 days of the grant award date for the State Homeland Security Program. None of the funds were awarded within the 60 day period. The obligations were made between four and fourteen months late;</li> <li>Funds totaling \$7,648,000 should have been obligated within 60 days of the grant award date for the Law Enforcement Terrorism Prevention Program. None of the funds were awarded within the 60-day period. The obligations were made between four and six months late;</li> <li>Funds totaling \$557,592 should have been obligated within 60 days of the grant award date for the Metropolitan Medical Response Program. Only \$232,200 of the award money was obligated within 60 days. The remaining balance was obligated five months later.</li> </ul>
	<p>This finding impacts grant agreement number 2006-GE-T6-0010.</p> <p><i>Recommendation:</i> The Division of Emergency Management should enhance internal control to ensure compliance with the federal guidelines and execute the Memorandum of Agreements within 60 days of the grant award date.</p> <p><i>Agency Response:</i> The Department agrees with this finding.</p> <p><i>Corrective Action:</i> We have implemented procedures requiring continuous project review throughout the application process. These reviews will aid in ensuring that sub-grantees meet eligibility requirements and other criteria imposed by the federal granting agency, and they will enable the Department to prepare draft agreements available for execution once the grant award is received by the State.</p>
07-SA-129	<p><u>Other Information:</u> <u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u></p> <p>Significant Deficiency</p> <p>The total federal expenditures reported on the agency's SEFA was correct, but we did note a number of misclassifications. See finding 07-SA-125 for a description.</p>

## **Summary of Findings and Questioned Costs**

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2007

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Agriculture:	10.551	07-SA-1	Monitoring Procedures Should Be Improved for Management Evaluation Reviews	\$ -
		07-SA-2	Monitoring of a Service Provider Needs Improvement	-
		07-SA-3	Lack of Segregation of Duties for Processes Within the Food Stamp Information System	-
		07-SA-4	Lack of Program Change Controls for the Food Stamp Information System (FSIS)	-
		07-SA-5	Improper Access to the Food Stamps Information System	-
		07-SA-6	Food Stamp Participants Using Invalid Social Security Numbers	-
	10.553	07-SA-7	Errors in Federal Cash Drawdown Reporting	-
				-
	10.555	07-SA-8	Errors in Federal Cash Drawdown Reporting	-
				-
	10.557	07-SA-9	Deficiencies in Cash Management Procedures	-
		07-SA-10	Monitoring of a Service Organization Needs Improvement	-
	10.558	07-SA-11	Deficiencies in Cash Management Procedures	-
		07-SA-12	Inadequate Monitoring of Nongovernmental Subrecipient Audit Reports	-
	10.561	07-SA-13	Monitoring Procedures Should Be Improved for Management Evaluation Reviews	-
				-
	10.568	07-SA-14	Inadequate Tracking and Review of Subrecipient Audit Reports	-
				-
	10.569	07-SA-15	Inadequate Tracking and Review of Subrecipient Audit Reports	-
				-
				Total Federal Agency
U.S. Department of Defense:	12.401	07-SA-16	Deficiencies in Documentation Supporting Salaries Charged to Grant	-
		07-SA-17	Incompatible Duties Not Segregated for Journal Entry Process	-
		07-SA-18	Deficiencies in Cash Management Procedures	-
		07-SA-19	Failure to Complete the Federal Cash Transaction Report	-
				Total Federal Agency

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2007

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Labor:	17.207	07-SA-20	Controls Over Equipment Management Need Improvement	-
				-
	17.225	07-SA-21	Benefit Overpayment Not Recouped	164
				164
				164
			Total Federal Agency	164
U.S. Department of Transportation:	20.600	07-SA-22	Federal Billings Exceeded Actual Costs	3,366
		07-SA-23	Deficiencies Noted in Subrecipient Monitoring	-
				3,366
	20.601	07-SA-24	Level of Effort Not Maintained for Highway Safety Cluster Grant	-
		07-SA-25	Deficiencies Noted in Subrecipient Monitoring	-
		07-SA-26	Schedule of Expenditures of Federal Awards Contained Errors	-
				-
	20.602	07-SA-27	Level of Effort Not Maintained for Highway Safety Cluster Grant	-
		07-SA-28	Deficiencies Noted in Subrecipient Monitoring	-
		07-SA-29	Schedule of Expenditures of Federal Awards Contained Errors	-
				-
	20.604	07-SA-30	Internal Control Over Procurements Needs Improvement	-
		07-SA-31	Deficiencies Noted in Subrecipient Monitoring	-
		07-SA-32	Schedule of Expenditures of Federal Awards Contained Errors	-
				-
	20.605	07-SA-33	Deficiencies Noted in Subrecipient Monitoring	-
		07-SA-34	Schedule of Expenditures of Federal Awards Contained Errors	-
				-
	20.609	07-SA-35	Federal Billings Exceeded Actual Costs	13,029
		07-SA-36	Deficiencies Noted in Subrecipient Monitoring	-
		07-SA-37	Schedule of Expenditures of Federal Awards Contained Errors	-
				13,029
	20.612	07-SA-38	Deficiencies Noted in Subrecipient Monitoring	-
				-
			Total Federal Agency	16,395

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2007

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Environmental Protection Agency:	66.458	07-SA-39	Noncompliance With Federal Suspension and Debarment Requirements	-
				-
	66.468	07-SA-40	Noncompliance With Federal Suspension and Debarment Requirements	-
				-
			Total Federal Agency	-
U.S. Department of Education:	84.007	07-SA-41	Inadequate Reconciliation of Student Financial Aid Awards	-
		07-SA-42	Inappropriate System Access Rights to Financial Aid Data	-
		07-SA-43	Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress	2,000
		07-SA-44	Inappropriate System Access Rights and Lack of Review	-
		07-SA-45	Inappropriate Student Financial Aid Awarded to Employees	4,899
		07-SA-46	Student Financial Aid Over-Awarded	8,983
		07-SA-47	Financial Aid Awarded to Students That Did Not Meet Academic Standards	1,900
				17,782
	84.027	07-SA-48	Inadequate Maintenance of Effort	-
		07-SA-49	Annual Federal Report Contained Errors	-
		07-SA-50	Inadequate Subrecipient Monitoring	-
	84.032	07-SA-51	Inadequate Reconciliation of Student Financial Aid Awards	-
		07-SA-52	Excess Federal Loan Funds Not Returned Timely	-
		07-SA-53	Errors in Financial Aid Awards	-
		07-SA-54	Errors in Calculation of Students' Cost of Attendance in Determining Student Financial Aid Awards	-
		07-SA-55	Inappropriate System Access Rights to Financial Aid Data	
		07-SA-56	Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress	119,000
		07-SA-57	Untimely Return of Federal Funds	-
		07-SA-58	Inappropriate Student Financial Aid Awarded to Employees	34,199
		07-SA-59	Financial Aid Awarded to Students That Did Not Meet Academic Standards	28,571
		07-SA-60	Student Financial Aid Funds Not Returned to Providers as Required	18,220
				199,990
	84.033	07-SA-61	Inadequate Reconciliation of Student Financial Aid Awards	-
		07-SA-62	Inappropriate System Access Rights to Financial Aid Data	-
		07-SA-63	Inappropriate System Access Rights and Lack of Review	-

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2007

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Education: (continued)	84.038	07-SA-64	Inadequate Reconciliation of Student Financial Aid Awards	-
		07-SA-65	Inappropriate System Access Rights to Financial Aid Data	-
		07-SA-66	Financial Aid Awarded to Students That Did Not Meet Academic Standards	3,000
				<u>3,000</u>
	84.063	07-SA-67	Inadequate Reconciliation of Student Financial Aid Awards	-
		07-SA-68	Errors in Financial Aid Awards	-
		07-SA-69	Inappropriate System Access Rights to Financial Aid Data	-
		07-SA-70	Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress	42,007
		07-SA-71	Untimely Return of Federal Funds	-
		07-SA-72	Errors in the Student Financial Aid Application Verification Process	200
		07-SA-73	Inappropriate System Access Rights and Lack of Review	-
		07-SA-74	Financial Aid Awarded to Students Who May Not Meet Academic Standards	-
		07-SA-75	Inappropriate Student Financial Aid Awarded to Employees	625
		07-SA-76	Financial Aid Awarded to Students That Did Not Meet Academic Standards	12,800
		07-SA-77	Student Financial Aid Funds Not Returned to Providers as Required	4,249
				<u>59,881</u>
	84.126	07-SA-78	Basic Support Claims Were Not Properly Paid	37,482
		07-SA-79	Deficiencies in the Determination and Documentation of Client Eligibility	24,357
		07-SA-80	Control Weaknesses Over Fixed Asset Inventory	-
		07-SA-81	Incorrect Reporting of Program Income	-
				<u>61,839</u>
	84.173	07-SA-82	Inadequate Maintenance of Effort	-
		07-SA-83	Annual Federal Report Contained Errors	-
		07-SA-84	Inadequate Subrecipient Monitoring	-
				<u>-</u>
	84.268	07-SA-85	Inappropriate System Access Rights and Lack of Review	-
		07-SA-86	Untimely Notice to Lenders of Changes in Student's Status	-
				<u>-</u>
	84.375	07-SA-87	Inadequate Reconciliation of Student Financial Aid Awards	-
		07-SA-88	Inappropriate System Access Rights to Financial Aid Data	-
		07-SA-89	Errors in the Student Financial Aid Application Verification Process	-
		07-SA-90	Untimely Return of Federal Funds	-
				<u>-</u>
	84.376	07-SA-91	Inadequate Reconciliation of Student Financial Aid Awards	-
		07-SA-92	Inappropriate System Access Rights to Financial Aid Data	-
				<u>-</u>
			Total Federal Agency	<u>342,492</u>

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2007

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services:	93.268	07-SA-93	Value of Vaccines Awarded Not Disclosed to Subrecipients	-
				-
	93.558	07-SA-94	Improper Access to the County Administration Reimbursement System (CARS)	-
		07-SA-95	Lack of Segregation of Duties for Processes Within the Eligibility Information System	-
		07-SA-96	Identified Local County Eligibility Issues With the TANF Program	-
		07-SA-97	Lack of Program Change Controls for the Eligibility Information System (EIS)	-
		07-SA-98	Improper Access to the Eligibility Computer Systems	-
		07-SA-99	Documentation Lacking in County TANF Case Files	997
				997
	93.563	07-SA-100	Appropriate Action Not Taken in Child Support Cases	-
		07-SA-101	Improper Authorization for Access to the Automated Collection Tracking System (ACTS)	-
	93.658	07-SA-102	Identified Local County Eligibility Issues With the Foster Care IV-E Program	24,545
		07-SA-103	Documentation Errors in County Foster Care IV-E Program	20,003
				44,548
	93.659	07-SA-104	Identified Local County Eligibility Issues With the Adoption Assistance Program	10,940
		07-SA-105	Monitoring Procedures Not Performed for the Adoption Assistance Program	-
				10,940
	93.667	07-SA-106	Deficiencies in the Social Services Block Grant Monitoring Procedures	-
				-
	93.767	07-SA-107	Deficiencies in Calculation of Key Eligibility Information	-
		07-SA-108	Lack of Segregation of Duties for Processes Within the Eligibility Information System	-
		07-SA-109	Identified Local County Eligibility Issues With the State Children's Health Insurance Program	-
		07-SA-110	Documentation Lacking in County Health Choice Case Files	7,715
		07-SA-111	Claim Payments Made in Error	19,510
				27,225
	93.778	07-SA-112	Final Cost-Settlements Not Settled	-
		07-SA-113	Provider Billing and Payment System Errors	24,890
		07-SA-114	Federal Reimbursement for Unallowable Costs of the Albemarle Mental Health Center	512,511
		07-SA-115	Deficiencies in Calculation of Key Eligibility Information	-
		07-SA-116	Lack of Segregation of Duties for Processes Within the Eligibility Information System	-
		07-SA-117	Identified Local County Eligibility Issues With the Medicaid Program	-

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2007

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)		07-SA-118	Documentation Lacking in County Medicaid Case Files	265
		07-SA-119	Failure to Contract for Temporary Services	-
		07-SA-120	Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process	-
				<u>537,666</u>
	93.958	07-SA-121	Deficiencies Noted in the Processing of Community Mental Health Block Grant Expenditures	-
		07-SA-122	Deficiencies in User Access to Integrated Payment and Reimbursement System (IPRS)	-
		07-SA-123	Monitoring Procedures Need to Be Improved for Local Management Entities	-
		07-SA-124	Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement	-
				<u>-</u>
				<u>-</u>
			Total Federal Agency	<u>621,376</u>
U.S. Department of Homeland Security:	97.004	07-SA-125	Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified	-
				<u>-</u>
	97.036	07-SA-126	Inadequate Tracking of Public Assistance Subrecipient Audit Reports	-
				<u>-</u>
	97.067	07-SA-127	Homeland Security Grant Administration Costs Exceeded Allowable Amounts	199,984
		07-SA-128	Homeland Security Funds Were Not Obligated Within 60 Days	-
		07-SA-129	Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified	-
				<u>199,984</u>
			Total Federal Agency	<u>199,984</u>
Total Questioned Costs				<u>\$ 1,180,411</u>

**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2007

State Agency	Finding	Finding Numbers	Questioned Costs
Agriculture and Consumer Services:	1 Inadequate Tracking and Review of Subrecipient Audit Reports	07-SA-14, 07-SA-15	\$ -
			-
			Total State Agency -
Crime Control and Public Safety:	2 Deficiencies in Documentation Supporting Salaries Charged to Grant	07-SA-16	-
	3 Incompatible Duties Not Segregated for Journal Entry Process	07-SA-17	-
	4 Deficiencies in Cash Management Procedures	07-SA-18	-
	5 Failure to Complete the Federal Cash Transaction Report	07-SA-19	-
	6 Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified	07-SA-125 07-SA-129	- -
	7 Inadequate Tracking of Public Assistance Subrecipient Audit Reports	07-SA-126	-
	8 Homeland Security Grant Administration Costs Exceeded Allowable Amounts	07-SA-127	199,984
	9 Homeland Security Funds Were Not Obligated Within 60 Days	07-SA-128	-
			Total State Agency 199,984
East Carolina University:	10 Estimated Useful Life of Capital Assets Needs to Be Re-evaluated	07-FS-9	-
			Total State Agency -
Employment Security Commission:	11 Deficiencies in Financial Reporting	07-FS-6	-
	12 Controls Over Journal Entries Need Improvement	07-FS-7	-
	13 Controls Over Equipment Management Need Improvement	07-SA-20	-
	14 Benefit Overpayment Not Recouped	07-SA-21	164
			Total State Agency 164
Environment and Natural Resources:	15 Incompatible Duties Not Segregated	07-FS-1	-
	16 Noncompliance With Federal Suspension and Debarment Requirements	07-SA-39, 07-SA-40	- -
			Total State Agency -

**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2007

State Agency	Finding	Finding Numbers	Questioned Costs
Fayetteville State University:	17 Inadequate Reconciliation of Student Financial Aid Awards	07-SA-41,	-
		07-SA-51,	-
		07-SA-61,	-
		07-SA-64,	-
		07-SA-67,	-
		07-SA-87,	-
	18 Inappropriate System Access Rights to Financial Aid Data	07-SA-91	-
		07-SA-42,	-
		07-SA-55,	-
		07-SA-62,	-
		07-SA-65,	-
		07-SA-69,	-
	19 Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress	07-SA-88,	-
		07-SA-92	-
		07-SA-43,	2,000
	20 Excess Federal Loan Funds Not Returned Timely	07-SA-56,	119,000
		07-SA-70	42,007
	21 Errors in Financial Aid Awards	07-SA-52	-
		07-SA-53,	-
	22 Errors in Calculation of Students' Cost of Attendance in Determining Student Financial Aid Awards	07-SA-68	-
		07-SA-54	-
	23 Untimely Return of Federal Funds	07-SA-57,	-
		07-SA-71,	-
		07-SA-90	-
	24 Errors in the Student Financial Aid Application Verification Process	07-SA-72,	200
		07-SA-89	-
			Total State Agency
			163,207
Fayetteville Technical Community College:	25 Inappropriate System Access Rights and Lack of Review	07-SA-44,	-
		07-SA-63,	-
		07-SA-73,	-
		07-SA-85	-
	26 Financial Aid Awarded to Students Who May Not Meet Academic Standards	07-SA-74	-
			Total State Agency
			-
Health and Human Services:	27 Deficiencies in Financial Reporting	07-FS-2	-
	28 Monitoring Procedures Should Be Improved for Management Evaluation Reviews	07-SA-1,	-
		07-SA-13	-
	29 Monitoring of a Service Provider Needs Improvement	07-SA-2	-
	30 Lack of Segregation of Duties for Processes Within the Food Stamp Information System	07-SA-3	-
	31 Lack of Program Change Controls for the Food Stamp Information System (FSIS)	07-SA-4	-
	32 Improper Access to the Food Stamps Information System	07-SA-5	-
	33 Food Stamp Participants Using Invalid Social Security Numbers	07-SA-6	-

**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2007

State Agency	Finding	Finding Numbers	Questioned Costs
Health and Human Services: (continued)	34 Deficiencies in Cash Management Procedures	07-SA-9	-
	35 Monitoring of a Service Organization Needs Improvement	07-SA-10	-
	36 Deficiencies in Cash Management Procedures	07-SA-11	-
	37 Inadequate Monitoring of Nongovernmental Subrecipient Audit Reports	07-SA-12	-
	38 Basic Support Claims Were Not Properly Paid	07-SA-78	37,482
	39 Deficiencies in the Determination and Documentation of Client Eligibility	07-SA-79	24,357
	40 Control Weaknesses Over Fixed Asset Inventory	07-SA-80	-
	41 Incorrect Reporting of Program Income	07-SA-81	-
	42 Value of Vaccines Awarded Not Disclosed to Subrecipients	07-SA-93	-
	43 Improper Access to the County Administration Reimbursement System (CARS)	07-SA-94	-
	44 Lack of Segregation of Duties for Processes Within the Eligibility Information System	07-SA-95	-
	45 Identified Local County Eligibility Issues With the TANF Program	07-SA-96	-
	46 Lack of Program Change Controls for the Eligibility Information System (EIS)	07-SA-97	-
	47 Improper Access to the Eligibility Computer Systems	07-SA-98	-
	48 Documentation Lacking in County TANF Case Files	07-SA-99	997
	49 Appropriate Action Not Taken in Child Support Cases	07-SA-100	-
	50 Improper Authorization for Access to the Automated Collection Tracking System (ACTS)	07-SA-101	-
	51 Identified Local County Eligibility Issues With the Foster Care IV-E Program	07-SA-102	24,545
	52 Documentation Errors in County Foster Care IV-E Program	07-SA-103	20,003
	53 Identified Local County Eligibility Issues With the Adoption Assistance Program	07-SA-104	10,940
	54 Monitoring Procedures Not Performed for the Adoption Assistance Program	07-SA-105	-
	55 Deficiencies in the Social Services Block Grant Monitoring Procedures	07-SA-106	-
	56 Deficiencies in Calculation of Key Eligibility Information	07-SA-107	-
	57 Lack of Segregation of Duties for Processes Within the Eligibility Information System	07-SA-108	-
	58 Identified Local County Eligibility Issues With the State Children's Health Insurance Program	07-SA-109	-
	59 Documentation Lacking in County Health Choice Case Files	07-SA-110	7,715
	60 Final Cost-Settlements Not Settled	07-SA-112	-
	61 Provider Billing and Payment System Errors	07-SA-113	24,890
	62 Federal Reimbursement for Unallowable Costs of the Albemarle Mental Health Center	07-SA-114	512,511
	63 Deficiencies in Calculation of Key Eligibility Information	07-SA-115	-
	64 Lack of Segregation of Duties for Processes Within the Eligibility Information System	07-SA-116	-
	65 Identified Local County Eligibility Issues With the Medicaid Program	07-SA-117	-
	66 Documentation Lacking in County Medicaid Case Files	07-SA-118	265
	67 Failure to Contract for Temporary Services	07-SA-119	-

**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2007

State Agency	Finding	Finding Numbers	Questioned Costs
Health and Human Services: (continued)	68 Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process	07-SA-120	-
	69 Deficiencies Noted in the Processing of Community Mental Health Block Grant Expenditures	07-SA-121	-
	70 Deficiencies in User Access to Integrated Payment and Reimbursement System (IPRS)	07-SA-122	-
	71 Monitoring Procedures Need to Be Improved for Local Management Entities	07-SA-123	-
	72 Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement	07-SA-124	-
		Total State Agency	663,705
N.C. Central University:	73 Untimely Notice to Lenders of Changes in Student's Status	07-SA-86	-
		Total State Agency	-
Public Instruction:	74 Errors in Federal Cash Drawdown Reporting	07-SA-7, 07-SA-8	- -
	75 Inadequate Maintenance of Effort	07-SA-48, 07-SA-82	- -
	76 Annual Federal Report Contained Errors	07-SA-49, 07-SA-83	- -
	77 Inadequate Subrecipient Monitoring	07-SA-50, 07-SA-84	- -
		Total State Agency	-
Revenue:	78 Deficiencies in Financial Reporting	07-FS-3	-
		Total State Agency	-
State Treasurer:	79 Deficiencies in Financial Statement Disclosures	07-FS-4	-
		Total State Agency	-
Teachers' and State Employees' Comprehensive Major Medical Plan:	80 Deficiencies in Financial Reporting	07-FS-8	-
	81 Claim Payments Made in Error	07-SA-111	19,510
		Total State Agency	19,510

**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2007

State Agency	Finding	Finding Numbers	Questioned Costs
Transportation:	82 Year-End Financial Reporting Process Did Not Identify All Liabilities	07-FS-5	-
	83 Federal Billings Exceeded Actual Costs	07-SA-22, 07-SA-35	3,366 13,029
	84 Deficiencies Noted in Subrecipient Monitoring	07-SA-23, 07-SA-25, 07-SA-28, 07-SA-31, 07-SA-33, 07-SA-36, 07-SA-38	- - - - - -
	85 Level of Effort Not Maintained for Highway Safety Cluster Grant	07-SA-24, 07-SA-27	- -
	86 Schedule of Expenditures of Federal Awards Contained Errors	07-SA-26, 07-SA-29, 07-SA-32, 07-SA-34, 07-SA-37	- - - - -
	87 Internal Control Over Procurements Needs Improvement	07-SA-30	-
		Total State Agency	<u>16,395</u>
Winston-Salem State University:	88 Inappropriate Student Financial Aid Awarded to Employees	07-SA-45, 07-SA-58, 07-SA-75	4,899 34,199 625
	89 Student Financial Aid Over-Awarded	07-SA-46	8,983
	90 Financial Aid Awarded to Students That Did Not Meet Academic Standards	07-SA-47, 07-SA-59, 07-SA-66, 07-SA-76	1,900 28,571 3,000 12,800
	91 Student Financial Aid Funds Not Returned to Providers as Required	07-SA-60, 07-SA-77	18,220 4,249
		Total State Agency	<u>117,446</u>
Total Questioned Costs			\$ <u><u>1,180,411</u></u>

## **AUDITEE'S SECTION**

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**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007**

**Prepared by  
Office of the State Controller**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
AGEC	26,444,180	Aging Cluster
CCDF	270,044,338	CCDF Cluster
CDBG	384,138	CDBG - Entitlement and (HUD-Administered) Small Cities Cluster
CHNC	340,200,357	Child Nutrition Cluster
DISI	48,010,862	Disability Insurance / SSI Cluster
EFAC	9,912,183	Emergency Food Assistance Cluster
EMPS	34,879,953	Employment Service Cluster
F&WC	12,010,854	Fish and Wildlife Cluster
FDST	1,023,732,779	Food Stamp Cluster
FGSC	1,257,196	Foster Grandparent / Senior Companion Cluster
HLSC	40,957,097	Homeland Security Cluster
HPCC	727,672,386	Highway Planning and Construction Cluster
HWSC	13,769,598	Highway Safety Cluster
MEDC	6,326,896,502	Medicaid Cluster
NAET	232,673	Native American Employment and Training Cluster
PWED	1,459,636	Public Works and Economic Development Cluster
RD	651,291,594	Research and Development
SFAC	782,515,283	Student Financial Assistance Cluster
SPED	316,545,818	Special Education Cluster
TRIO	19,829,085	TRIO Cluster
WIAC	113,514,415	WIA Cluster
10	2,631,691	U.S. Department of Agriculture
10.001	4,442	Agricultural Research - Basic and Applied Research
10.025	2,399,163	Plant and Animal Disease, Pest Control, and Animal Care
10.028	63,701	Wildlife Services
10.153	8,761	Market News
10.156	7,585	Federal-State Marketing Improvement Program
10.162	13,876	Inspection Grading and Standardization
10.163	35,789	Market Protection and Promotion
10.168	36,100	Farmers' Market Promotion Program
10.200	14,737	Grants for Agricultural Research, Special Research Grants
10.203	180,418	Payments to Agricultural Experiment Stations Under the Hatch Act
10.205	4,431	Payments to 1890 Land-Grant Colleges and Tuskegee University
10.206	203,373	Grants for Agricultural Research - Competitive Research Grants
10.210	104,618	Food and Agricultural Sciences National Needs Graduate Fellowship Grants
10.216	334,817	1890 Institution Capacity Building Grants
10.217	42,073	Higher Education Challenge Grants
10.250	388,773	Agricultural and Rural Economic Research
10.305	33,643	International Science and Education Grants
10.308	45,815	Resident Instruction Grants for Insular Area Activities
10.352	43,494	Value-Added Producer Grants
10.435	29,656	State Mediation Grants
10.443	30,271	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers
10.450	840,320	Crop Insurance
10.455	54,395	Community Outreach and Assistance Partnership Program
10.475	3,415,935	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.500	21,386,543	Cooperative Extension Service
10.550	32,100,154	Food Donation
10.557	149,057,305	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	74,053,055	Child and Adult Care Food Program
10.560	6,260,149	State Administrative Expenses for Child Nutrition
10.565	334,067	Commodity Supplemental Food Program
10.567	156,703	Food Distribution Program on Indian Reservations
10.572	161,095	WIC Farmers' Market Nutrition Program (FMNP)
10.576	36,810	Senior Farmers Market Nutrition Program
10.580	-583	Food Stamp Program Outreach Grants

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
10.604	27,699	Technical Assistance for Specialty Crops Program
10.605	215,293	Quality Samples Program
10.652	1,388,158	Forestry Research
10.664	5,259,800	Cooperative Forestry Assistance
10.672	53,729	Rural Development, Forestry, and Communities
10.677	438,469	Forest Land Enhancement Program
10.766	500,000	Community Facilities Loans and Grants
10.855	106,571	Distance Learning and Telemedicine Loans and Grants
10.912	4,554	Environmental Quality Incentives Program
11	241,829	U.S. Department of Commerce
11.112	122,565	Export Promotion Market Development Cooperation
11.312	113,550	Research and Evaluation Program
11.400	536,483	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)
11.433	30,496	Marine Fisheries Initiative
11.441	33,196	Regional Fishery Management Councils
11.450	528,602	Automated Flood Warning Systems (AFWS)
11.472	50,000	Unallied Science Program
11.473	31,248	Coastal Services Center
11.477	311,886	Fisheries Disaster Relief
11.481	9,385	Educational Partnership Program
11.550	-734	Public Telecommunications Facilities Planning and Construction
11.609	14,540	Measurement and Engineering Research and Standards
11.611	2,221,320	Manufacturing Extension Partnership
11.612	2,275	Advanced Technology Program
12	1,493,385	U.S. Department of Defense
12.002	91,335	Procurement Technical Assistance For Business Firms
12.300	2,757,227	Basic and Applied Scientific Research
12.400	5,544,750	Military Construction, National Guard
12.401	15,015,335	National Guard Military Operations and Maintenance (O&M) Projects
12.404	2,249,124	National Guard Civilian Youth Opportunities
12.420	648,284	Military Medical Research and Development
12.431	1,210,705	Basic Scientific Research
12.610	81,861	Community Economic Adjustment Planning Assistance for Joint Land Use Studies
12.800	79,715	Air Force Defense Research Sciences Program
12.901	210,928	Mathematical Sciences Grants Program
12.910	236,258	Research and Technology Development
14	165,757	U.S. Department of Housing and Urban Development
14.100	70,154	College Housing Debt Service
14.169	79,875	Housing Counseling Assistance Program
14.171	88,161	Manufactured Home Construction and Safety Standards
14.228	48,393,143	Community Development Block Grants / State's Program
14.231	2,495,926	Emergency Shelter Grants Program
14.237	143,123	Historically Black Colleges and Universities Program
14.239	49,401	HOME Investment Partnerships Program
14.241	2,060,686	Housing Opportunities for Persons with AIDS
14.243	105,566	Opportunities for Youth - Youthbuild Program
14.246	523,255	Community Development Block Grants / Brownfields Economic Development Initiative
14.401	358,633	Fair Housing Assistance Program - State and Local
14.408	38,753	Fair Housing Initiatives Program
14.511	104,531	Community Outreach Partnership Center Program
14.512	75,596	Community Development Work-Study Program
14.520	184,095	Historically Black Colleges and Universities Program
14.521	34,623	Universities Rebuilding America Program - Community Design
14.866	14,290	Demolition and Revitalization of Severely Distressed Public Housing
14.871	3,506,680	Section 8 Housing Choice Vouchers
14.900	46,415	Lead-Based Paint Hazard Control in Privately-Owned Housing
15	408,347	U.S. Department of the Interior

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
15.517	20,000	Fish and Wildlife Coordination Act
15.608	10,000	Fish and Wildlife Management Assistance
15.614	500,000	Coastal Wetlands Planning, Protection and Restoration Act
15.615	582,411	Cooperative Endangered Species Conservation Fund
15.616	6,504	Clean Vessel Act
15.622	13,560	Sportfishing and Boating Safety Act
15.623	40,262	North American Wetlands Conservation Fund
15.625	11,399	Wildlife Conservation and Restoration
15.630	10,457	Coastal Program
15.632	48,587	Conservation Grants Private Stewardship for Imperiled Species
15.633	97,599	Landowner Incentive
15.634	1,632,152	State Wildlife Grants
15.807	38,000	Earthquake Hazards Reduction Program
15.808	293,687	U.S. Geological Survey - Research and Data Collection
15.904	682,696	Historic Preservation Fund Grants-In-Aid
15.914	138,094	National Register of Historic Places
15.916	1,305,680	Outdoor Recreation - Acquisition, Development and Planning
15.923	81,584	National Center for Preservation Technology and Training
15.924	75	Historically Black Colleges and Universities Preservation Initiative
15.928	157,565	Civil War Battlefield Land Acquisition Grants
16	620,618	U.S. Department of Justice
16.220	174,192	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances
16.307	1,433,084	Combined DNA Index System
16.523	2,087,509	Juvenile Accountability Incentive Block Grants
16.540	1,739,646	Juvenile Justice and Delinquency Prevention - Allocation to States
16.541	46,841	Part E - Developing, Testing and Demonstrating Promising New Programs
16.543	207,173	Missing Children's Assistance
16.548	236,881	Title V - Delinquency Prevention Program
16.550	28,460	State Justice Statistics Program for Statistical Analysis Centers
16.554	191,628	National Criminal History Improvement Program (NCHIP)
16.560	184,845	National Institute of Justice Research, Evaluation, and Development Project Grants
16.575	10,388,740	Crime Victim Assistance
16.579	2,085,684	Edward Byrne Memorial Formula Grant Program
16.580	198,646	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	239,329	Drug Court Discretionary Grant Program
16.586	4,731,384	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
16.588	3,254,599	Violence Against Women Formula Grants
16.589	366,846	Rural Domestic Violence and Child Victimization Enforcement Grant Program
16.590	58,623	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.593	465,500	Residential Substance Abuse Treatment for State Prisoners
16.595	218,253	Community Capacity Development Office
16.601	96,967	Corrections - Training and Staff Development
16.609	989,096	Community Prosecution and Project Safe Neighborhoods
16.710	193,677	Public Safety Partnership and Community Policing Grants
16.712	562,812	Police Corps
16.727	342,296	Enforcing Underage Drinking Laws Program
16.738	5,165,478	Edward Byrne Memorial Justice Assistance Grant Program
16.740	2,708	Statewide Automated Victim Information Notification (SAVIN) Program
17	81,946	U.S. Department of Labor
17.002	1,922,820	Labor Force Statistics
17.005	146,340	Compensation and Working Conditions
17.225	920,516,578	Unemployment Insurance
17.235	2,264,247	Senior Community Service Employment Program
17.245	104,336,192	Trade Adjustment Assistance
17.249	38	Employment Services and Job Training Pilots - Demonstrations and Research
17.261	2,649,896	WIA Pilots, Demonstrations, and Research Projects

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
17.267	940,691	Incentive Grants - WIA Section 503
17.503	5,157,486	Occupational Safety and Health - State Program
17.504	1,419,772	Consultation Agreements
17.600	92,385	Mine Health and Safety Grants
19.404	39,438	Professional Development - International Educators / Administrators
19.408	488	Educational Exchange - Teachers from Secondary and Postsecondary Levels and School Administrators
20	818,472	U.S. Department of Transportation
20.106	27,463,426	Airport Improvement Program
20.215	29,717	Highway Training and Education
20.218	6,622,422	National Motor Carrier Safety
20.219	1,142,771	Recreational Trails Program
20.232	69,155	Commercial Driver License State Programs
20.235	146,965	Commercial Motor Vehicle Operator Training Grants
20.312	499,706	High Speed Ground Transportation - Next Generation High Speed Rail Program
20.505	967,031	Federal Transit - Metropolitan Planning Grants
20.509	15,233,453	Formula Grants for Other Than Urbanized Areas
20.516	994,099	Job Access - Reverse Commute
20.700	203,602	Pipeline Safety
20.703	161,187	Interagency Hazardous Materials Public Sector Training and Planning Grants
23.001	95,003	Appalachian Regional Development (See individual Appalachian Programs)
23.011	741,466	Appalachian Research, Technical Assistance, and Demonstration Projects
30	67,941	Equal Employment Opportunity Commission
39.003	667,340	Donation of Federal Surplus Personal Property
42	497,942	Library of Congress
42.001	1,900	Books for the Blind and Physically Handicapped
43	433,780	National Aeronautics and Space Administration
43.001	21,971	Aerospace Education Services Program
43.002	121,457	Technology Transfer
45	1,200	National Foundation on the Arts and the Humanities
45.007	710,647	Promotion of the Arts - State and Regional Program
45.024	157,782	Promotion of the Arts - Grants to Organizations and Individuals
45.149	21,524	Promotion of the Humanities - Division of Preservation and Access
45.160	23,467	Promotion of the Humanities - Fellowships and Stipends
45.162	98	Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development
45.163	64,324	Promotion of the Humanities - Professional Development
45.164	109,803	Promotion of the Humanities - Public Programs
45.301	2,182	Museums for America
45.303	77,602	Conservation Project Support
45.310	3,054,147	Grants to States
45.313	99,868	Laura Bush 21st Century Librarian Program
47	514,078	National Science Foundation
47.041	1,326,656	Engineering Grants
47.049	1,033,715	Mathematical and Physical Sciences
47.050	442,976	Geosciences
47.070	1,612,001	Computer and Information Science and Engineering
47.074	1,161,580	Biological Sciences
47.075	237,484	Social, Behavioral, and Economic Sciences
47.076	10,459,063	Education and Human Resources
47.078	339,795	Polar Programs
47.079	4,782	International Science and Engineering (OISE)
59	1,907,564	Small Business Administration
59.037	2,557,214	Small Business Development Center
64.005	1,227,512	Grants to States for Construction of State Home Facilities
64.124	348,424	All-Volunteer Force Educational Assistance
66	213,043	Environmental Protection Agency
66.034	286,729	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
66.202	675,344	Congressionally Mandated Projects
66.432	3,103,600	State Public Water System Supervision
66.433	87,440	State Underground Water Source Protection
66.436	5,123	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act
66.454	286,840	Water Quality Management Planning
66.456	598,462	National Estuary Program
66.458	53,573,657	Capitalization Grants for Clean Water State Revolving Funds
66.460	6,741,298	Nonpoint Source Implementation Grants
66.468	42,419,848	Capitalization Grants for Drinking Water State Revolving Funds
66.471	307,167	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs
66.472	272,194	Beach Monitoring and Notification Program Implementation Grants
66.474	128,185	Water Protection Grants to the States
66.479	217,932	Wetland Program Grants - State / Tribal Environmental Outcome Wetland Demonstration Program
66.500	924,436	Environmental Protection - Consolidated Research
66.509	176,384	Science To Achieve Results (STAR) Research Program
66.510	5,973	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development
66.511	87,584	Office of Research and Development Consolidated Research / Training
66.514	22,695	Science To Achieve Results (STAR) Fellowship Program
66.516	41,625	P3 Award: National Student Design Competition for Sustainability
66.600	232,612	Environmental Protection Consolidated Grants - Program Support
66.607	155,852	Training and Fellowships for the Environmental Protection Agency
66.608	13,503	Environmental Information Exchange Network Grant Program and Related Assistance
66.609	25,279	Protection of Children and Older Adults (Elderly) from Environmental Health Risks
66.701	96,056	Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	411,986	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals
66.714	24,840	Pesticide Environmental Stewardship Regional Grants
66.716	16,841	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach
66.717	19,106	Source Reduction Assistance
66.801	2,495,050	Hazardous Waste Management State Program Support
66.802	1,852,115	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
66.804	151,692	State and Tribal Underground Storage Tanks Program
66.805	3,039,465	Leaking Underground Storage Tank Trust Fund Program
66.808	92,518	Solid Waste Management Assistance Grants
66.814	65,508	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements
66.951	3,509	Environmental Education Grants
81	1,633,118	U.S. Department of Energy
81.041	3,937,725	State Energy Program
81.042	3,681,888	Weatherization Assistance for Low-Income Persons
81.049	239,810	Office of Science Financial Assistance Program
81.117	160,521	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance
81.119	293,171	State Energy Program Special Projects
83.544	8,880,231	Public Assistance Grants
84	11,328,976	U.S. Department of Education
84.002	15,568,786	Adult Education - State Grant Program
84.003	15,260	Bilingual Education
84.010	290,299,296	Title I Grants to Local Educational Agencies
84.011	6,648,037	Migrant Education - State Grant Program
84.013	1,081,262	Title I Program for Neglected and Delinquent Children
84.015	78,339	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies
84.016	104,465	Undergraduate International Studies and Foreign Language Programs
84.017	100,080	International Research and Studies
84.019	1,985	Overseas - Faculty Research Abroad

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
84.031	27,419,298	Higher Education - Institutional Aid
84.048	35,011,843	Vocational Education - Basic Grants to States
84.051	80,411	Vocational Education - National Programs
84.116	847,845	Fund for the Improvement of Postsecondary Education
84.117	86,305	Educational Research and Development
84.120	284,109	Minority Science and Engineering Improvement
84.126	75,600,530	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.129	274,647	Rehabilitation Long-Term Training
84.133	7,659	National Institute on Disability and Rehabilitation Research
84.141	360,599	Migrant Education - High School Equivalency Program
84.161	298,172	Rehabilitation Services - Client Assistance Program
84.169	332,278	Independent Living - State Grants
84.177	1,507,021	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind
84.181	11,200,029	Special Education - Grants for Infants and Families with Disabilities
84.184	3,462	Safe and Drug-Free Schools and Communities - National Programs
84.185	1,047,750	Byrd Honors Scholarships
84.186	8,624,399	Safe and Drug-Free Schools and Communities - State Grants
84.187	326,822	Supported Employment Services for Individuals with Severe Disabilities
84.195	197,214	Bilingual Education - Professional Development
84.196	1,298,600	Education for Homeless Children and Youth
84.200	899,807	Graduate Assistance in Areas of National Need
84.206	506,550	Javits Gifted and Talented Students Education Grant Program
84.213	2,189,251	Even Start - State Educational Agencies
84.214	436,703	Even Start - Migrant Education
84.215	307,269	Fund for the Improvement of Education
84.224	606,713	Assistive Technology
84.240	394,356	Program of Protection and Advocacy of Individual Rights
84.243	2,914,626	Tech-Prep Education
84.265	149,203	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training
84.282	1,615,187	Charter Schools
84.287	19,600,287	Twenty-First Century Community Learning Centers
84.293	119,503	Foreign Language Assistance
84.298	3,511,733	State Grants for Innovative Programs
84.299	160,711	Indian Education - Special Programs
84.305	347,158	Education Research, Development and Dissemination
84.310	6,548	Parental Assistance Centers
84.315	230,892	Capacity Building for Traditionally Underserved Populations
84.318	5,600,838	Education Technology State Grants
84.323	1,576,523	Special Education - State Personnel Development
84.324	1,839,589	Research in Special Education
84.325	4,978,618	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities
84.326	1,199,154	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.330	383,025	Advanced Placement Program
84.331	684,803	Grants to States for Incarcerated Youth Offenders
84.332	3,078,479	Comprehensive School Reform Demonstration
84.334	5,799,687	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	30,890	Child Care Access Means Parents in School
84.336	390,951	Teacher Quality Enhancement Grants
84.342	51,922	Preparing Tomorrow's Teachers to Use Technology
84.343	63,641	Assistive Technology - State Grants for Protection and Advocacy
84.346	182,303	Vocational Education - Occupational and Employment Information State Grants
84.350	993,606	Transition to Teaching
84.357	25,327,668	Reading First State Grants
84.358	4,799,003	Rural Education
84.365	10,441,062	English Language Acquisition Grants
84.366	4,286,196	Mathematics and Science Partnerships

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
84.367	64,084,285	Improving Teacher Quality State Grants
84.368	19,009	Grants for Enhanced Assessment Instruments
84.369	8,672,939	Grants for State Assessments and Related Activities
84.370	449,325	DC School Choice Incentive Program
84.928	64,784	National Writing Project
84.938	2,428,078	Hurricane Education Recovery
89.003	15,493	National Historical Publications and Records Grants
90.401	11,986,941	Help America Vote Act Requirements Payments
93	419,798	U.S. Department of Health and Human Services
93.003	14,726,952	Public Health and Social Services Emergency Fund
93.004	19,518	Cooperative Agreements to Improve the Health Status of Minority Populations
93.006	219,807	State and Territorial and Technical Assistance Capacity Development Minority HIV / AIDS Demonstration Program
93.041	132,689	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	407,123	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals
93.048	495,353	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects
93.051	229,354	Alzheimer's Disease Demonstration Grants to States
93.052	4,231,406	National Family Caregiver Support
93.086	60,398	Healthy Marriage Promotion and Responsible Fatherhood Grants
93.103	369	Food and Drug Administration - Research
93.104	57,833	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)
93.106	7,236	Minority International Research Training Grant in the Biomedical and Behavioral Sciences
93.110	423,894	Maternal and Child Health Federal Consolidated Programs
93.113	75,718	Environmental Health
93.115	73,770	Biometry and Risk Estimation - Health Risks from Environmental Exposures
93.116	1,785,672	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.121	14,565	Oral Diseases and Disorders Research
93.124	54,761	Nurse Anesthetist Traineeships
93.127	164,319	Emergency Medical Services for Children
93.130	251,233	Primary Care Services Resource Coordination and Development
93.136	1,502,721	Injury Prevention and Control Research and State and Community Based Programs
93.138	940,238	Protection and Advocacy for Individuals with Mental Illness
93.150	843,932	Projects for Assistance in Transition from Homelessness (PATH)
93.153	269,776	Coordinated Services and Access to Research for Women, Infants, Children, and Youth
93.161	486	Health Program for Toxic Substances and Disease Registry
93.173	60,634	Research Related to Deafness and Communication Disorders
93.197	539,381	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children
93.204	98,925	Surveillance of Hazardous Substance Emergency Events
93.206	110,918	Human Health Studies-Applied Research and Development
93.213	8,794	Research and Training in Complementary and Alternative Medicine
93.217	7,003,095	Family Planning-Services
93.224	1,628,720	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)
93.230	-106,001	Consolidated Knowledge Development and Application (KD&A) Program
93.234	97,346	Traumatic Brain Injury State Demonstration Grant Program
93.235	1,740,196	Abstinence Education Program
93.236	41,358	Grants for Dental Public Health Residency Training
93.240	160,659	State Capacity Building
93.241	669,312	State Rural Hospital Flexibility Program
93.242	572,968	Mental Health Research Grants
93.243	837,037	Substance Abuse and Mental Health Services - Projects of Regional and National Significance
93.247	461,828	Advanced Education Nursing Grant Program
93.251	187,942	Universal Newborn Hearing Screening
93.256	32,405	State Planning Grants Health Care Access for the Uninsured

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
93.259	138,330	Rural Access to Emergency Devices Grant
93.260	380,434	Family Planning - Personnel Training
93.262	71,875	Occupational Safety and Health Program
93.265	177,741	Comprehensive Geriatric Education Program (CGEP)
93.268	79,121,449	Immunization Grants
93.273	156,772	Alcohol Research Programs
93.277	47,505	Career Development Awards
93.279	859,208	Drug Abuse and Addiction Research Programs
93.281	176,845	Mental Health Research Career / Scientist Development Awards
93.283	34,649,834	Centers for Disease Control and Prevention - Investigations and Technical Assistance
93.286	84,332	Discovery and Applied Research for Technological Innovations to Improve Human Health
93.301	220,688	Small Rural Hospital Improvement Grant Program
93.307	861,194	Minority Health and Health Disparities Research
93.358	272,661	Advanced Education Nursing Traineeships
93.359	178,032	Nurse Education, Practice and Retention Grants
93.361	261,685	Nursing Research
93.375	384,558	Minority Biomedical Research Support
93.390	86,696	Academic Research Enhancement Award
93.393	145,898	Cancer Cause and Prevention Research
93.397	45,472	Cancer Centers Support Grants
93.398	15,010	Cancer Research Manpower
93.556	9,314,362	Promoting Safe and Stable Families
93.558	244,665,797	Temporary Assistance for Needy Families
93.560	-176,762	Family Support Payments to States - Assistance Payments
93.563	85,613,677	Child Support Enforcement
93.566	3,223,916	Refugee and Entrant Assistance - State Administered Programs
93.568	59,713,266	Low-Income Home Energy Assistance
93.569	15,011,598	Community Services Block Grant
93.570	59,511	Community Services Block Grant - Discretionary Awards
93.571	11,232	Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs
93.576	517,829	Refugee and Entrant Assistance - Discretionary Grants
93.584	482,664	Refugee and Entrant Assistance - Targeted Assistance Grants
93.586	285,079	State Court Improvement Program
93.590	875,209	Community-Based Child Abuse Prevention Grants
93.597	210,856	Grants to States for Access and Visitation Programs
93.599	873,110	Chafee Education and Training Vouchers Program (ETV)
93.600	30,825	Head Start
93.617	49,506	Voting Access for Individuals with Disabilities - Grants to States
93.618	6,367	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems
93.630	2,899,130	Developmental Disabilities Basic Support and Advocacy Grants
93.643	557,560	Children's Justice Grants to States
93.645	8,033,606	Child Welfare Services - State Grants
93.648	15,684	Child Welfare Services Training Grants
93.652	18,043	Adoption Opportunities
93.658	81,570,312	Foster Care - Title IV-E
93.659	31,570,834	Adoption Assistance
93.667	62,596,594	Social Services Block Grant
93.669	782,658	Child Abuse and Neglect State Grants
93.670	635,844	Child Abuse and Neglect Discretionary Activities
93.671	2,142,095	Family Violence Prevention and Services / Grants for Battered Women's Shelters - Grants to States and Indian Tribes
93.674	2,500,627	Chafee Foster Care Independence Program
93.767	160,873,585	State Children's Insurance Program
93.768	442,074	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities
93.773	6,542,252	Medicare - Hospital Insurance
93.779	1,775,733	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
93.780	131,727	Grants to States for Operation of Qualified High-Risk Pools
93.786	397,790	State Pharmaceutical Assistance Programs
93.822	433,600	Health Careers Opportunity Program
93.837	23,596	Heart and Vascular Diseases Research
93.838	336,786	Lung Diseases Research
93.846	660,701	Arthritis, Musculoskeletal and Skin Diseases Research
93.847	167,402	Diabetes, Endocrinology and Metabolism Research
93.848	780,845	Digestive Diseases and Nutrition Research
93.853	322,621	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.855	502,526	Allergy, Immunology and Transplantation Research
93.856	55,189	Microbiology and Infectious Diseases Research
93.859	1,348,619	Biomedical Research and Research Training
93.865	657,349	Child Health and Human Development Extramural Research
93.866	114,582	Aging Research
93.867	31,407	Vision Research
93.879	143,248	Medical Library Assistance
93.884	384,983	Grants for Training in Primary Care Medicine and Dentistry
93.886	53	Physician Assistant Training in Primary Care
93.887	2,313	Health Care and Other Facilities
93.889	128,968	National Bioterrorism Hospital Preparedness Program
93.897	728	Residencies and Advanced Education in the Practice of General Dentistry
93.910	168,723	Family and Community Violence Prevention Program
93.913	98,654	Grants to States for Operation of Offices of Rural Health
93.917	23,385,828	HIV Care Formula Grants
93.918	1,004,028	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
93.926	2,719,013	Healthy Start Initiative
93.928	21,835	Special Projects of National Significance
93.938	981,684	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems
93.940	4,308,918	HIV Prevention Activities - Health Department Based
93.944	1,400,848	Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	1,310,542	Assistance Programs for Chronic Disease Prevention and Control
93.952	-68	Trauma Care Systems Planning and Development
93.958	11,130,324	Block Grants for Community Mental Health Services
93.959	37,985,396	Block Grants for Prevention and Treatment of Substance Abuse
93.974	275,520	Family Planning - Service Delivery Improvement Research Grants
93.977	4,159,611	Preventive Health Services - Sexually Transmitted Diseases Control Grants
93.988	658,531	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems
93.991	2,150,936	Preventive Health and Health Services Block Grant
93.994	16,752,058	Maternal and Child Health Services Block Grant to the States
94.002	276,336	Retired and Senior Volunteer Program
94.003	356,021	State Commissions
94.004	497,826	Learn and Serve America - School and Community Based Programs
94.005	12,000	Learn and Serve America - Higher Education
94.006	3,166,026	AmeriCorps
94.007	48,359	Planning and Program Development Grants
94.009	152,860	Training and Technical Assistance
96.008	290,334	Social Security - Work Incentives Planning and Assistance Program
96.009	78,358	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries
97	22,216	U S Department of Homeland Security
97.004	138,706	State Domestic Preparedness Equipment Support Program
97.008	1,420,091	Urban Areas Security Initiative
97.012	1,878,830	Boating Safety Financial Assistance
97.017	160,936	Pre-Disaster Mitigation (PDM) Competitive Grants
97.018	9,265	National Fire Academy Training Assistance
97.023	182,862	Community Assistance Program State Support Services Element (CAP-SSSE)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2007

<b>Federal</b>		
<b>CFDA</b>	<b>Program</b>	
<b>Number</b>	<b>Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
97.029	666,556	Flood Mitigation Assistance
97.036	22,935,891	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039	4,765,600	Hazard Mitigation Grant
97.041	110,473	National Dam Safety Program
97.042	4,084,922	Emergency Management Performance Grants
97.045	10,337,532	Cooperating Technical Partners
97.047	28,857	Pre-Disaster Mitigation
97.063	98,934	Pre-Disaster Mitigation - Disaster Resistant Universities
97.070	250,314	Map Modernization Management Support
97.078	834,948	Buffer Zone Protection Plan (BZPP)
98	52,079	United States Agency for International Development
98.001	-350	USAID Foreign Assistance for Programs Overseas
98.012	1,464,016	USAID Development Partnerships for University Cooperation and Development
99	61,776	Other Federal Assistance
	<b><u>\$ 14,257,221,432</u></b>	<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>

The accompanying notes are an integral part of this schedule.

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## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Aging—Cluster:</i></b>					
<b><u>U.S. Department of Health and Human Services</u></b>					
93.044	D	11,728,418	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	11,687,878	Special Programs for the Aging - Title III, Part C - Nutrition Services		
93.053	D	3,027,884	Nutrition Services Incentive Program		
		<u>26,444,180</u>	Total — Aging Cluster — U.S. Department of Health and Human Services		
		<u>26,444,180</u>	Total — Aging		
<b><i>CCDF—Cluster:</i></b>					
<b><u>U.S. Department of Health and Human Services</u></b>					
93.575	D	155,426,295	Child Care and Development Block Grant		
93.596	D	114,618,043	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
		<u>270,044,338</u>	Total — CCDF Cluster — U.S. Department of Health and Human Services		
		<u>270,044,338</u>	Total — CCDF		
<b><i>CDBG—Cluster:</i></b>					
<b><u>U.S. Department of Housing and Urban Development</u></b>					
14.218	D	46,861	Community Development Block Grants / Entitlement Grants		
14.219	D	337,277	Community Development Block Grants / Small Cities Program		
		<u>384,138</u>	Total — CDBG - Entitlement and (HUD-Administered) Small Cities Cluster — U.S. Department of Housing and Urban Development		
		<u>384,138</u>	Total — CDBG		
<b><i>Child Nutrition—Cluster:</i></b>					
<b><u>U.S. Department of Agriculture</u></b>					
10.553	D	79,423,064	School Breakfast Program		
10.555	D	255,962,396	National School Lunch Program		
10.556	D	174,721	Special Milk Program for Children		
10.559	D	4,640,176	Summer Food Service Program for Children		
		<u>340,200,357</u>	Total — Child Nutrition Cluster — U.S. Department of Agriculture		
		<u>340,200,357</u>	Total — Child Nutrition		

## STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Disability Insurance/SSI—Cluster:</i></b>					
<b><u>Social Security Administration</u></b>					
96.001	D	48,010,862	Social Security - Disability Insurance		
		48,010,862	Total — Disability Insurance / SSI Cluster — Social Security Administration		
		48,010,862	Total — Disability Insurance / SSI		
<b><i>Emergency Food Assistance—Cluster:</i></b>					
<b><u>U.S. Department of Agriculture</u></b>					
10.568	D	1,672,350	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	8,239,833	Emergency Food Assistance Program (Food Commodities)		
		9,912,183	Total — Emergency Food Assistance Cluster — U.S. Department of Agriculture		
		9,912,183	Total — Emergency Food Assistance		
<b><i>Employment Services—Cluster:</i></b>					
<b><u>U.S. Department of Labor</u></b>					
17.207	D	30,090,296	Employment Service / Wagner-Peyser Funded Activities		
17.801	D	1,171,399	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	3,618,258	Local Veterans' Employment Representative Program		
		34,879,953	Total — Employment Service Cluster — U.S. Department of Labor		
		34,879,953	Total — Employment Services		
<b><i>Fish and Wildlife—Cluster:</i></b>					
<b><u>U.S. Department of Interior</u></b>					
15.605	D	6,195,984	Sport Fish Restoration		
15.605	I	127,757	Sport Fish Restoration	133-05-000768	Puerto Rico Dept of Natural Resources
15.611	D	5,578,735	Wildlife Restoration		
15.611	I	103,780	Wildlife Restoration	133-06-000916	Puerto Rico Dept of Natural Resources
15.611	I	4,598	Wildlife Restoration	PC PNB-129-2004	Virgin Islands Dept of Natural Resources
		12,010,854	Total — Fish and Wildlife Cluster — U.S. Department of Interior		
		12,010,854	Total — Fish and Wildlife		

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Food Stamp—Cluster:</i></b>					
<b><u>U.S. Department of Agriculture</u></b>					
10.551	D	958,119,900	Food Stamps		
10.561	D	65,612,879	State Administrative Matching Grants for Food Stamp Program		
		<u>1,023,732,779</u>	Total — Food Stamp Cluster — U.S. Department of Agriculture		
		<u>1,023,732,779</u>	Total — Food Stamp		
<b><i>Foster Grandparent/Senior Companion—Cluster:</i></b>					
<b><u>Corporation for National and Community Service</u></b>					
94.011	D	938,919	Foster Grandparent Program		
94.016	D	318,277	Senior Companion Program		
		<u>1,257,196</u>	Total — Foster Grandparent / Senior Companion Cluster — Corporation for National and Community Service		
		<u>1,257,196</u>	Total — Foster Grandparent / Senior Companion		
<b><i>Homeland Security—Cluster:</i></b>					
<b><u>U.S. Department of Homeland Security</u></b>					
97.004	D	21,697,053	State Domestic Preparedness Equipment Support Program		
97.067	D	19,260,044	Homeland Security Grant Program		
		<u>40,957,097</u>	Total — Homeland Security Cluster — U.S. Department of Homeland Security		
		<u>40,957,097</u>	Total — Homeland Security		
<b><i>Highway Planning and Construction—Cluster:</i></b>					
<b><u>U.S. Department of Transportation</u></b>					
20.205	D	724,388,798	Highway Planning and Construction		
20.205	I	189,019	Highway Planning and Construction	2006-1621	City of Durham
20.205	I	208,855	Highway Planning and Construction	2006-1623	City of Raleigh
20.205	I	9,826	Highway Planning and Construction	2007-0317	Louis Berger Group
20.205	I	24,239	Highway Planning and Construction	49777-13 15	Polytechnic University
		<u>724,820,737</u>	Total — Highway Planning and Construction Cluster — U.S. Department of Transportation		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U.S. Appalachian Regional Commission</u></b>					
23.003	D	2,851,649	Appalachian Development Highway System		
		<u>2,851,649</u>	Total — Highway Planning and Construction Cluster — U.S. Appalachian Regional Commission		
		<u>727,672,386</u>	Total — Highway Planning and Construction		
<b><i>Highway Safety—Cluster:</i></b>					
<b><u>U.S. Department of Transportation</u></b>					
20.600	D	6,242,307	State and Community Highway Safety		
20.601	D	1,486,756	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	1,737,064	Occupant Protection		
20.604	D	1,775,734	Safety Incentive Grants for Use of Seatbelts		
20.605	D	1,062,104	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
20.609	D	1,434,182	Safety Belt Performance Grants		
20.610	D	26,851	State Traffic Safety Information System Improvement Grants		
20.612	D	4,600	Incentive Grant Program to Increase Motorcyclist Safety		
		<u>13,769,598</u>	Total — Highway Safety Cluster — U.S. Department of Transportation		
		<u>13,769,598</u>	Total — Highway Safety		
<b><i>Medicaid—Cluster:</i></b>					
<b><u>U.S. Department of Health and Human Services</u></b>					
93.775	D	1,624,048	State Medicaid Fraud Control Units		
93.776	D	441,155	Hurricane Katrina Relief		
93.777	D	5,315,013	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	6,319,516,286	Medical Assistance Program		
		<u>6,326,896,502</u>	Total — Medicaid Cluster — U.S. Department of Health and Human Services		
		<u>6,326,896,502</u>	Total — Medicaid		
<b><i>Native American Employment and Training—Cluster:</i></b>					
<b><u>U.S. Department of Labor</u></b>					
17.251	D	232,673	Native American Employment and Training Programs		
		<u>232,673</u>	Total — Native American Employment and Training Cluster — U.S. Department of Labor		
		<u>232,673</u>	Total — Native American Employment and Training		

## STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Public Works and Economic Development—Cluster:</i></b>					
<b><u>U.S. Department of Commerce</u></b>					
11.300	D	696,262	Grants for Public Works and Economic Development Facilities		
11.307	D	763,374	Economic Adjustment Assistance		
		<u>1,459,636</u>	Total — Public Works and Economic Development Cluster — U.S. Department of Commerce		
		<u>1,459,636</u>	Total -- Public Works and Economic Development		
<b><i>Research and Development—Cluster:</i></b>					
<b><u>U.S. Department of Agriculture</u></b>					
10	D	4,441,578	U.S. Department of Agriculture		
10	I	-12,045	U.S. Department of Agriculture	22-1-128	BRDC
10	I	1,511	U.S. Department of Agriculture	2006-0410	Forecon, Inc.
10	I	7,914	U.S. Department of Agriculture	412-30-40	Iowa State University
10	I	12,325	U.S. Department of Agriculture	N/A	IPM Development Company
10	I	23,343	U.S. Department of Agriculture	330544-080300-06	Mississippi State University
10	I	18,357	U.S. Department of Agriculture	018000-320979	Mississippi State University
10	I	91,619	U.S. Department of Agriculture	RF00908498 #741927	Ohio State University
10	I	14,335	U.S. Department of Agriculture	N/A	Purdue University
10	I	139,649	U.S. Department of Agriculture	2-42U-9230	Res. Triangle Inst.
10	I	7,455	U.S. Department of Agriculture	332.77-05.008	Tennessee State University
10	I	4,164	U.S. Department of Agriculture	36-220911 17276190	Tuskegee University
10	I	2,000	U.S. Department of Agriculture	6015-0000000449	University of Florida
10	I	-494	U.S. Department of Agriculture	6015-0000000255	University of Florida
10	I	1,297	U.S. Department of Agriculture	6015-0000000261	University of Florida
10	I	1,278	U.S. Department of Agriculture	6015-0000000273	University of Florida
10	I	5,000	U.S. Department of Agriculture	6015-0000000290	University of Florida
10	I	4,245	U.S. Department of Agriculture	6015-0000000310	University of Florida
10	I	-688	U.S. Department of Agriculture	6015-0000000323	University of Florida
10	I	1,086	U.S. Department of Agriculture	6015-0000000333	University of Florida
10	I	472	U.S. Department of Agriculture	6015-0000000380	University of Florida
10	I	6,662	U.S. Department of Agriculture	6015-0000000447	University of Florida
10	I	7,171	U.S. Department of Agriculture	6015-0000000448	University of Florida
10	I	10,000	U.S. Department of Agriculture	6015-0000000451	University of Florida
10	I	21,358	U.S. Department of Agriculture	6015-0000000477	University of Florida
10	I	14,668	U.S. Department of Agriculture	6015-0000000496	University of Florida
10	I	5,169	U.S. Department of Agriculture	6015-0000000497	University of Florida

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	2,338	U.S. Department of Agriculture	6015-0000000498	University of Florida
10	I	1,601	U.S. Department of Agriculture	UF06044	University of Florida
10	I	-834	U.S. Department of Agriculture	RD 309-301/5493833	University of Georgia
10	I	47,968	U.S. Department of Agriculture	CR-19071-428025	Virginia Polytechnic Institute
10	I	6,475	U.S. Department of Agriculture	19070-425632	Virginia Polytechnic Institute
10	I	15,491	U.S. Department of Agriculture	LG-14476	West Virginia State University
10	I	24,484	U.S. Department of Agriculture	CR-0333-0001	West Virginia State University
10.001	D	903,570	Agricultural Research - Basic and Applied Research		
10.001	I	-6	Agricultural Research - Basic and Applied Research	PO36289/51304	Langston University
10.001	I	22,694	Agricultural Research - Basic and Applied Research	61-4666A	Michigan State University
10.001	I	44,457	Agricultural Research - Basic and Applied Research	V194736	University of Wisconsin
10.025	D	300,306	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	1,969,764	Grants for Agricultural Research, Special Research Grants		
10.200	I	4,733	Grants for Agricultural Research, Special Research Grants	04-EPP-534070-NCSU	Auburn University
10.200	I	26,327	Grants for Agricultural Research, Special Research Grants	1015-7559-207-2004	Clemson University
10.200	I	9,586	Grants for Agricultural Research, Special Research Grants	46747-7588	Cornell University
10.200	I	8,594	Grants for Agricultural Research, Special Research Grants	51401-8272	Cornell University
10.200	I	-25,243	Grants for Agricultural Research, Special Research Grants	416-30-15	Iowa State University
10.200	I	1,000	Grants for Agricultural Research, Special Research Grants	N/A	Mississippi State University
10.200	I	4,507	Grants for Agricultural Research, Special Research Grants	2004-NCSU-MBA	Rutgers University
10.200	I	16,299	Grants for Agricultural Research, Special Research Grants	N/A	SC Dept Natural Resources
10.200	I	11,562	Grants for Agricultural Research, Special Research Grants	N/A	University of Arkansas
10.200	I	15,393	Grants for Agricultural Research, Special Research Grants	UF IFAS 00062505	University of Florida
10.200	I	60,919	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00056073	University of Florida
10.200	I	57,868	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00062584	University of Florida
10.200	I	30,100	Grants for Agricultural Research, Special Research Grants	UF-IFAS-0004918102	University of Florida
10.200	I	91	Grants for Agricultural Research, Special Research Grants	RD309-055/90371	University of Georgia
10.200	I	26,807	Grants for Agricultural Research, Special Research Grants	RD309-055/7877217	University of Georgia
10.200	I	4,001	Grants for Agricultural Research, Special Research Grants	RD309-055/7877237	University of Georgia
10.200	I	8,207	Grants for Agricultural Research, Special Research Grants	RD309-055/9820117	University of Georgia
10.200	I	1,398	Grants for Agricultural Research, Special Research Grants	RD309-055/9820247	University of Georgia
10.200	I	85,031	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	University of Georgia
10.200	I	15,000	Grants for Agricultural Research, Special Research Grants	RD309-061/9821287	University of Georgia
10.200	I	3,860	Grants for Agricultural Research, Special Research Grants	RD309-061/9822597	University of Georgia
10.200	I	180	Grants for Agricultural Research, Special Research Grants	RD309-067/9821727	University of Georgia
10.200	I	97,114	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	University of Georgia
10.200	I	6,423	Grants for Agricultural Research, Special Research Grants	2003-1035-02	University of Georgia

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	30,541	Grants for Agricultural Research, Special Research Grants	RD309-049/6582527	University of Georgia
10.200	I	40,623	Grants for Agricultural Research, Special Research Grants	RD309-061/8922627	University of Georgia
10.200	I	21,991	Grants for Agricultural Research, Special Research Grants	UM-S622	University of Maine
10.200	I	782	Grants for Agricultural Research, Special Research Grants	AES3806-001.02	University of Tennessee
10.200	I	5,419	Grants for Agricultural Research, Special Research Grants	RD309-040/3581477	University of Georgia
10.200	I	13,397	Grants for Agricultural Research, Special Research Grants	CR-19071-428201	Virginia Polytechnic Institute
10.200	I	42,740	Grants for Agricultural Research, Special Research Grants	98-464E-NCSU	West Virginia University
10.202	D	852,245	Cooperative Forestry Research		
10.203	D	9,444,694	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	2,821,721	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	7,759,001	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	13,204	Grants for Agricultural Research - Competitive Research Grants	SUB-2005-35618-15756-NCAT	Alabama A & M University
10.206	I	14,802	Grants for Agricultural Research - Competitive Research Grants	927-7558-207-20046	Clemson University
10.206	I	3,184	Grants for Agricultural Research - Competitive Research Grants	06-234B	Idaho State University
10.206	I	10,413	Grants for Agricultural Research - Competitive Research Grants	416-41-63	Iowa State University
10.206	I	5,998	Grants for Agricultural Research - Competitive Research Grants	5710002126	Massachusetts Institute of Technology
10.206	I	71,539	Grants for Agricultural Research - Competitive Research Grants	2902-NCSU-USDA-539	Pennsylvania State University
10.206	I	7,163	Grants for Agricultural Research - Competitive Research Grants	AGREEMENT DATED 11/15/05	Tennessee State University
10.206	I	27,255	Grants for Agricultural Research - Competitive Research Grants	Y452467	University of Arizona
10.206	I	10,818	Grants for Agricultural Research - Competitive Research Grants	II RA014534-01	University of California - Davis
10.206	I	15,928	Grants for Agricultural Research - Competitive Research Grants	Q6706392222	University of Minnesota
10.206	I	34,934	Grants for Agricultural Research - Competitive Research Grants	Q6706392283	University of Minnesota
10.206	I	15,898	Grants for Agricultural Research - Competitive Research Grants	Q6706392363	University of Minnesota
10.206	I	-217	Grants for Agricultural Research - Competitive Research Grants	AES4078-001.01	University of Tennessee
10.206	I	70,402	Grants for Agricultural Research - Competitive Research Grants	F041300	University of Wisconsin
10.206	I	842	Grants for Agricultural Research - Competitive Research Grants	CR-19071-428157	Virginia Polytechnic Institute
10.207	D	209,600	Animal Health and Disease Research		
10.212	I	50,610	Small Business Innovation Research	2007-0916	Embrex, Inc.
10.212	I	7,887	Small Business Innovation Research	NCSU 1	PhytoMyco Research Corporation
10.216	D	296,784	1890 Institution Capacity Building Grants		
10.217	D	80,790	Higher Education Challenge Grants		
10.219	D	23,687	Biotechnology Risk Assessment Research		
10.224	D	-2,942	Fund for Rural America - Research, Education, and Extension Activities		
10.250	D	61,788	Agricultural and Rural Economic Research		
10.250	I	672	Agricultural and Rural Economic Research	F184542	University of Wisconsin
10.302	D	352,902	Initiative for Future Agriculture and Food Systems		
10.302	I	27,841	Initiative for Future Agriculture and Food Systems	2001-52101-11411-NCAT	Fort Valley State University

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.303	D	2,400,866	Integrated Programs		
10.303	I	40,201	Integrated Programs	955-7557-207-20049	Clemson University
10.303	I	28,994	Integrated Programs	44387-7362	Cornell University
10.303	I	4,084	Integrated Programs	48228-7941	Cornell University
10.303	I	53,484	Integrated Programs	61-4152A	Michigan State University
10.303	I	2,986	Integrated Programs	012000-322287-02	Mississippi State University
10.303	I	90,134	Integrated Programs	RF00972641	Ohio State University
10.303	I	93	Integrated Programs	RF01005380/63630	Ohio State University
10.303	I	15,741	Integrated Programs	1327 ACT. # 4	Rutgers University
10.303	I	115,652	Integrated Programs	450005	Texas A & M University
10.303	I	6,717	Integrated Programs	TCE 450032	Texas A & M University
10.303	I	19,431	Integrated Programs	TCE 450021	Texas A & M University
10.303	I	5,044	Integrated Programs	00RA6835-NC	University of California
10.303	I	37,221	Integrated Programs	RC299-338/8920807	University of Georgia
10.303	I	-17	Integrated Programs	02-284	University of Illinois
10.303	I	11,960	Integrated Programs	Z - 5060101	University of Maryland
10.304	I	70,242	Homeland Security - Agricultural	SC02062150-1-10	University of Florida
10.500	D	19,184	Cooperative Extension Service		
10.652	D	852,334	Forestry Research		
10.652	I	10,895	Forestry Research	RR272-081/9823197	University of Georgia
10.673	D	21,531	Wood In Transportation Program		
10.680	D	31,774	Forest Health Protection		
10.902	D	126,579	Soil and Water Conservation		
10.960	D	56,640	Technical Agricultural Assistance		
10.962	D	15,633	Cochran Fellowship Program - International Training - Foreign Participant		
		35,119,833	Total — Research and Development Cluster — U.S. Department of Agriculture		

U.S. Department of Commerce

11	D	111,322	U.S. Department of Commerce		
11	I	22,765	U.S. Department of Commerce	N/A	Greene Cty NC
11	I	18,223	U.S. Department of Commerce	S105	SC Sea Grant Consortium
11	I	16,867	U.S. Department of Commerce	S106	SC Sea Grant Consortium
11	I	-132	U.S. Department of Commerce	SURA-2005-202	SURA (Southeastern University Research)
11	I	25,880	U.S. Department of Commerce	PO# Z758028-01	University of Hawaii
11	I	19,525	U.S. Department of Commerce	07-10-029	University of Mississippi
11.113	D	81,364	ITA Special Projects		
11.113	I	470,675	ITA Special Projects	ADMIN	Clemson University

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.113	I	555	ITA Special Projects	C02-GT09A YR3	Clemson University
11.113	I	57	ITA Special Projects	C02-PH03	Clemson University
11.113	I	110,811	ITA Special Projects	C04-NS01	Clemson University
11.113	I	104,191	ITA Special Projects	C04-NS07 YR1	Clemson University
11.113	I	2,630	ITA Special Projects	CO2-GT09X	Clemson University
11.113	I	94,528	ITA Special Projects	CO4-NS11 YR1	Clemson University
11.113	I	-17,641	ITA Special Projects	F01-NS14	Clemson University
11.113	I	5,722	ITA Special Projects	F02-NS05	Clemson University
11.113	I	68,882	ITA Special Projects	F03-043004	Clemson University
11.113	I	109,797	ITA Special Projects	F04-NS17	Clemson University
11.113	I	62,390	ITA Special Projects	F04-NS26 YR1	Clemson University
11.113	I	38,187	ITA Special Projects	F05-NS04	Clemson University
11.113	I	82,857	ITA Special Projects	F0R-NS17 YR1	Clemson University
11.113	I	81	ITA Special Projects	M01-NS03	Clemson University
11.113	I	-10	ITA Special Projects	M01-S03	Clemson University
11.113	I	135	ITA Special Projects	M02-NS01	Clemson University
11.113	I	1,613	ITA Special Projects	NTC SUBAGREEMNT/10	Clemson University
11.113	I	-135	ITA Special Projects	S03-PH02	Clemson University
11.113	I	61,787	ITA Special Projects	S04-NS02	Clemson University
11.113	I	-13,666	ITA Special Projects	S04-NS02 YR1	Clemson University
11.113	I	-1,707	ITA Special Projects	YEAR 1 - 02-07400	Clemson University
11.113	I	197,499	ITA Special Projects	F04-NS26	Clemson University
11.312	D	1,940	Research and Evaluation Program		
11.400	D	126,921	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	3,265	Anadromous Fish Conservation Act Program		
11.405	I	9,467	Anadromous Fish Conservation Act Program	710900-12683	Virginia Institute of Marine Science
11.407	D	71,956	Interjurisdictional Fisheries Act of 1986		
11.417	D	2,016,294	Sea Grant Support		
11.417	I	14,493	Sea Grant Support	S103/NA05NOS4731148	SC Sea Grant Consortium
11.417	I	-3	Sea Grant Support	V1A3	SC Sea Grant Consortium
11.417	I	53,598	Sea Grant Support	R-122-1-04	University of Puerto Rico
11.417	I	60,452	Sea Grant Support	R-UNCW-6-05	University of Puerto Rico
11.419	D	2,722,149	Coastal Zone Management Administration Awards		
11.419	I	8,905	Coastal Zone Management Administration Awards	07-093	University of New Hampshire
11.420	D	732,464	Coastal Zone Management Estuarine Research Reserves		
11.430	D	2,367,779	Undersea Research		

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11.430	I	387	Undersea Research	03-05-090	University of Mississippi
11.430	I	29,573	Undersea Research	05-09-022	University of Mississippi
11.430	I	158,086	Undersea Research	06-08-015	University of Mississippi
11.430	I	112,918	Undersea Research	06-09-021	University of Mississippi
11.430	I	32,954	Undersea Research	07-01-071	University of Mississippi
11.430	I	25,135	Undersea Research	05-07-008	University of Mississippi
11.430	I	254	Undersea Research	USM-GR02072-001	University of Southern Mississippi
11.430	I	19,867	Undersea Research	USM-GR02804-001	University of Southern Mississippi
11.431	D	129,421	Climate and Atmospheric Research		
11.432	I	34	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	NA081A-C	Oregon State University
11.432	I	43	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	658629/658847	Res Corp, Univ of Hawaii
11.432	I	48,990	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	6-6126G-3712 (PO#P799719)	University of Miami
11.433	D	4,345	Marine Fisheries Initiative		
11.434	D	120,010	Cooperative Fishery Statistics		
11.439	D	135,601	Marine Mammal Data Program		
11.440	D	795,556	Environmental Sciences, Applications, Data, and Education		
11.452	D	296,403	Unallied Industry Projects		
11.455	I	85	Cooperative Science and Education Program	1887/RU#425255	Rutgers State Univ
11.455	I	18,485	Cooperative Science and Education Program	2137	Rutgers State Univ
11.455	I	39,186	Cooperative Science and Education Program	3061	Rutgers State Univ
11.455	I	-20,149	Cooperative Science and Education Program	1886	Rutgers University
11.455	I	30,158	Cooperative Science and Education Program	2135	Rutgers University
11.455	I	23,553	Cooperative Science and Education Program	3054	Rutgers University
11.455	I	56,600	Cooperative Science and Education Program	06-0124	Univ of New Hampshire
11.457	D	4,601	Chesapeake Bay Studies		
11.457	I	773	Chesapeake Bay Studies	SC03-27565D	University of Maryland
11.457	I	11,884	Chesapeake Bay Studies	SC035-27565D	University of Maryland
11.457	I	12,145	Chesapeake Bay Studies	SC035-27576D	University of Maryland
11.457	I	25,840	Chesapeake Bay Studies	710221/01	Virginia Institute of Marine Science
11.460	D	869,490	Special Oceanic and Atmospheric Projects		
11.460	I	92,997	Special Oceanic and Atmospheric Projects	F014525	University of Michigan
11.460	I	775,583	Special Oceanic and Atmospheric Projects	03-741/22146J	University of South Carolina
11.460	I	368,813	Special Oceanic and Atmospheric Projects	USC NO. 07-1330 (21600 FA2)	University of South Carolina
11.463	I	-184	Habitat Conservation	2004-0011-023	National Fish and Wildlife Foundation
11.467	I	8,119	Meteorologic and Hydrologic Modernization Development	S06-58392	University Corporation for Atmospheric Research
11.468	D	-2,908	Applied Meteorological Research		
11.472	I	12,002	Unallied Science Program	A100402	Woods Hole Oceanographic Inst

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11.474	D	224,513	Atlantic Coastal Fisheries Cooperative Management Act		
11.478	D	1,018,978	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.478	I	58,863	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	MML-106390A	Mote Marine Laboratory
11.481	D	558,164	Educational Partnership Program		
11.609	D	21,535	Measurement and Engineering Research and Standards		
		<u>15,983,435</u>	Total — Research and Development Cluster — U.S. Department of Commerce		

U.S. Department of Defense

12	D	7,539,432	U.S. Department of Defense		
12	I	20,159	U.S. Department of Defense	05-3005-NCAT	3 Phoenix Incorporated
12	I	16,564	U.S. Department of Defense	06-3010-NCAT	3 Phoenix Incorporated
12	I	35,277	U.S. Department of Defense	06-3011-001-NCAT	3 Phoenix Incorporated
12	I	2,261	U.S. Department of Defense	06-NCST-001	3 Phoenix Incorporated
12	I	2,487	U.S. Department of Defense	06-35	Academy of Applied Science
12	I	64,372	U.S. Department of Defense	PO 6004.005.01-1	Alion Science and Technology
12	I	171	U.S. Department of Defense	2005-1941	AP Solutions, Inc.
12	I	88,829	U.S. Department of Defense	2007-0909	APJET, Inc.
12	I	91,379	U.S. Department of Defense	206168	BAE Systems
12	I	268,506	U.S. Department of Defense	206005	Battelle Memorial Institute
12	I	19,549	U.S. Department of Defense	3000936	Bechtel Bettis, Inc.
12	I	23,363	U.S. Department of Defense	N/A	Boulder Nonlinear System
12	I	22,197	U.S. Department of Defense	907308	CH2M Hill
12	I	7,695	U.S. Department of Defense	NCAT 05-0003-C1	Clarkson Aerospace
12	I	46,277	U.S. Department of Defense	NCAT006-5001-[2]-C2	Clarkson Aerospace
12	I	103,864	U.S. Department of Defense	06-S567-06-C2	Clarkson Aerospace
12	I	53,641	U.S. Department of Defense	880-7558-203-20	Clemson University
12	I	-2,249	U.S. Department of Defense	050400357	Concurrent Technologies Corporation
12	I	-42,042	U.S. Department of Defense	050400357 MOD. #00	Concurrent Technologies Corporation
12	I	60,089	U.S. Department of Defense	05-002	Cree Research, Inc.
12	I	164,574	U.S. Department of Defense	06-004	Cree Research, Inc.
12	I	9,414	U.S. Department of Defense	05C0165	Etrema Products, Inc.
12	I	28,553	U.S. Department of Defense	2006-1175	Firebird Advanced
12	I	27,605	U.S. Department of Defense	2006-0733	Flexsys, Inc.
12	I	32,677	U.S. Department of Defense	B-12-M06-S6	Georgia Institute of Technology
12	I	48,315	U.S. Department of Defense	R7776-S1	Georgia Institute of Technology
12	I	103,010	U.S. Department of Defense	ICA-05-03-004	General Dynamics
12	I	25,200	U.S. Department of Defense	200-10-14U36201	General Electric Co

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12	I	36,049	U.S. Department of Defense	700151404	General Electric Co
12	I	88	U.S. Department of Defense	PS7287	Gentex Corporation
12	I	19,187	U.S. Department of Defense	2007-1115	Hanesbrands, Inc
12	I	163,871	U.S. Department of Defense	00000128246	Henry M. Jackson Found.
12	I	34,939	U.S. Department of Defense	0000153438	Henry M. Jackson Found.
12	I	4,380	U.S. Department of Defense	1196-1S1	Infoscitex Corp
12	I	71,357	U.S. Department of Defense	421-1	Intelligent Automation
12	I	244,527	U.S. Department of Defense	N/A	Int'l Tech Ctr
12	I	11,648	U.S. Department of Defense	19814	Irvine Sensors Corporation
12	I	29,388	U.S. Department of Defense	23849	Irvine Sensors Corporation
12	I	57,299	U.S. Department of Defense	23898	Irvine Sensors Corporation
12	I	18,899	U.S. Department of Defense	24074	Irvine Sensors Corporation
12	I	57,933	U.S. Department of Defense	909322	Johns Hopkins University
12	I	19,765	U.S. Department of Defense	2007-0357	Knowledge Systems
12	I	-40,658	U.S. Department of Defense	2005-0538	Kyma Technologies
12	I	29,775	U.S. Department of Defense	2007-1078	Kyma Technologies
12	I	20,069	U.S. Department of Defense	N/A	Lambda Technologies
12	I	5,974	U.S. Department of Defense	PO 7146615	Lockheed Martin
12	I	38,830	U.S. Department of Defense	PO4129	Lockheed Martin
12	I	230,819	U.S. Department of Defense	7100014878	Lockheed Martin
12	I	17,935	U.S. Department of Defense	794ARM-2T-1037-001	Luna Innovations, Inc.
12	I	-1,753	U.S. Department of Defense	SC0244000004/NCSU1	Mission Resources Corporation
12	I	16,407	U.S. Department of Defense	NR-0020	Nekton Research, LLC
12	I	2,141	U.S. Department of Defense	Q01166	New Mexico State Univ
12	I	21,432	U.S. Department of Defense	2006-1712	Nitronex Corporation
12	I	53,844	U.S. Department of Defense	75846QRS5S	Northrop Grumman Corporation
12	I	20,413	U.S. Department of Defense	NWRA-06-S-093	NWRA
12	I	1,971	U.S. Department of Defense	NWRA-07-S-102	NWRA
12	I	-615	U.S. Department of Defense	0062	Optical Research Association
12	I	37,045	U.S. Department of Defense	PO# 13000	Optra Inc.
12	I	214,218	U.S. Department of Defense	EP51257	Parametric Technology Corporation
12	I	956	U.S. Department of Defense	DTRA0003	Penn State University
12	I	84,299	U.S. Department of Defense	DTRA0006.01	Penn State University
12	I	101	U.S. Department of Defense	7014-4-0117	Penn State University
12	I	2,763	U.S. Department of Defense	00014-4-0115	Penn State University
12	I	13,004	U.S. Department of Defense	6604-5-0129	Penn State University
12	I	54,603	U.S. Department of Defense	6604-SC-0151	Penn State University

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12	I	27,457	U.S. Department of Defense	FY2005-2006NCA&T-CAMSS	Pittsburg State University
12	I	54,645	U.S. Department of Defense	FY05-06NCA&T-CCM	Pittsburg State University
12	I	-4,124	U.S. Department of Defense	2003-0692	Power Technology Services
12	I	345	U.S. Department of Defense	2002-1504	Protean Devices, Inc
12	I	372	U.S. Department of Defense	PO#4400076192	Raytheon Company
12	I	2,640	U.S. Department of Defense	PO 4400217107	Raytheon Corporation
12	I	64	U.S. Department of Defense	N/A	Renaissance Science
12	I	-1,481	U.S. Department of Defense	R14621-41600005	Rice University
12	I	-1,103	U.S. Department of Defense	N/A	Roswell Park Cancer Institute
12	I	102,148	U.S. Department of Defense	1-321-0210294	RTI
12	I	14,023	U.S. Department of Defense	2-321-0210294	RTI
12	I	145,362	U.S. Department of Defense	2006-0629	Sara Lee Corporation
12	I	368,937	U.S. Department of Defense	4400128244	Science Applications
12	I	52,393	U.S. Department of Defense	1382-UNC	Scientific Sys Co
12	I	23,378	U.S. Department of Defense	02-32-941-840-9	Shaw University
12	I	-1,098	U.S. Department of Defense	2004-1898	Snow Aviation International
12	I	29,111	U.S. Department of Defense	527826-05	Stevens Institute of Technology
12	I	-23,653	U.S. Department of Defense	SURA-2005-202	SURA (Southeastern University Research)
12	I	189,613	U.S. Department of Defense	SURA-2006-302	SURA (Southeastern University Research)
12	I	13,835	U.S. Department of Defense	718-21241	SVT Associates
12	I	16,102	U.S. Department of Defense	TO02-34-001	Taitech, Inc.
12	I	3,052	U.S. Department of Defense	N/A	Tao of Systems Integration, Inc.
12	I	2,445	U.S. Department of Defense	PO Sub7522-22341	TEC, Inc.
12	I	20,282	U.S. Department of Defense	172648	The Boeing Company
12	I	78,468	U.S. Department of Defense	KT3408	The Boeing Company
12	I	950	U.S. Department of Defense	01505-1	TRC Garrow Associate
12	I	11,652	U.S. Department of Defense	N00014-06-M-0399	Triangle Polymer Technologies
12	I	230,026	U.S. Department of Defense	441186C	United Negro College Fund
12	I	182	U.S. Department of Defense	01-28	University of California
12	I	67	U.S. Department of Defense	03-08	University of California
12	I	-47,877	U.S. Department of Defense	S-00136	University of California
12	I	247,634	U.S. Department of Defense	S00000199	University of California - Riverside
12	I	-13,331	U.S. Department of Defense	S00054	University of California - Riverside
12	I	98	U.S. Department of Defense	S-00054	University of California - Riverside
12	I	50,051	U.S. Department of Defense	UF-EIES-0502037-NC	University of Florida
12	I	88,299	U.S. Department of Defense	C00005071-5	University of Missouri - Columbia
12	I	99,161	U.S. Department of Defense	GG10800-125437	University of Virginia

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12	I	41,652	U.S. Department of Defense	243142	University of Washington - Seattle
12	I	52,993	U.S. Department of Defense	05-S555-0006-C3	Universal Technology Corp
12	I	492,951	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	47,236	U.S. Department of Defense	05-326-NCSU	West Virginia University
12	I	87,681	U.S. Department of Defense	N/A	Woolpert Inc.
12	I	-3,849	U.S. Department of Defense	N/A	Xintek, Inc.
12	I	19,203	U.S. Department of Defense	N/A	Zellcomp, Inc.
12.002	D	120	Procurement Technical Assistance For Business Firms		
12.109	D	358,022	Protection, Clearing and Straightening Channels		
12.300	D	5,287,442	Basic and Applied Scientific Research		
12.300	I	26,218	Basic and Applied Scientific Research	B-01-6A6-G3	Georgia Institute of Technology
12.300	I	75,961	Basic and Applied Scientific Research	E-21-6-RU-G9	Georgia Institute of Technology
12.300	I	39,152	Basic and Applied Scientific Research	3030	Rutgers University
12.300	I	-602	Basic and Applied Scientific Research	PO# 10173846	University of California
12.300	I	45,906	Basic and Applied Scientific Research	KK5151	University of California - Santa Barbara
12.300	I	180,069	Basic and Applied Scientific Research	S0149517	University of California - Santa Cruz
12.300	I	86,394	Basic and Applied Scientific Research	66057G/PO#77739	University of Miami
12.300	I	63,593	Basic and Applied Scientific Research	R9106000111	University of Minnesota
12.300	I	-6,294	Basic and Applied Scientific Research	200978	University of Notre Dame
12.300	I	3,600	Basic and Applied Scientific Research	06-1256-21600FB08	University of South Carolina
12.300	I	9,000	Basic and Applied Scientific Research	N/A	University of South Carolina
12.420	D	4,282,010	Military Medical Research and Development		
12.420	I	50,090	Military Medical Research and Development	19823 056337	Children's Hospital / Pittsburgh
12.420	I	13,363	Military Medical Research and Development	128327	Duke University
12.420	I	14,147	Military Medical Research and Development	0258-2931-4609	Mount Sinai School of Medicine
12.420	I	42,906	Military Medical Research and Development	1-46U-9054	RTI
12.431	D	6,193,217	Basic Scientific Research		
12.431	I	89,844	Basic Scientific Research	949-7558-201-20	Clemson University
12.431	I	67	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	19,824	Basic Scientific Research	04-SC-ARO-1076	Duke University
12.431	I	132	Basic Scientific Research	04-SC-ARO-1020	Duke University
12.431	I	-52,373	Basic Scientific Research	N/A	L.C. Pegasus Corp.
12.431	I	48,338	Basic Scientific Research	55-000862	SRI International
12.431	I	46,837	Basic Scientific Research	353-1638 S01	Syracuse University
12.431	I	63,948	Basic Scientific Research	C00006389-1	University of Missouri - Columbia
12.431	I	61,074	Basic Scientific Research	GG10829-126150	University of Virginia
12.431	I	85,405	Basic Scientific Research	Z859301	University of Maryland

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12.431	I	21,453	Basic Scientific Research	2004-1922	Ventana Research
12.630	D	772,512	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	31,230	Basic, Applied, and Advanced Research in Science and Engineering	06-SC-AFOSR-1018	Duke University
12.800	D	3,578,123	Air Force Defense Research Sciences Program		
12.800	I	94,596	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.901	D	138,286	Mathematical Sciences Grants Program		
12.910	D	719,412	Research and Technology Development		
12.910	I	52,516	Research and Technology Development	00001110	Princeton Univ
12.910	I	211,038	Research and Technology Development	531-0226-1	Purdue University
12.910	I	18,558	Research and Technology Development	10270482	University of California - San Diego
12.910	I	328,771	Research and Technology Development	130379	University of Washington - Seattle
		<u>36,065,773</u>	Total — Research and Development Cluster — U.S. Department of Defense		
<b><u>U.S. Department of Housing and Urban Development</u></b>					
14	I	25,217	U.S. Department of Housing and Urban Development	N/A	Durham Housing Authority
14.246	D	592,713	Community Development Block Grants / Brownfields Economic Development Initiative		
14.506	D	9,852	General Research and Technology Activity		
		<u>627,782</u>	Total — Research and Development Cluster — U.S. Department of Housing and Urban Development		
<b><u>U.S. Department of Interior</u></b>					
15	D	1,123,399	U.S. Department of the Interior		
15	I	841	U.S. Department of the Interior	NCSU0816-2	Nature Conservancy
15	I	230	U.S. Department of the Interior	N/A	URS Corporation
15	I	17,443	U.S. Department of the Interior	2007-9986	VA. Dept of Game
15.225	D	17,602	Recreation Resource Management		
15.608	D	17,597	Fish and Wildlife Management Assistance		
15.608	I	37,954	Fish and Wildlife Management Assistance	T-4-1 & T-13-1 R	SC Dept of Natural Resources
15.615	D	17,576	Cooperative Endangered Species Conservation Fund		
15.616	D	8,565	Clean Vessel Act		
15.630	D	4,959	Coastal Program		
15.634	I	641	State Wildlife Grants	0077053073	SC Dept of Natural Resources
15.805	D	73,530	Assistance to State Water Resources Research Institutes		
15.807	D	9,850	Earthquake Hazards Reduction Program		
15.808	D	1,154,225	U.S. Geological Survey - Research and Data Collection		
15.808	I	28,889	U.S. Geological Survey - Research and Data Collection	4000516990	University of Iowa
15.809	D	132,271	National Spatial Data Infrastructure Cooperative Agreements Program		

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15.810	D	315	National Cooperative Geologic Mapping Program		
15.812	D	570,766	Cooperative Research Units Program		
15.904	D	393,505	Historic Preservation Fund Grants-In-Aid		
15.916	I	1	Outdoor Recreation - Acquisition, Development and Planning	579907400-1	Florida International University
15.921	D	6,289	Rivers, Trails and Conservation Assistance		
15.929	D	23,362	Save America's Treasures		
		<u>3,639,810</u>	Total — Research and Development Cluster — U.S. Department of Interior		
<b><u>U.S. Department of Justice</u></b>					
16	D	163,648	U.S. Department of Justice		
16	I	13,659	U.S. Department of Justice	N/A	American College Emergency Physicians
16	I	93	U.S. Department of Justice	496459	Pacific Inst Resch
16	I	13,044	U.S. Department of Justice	WFUHS 12077	Wake Forest University School of Medicine
16.560	D	63,329	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.589	I	6,692	Rural Domestic Violence and Child Victimization Enforcement Grant Program	2005-10	NCJFCJ
		<u>260,465</u>	Total — Research and Development Cluster — U.S. Department of Justice		
<b><u>U.S. Department of State</u></b>					
19	I	178,204	U.S. Department of State	N/A	Institute of International Education, Inc.
19	I	-854	U.S. Department of State	S-LMAQM-04-GR-1	Southeast Consortium for International Development
19	I	111,220	U.S. Department of State	S-LMAQM-06-GR-0	Southeast Consortium for International Development
19	I	32,800	U.S. Department of State	S-NEAPI-04-CA-1	Southeast Consortium for International Development
19.300	I	1,956	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-19	Nat'l Council Eurasian
19.300	I	5,827	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-9	Nat'l Council Eurasian
		<u>329,153</u>	Total — Research and Development Cluster — U.S. Department of State		
<b><u>U.S. Department of Transportation</u></b>					
20	D	2,039,749	U.S. Department of Transportation		
20	I	85,827	U.S. Department of Transportation	37769.00	Bellomo-Mcgee, Inc
20	I	29,252	U.S. Department of Transportation	TASK BMISG05B02	Bellomo-Mcgee, Inc
20	I	34,508	U.S. Department of Transportation	TASK BMISG05B03	Bellomo-Mcgee, Inc
20	I	10,083	U.S. Department of Transportation	902040	CH2M Hill
20	I	3,116	U.S. Department of Transportation	N/A	El Pueblo, Inc.
20	I	92,017	U.S. Department of Transportation	437-25-46	Iowa State University
20	I	37,225	U.S. Department of Transportation	5710002033	Massachusetts Institute of Technology
20	I	119,170	U.S. Department of Transportation	N/A	Massachusetts Institute of Technology
20	I	72,821	U.S. Department of Transportation	N/A	Motorcycle Safety Fdn

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20	I	5,562	U.S. Department of Transportation	2007-0197	Mulkey, Inc.
20	I	15,110	U.S. Department of Transportation	HR 3-62	Nat'l Academy of Science
20	I	180,283	U.S. Department of Transportation	HR17-25	Nat'l Academy of Science
20	I	40,111	U.S. Department of Transportation	HR17-35/DOT-650	Nat'l Academy of Science
20	I	45,783	U.S. Department of Transportation	HR20-07(212)	Nat'l Academy of Science
20	I	51,843	U.S. Department of Transportation	HR3-67	Nat'l Academy of Science
20	I	34,267	U.S. Department of Transportation	SHRP-S 01(D)	Nat'l Academy of Science
20	I	112,716	U.S. Department of Transportation	HR 03-78A	Nat'l Academy of Science
20	I	-70,451	U.S. Department of Transportation	DTNH22-01-H-052	Nat'l Assoc State EMS
20	I	30,492	U.S. Department of Transportation	N/A	Nat'l Safety Council
20	I	43,969	U.S. Department of Transportation	S040043	Texas A & M Research Foundation
20	I	29,283	U.S. Department of Transportation	S060062	Texas A & M Research Foundation
20	I	15,432	U.S. Department of Transportation	N/A	Transanalytics
20	I	171	U.S. Department of Transportation	NTS-01-5-05157	Transanalytics
20	I	-11,715	U.S. Department of Transportation	06-UNCCH-R2	University of Tennessee
20	I	-156	U.S. Department of Transportation	DTRS99-G-0004/05-N	University of Tennessee
20	I	385,381	U.S. Department of Transportation	PO#0000128947/2	University of Utah
20	I	48,176	U.S. Department of Transportation	37769.00	Vanasse Hangen Brust
20	I	11,693	U.S. Department of Transportation	N/A	Vanasse Hangen Brust
20	I	30,650	U.S. Department of Transportation	ALT INTR SCT TRMNT	Vanasse Hangen Brust
20.200	D	354,399	Highway Research and Development Program		
20.701	D	280,817	University Transportation Centers Program		
20.701	I	25,824	University Transportation Centers Program	RES-05-001	Alaska DOT
20.701	I	12,778	University Transportation Centers Program	KLK120-PO014625	University of Idaho
20.701	I	66,831	University Transportation Centers Program	99-NCSU-E1	University of Tennessee
		<u>4,263,017</u>	Total — Research and Development Cluster — U.S. Department of Transportation		
<b><u>U.S. Department of Treasury</u></b>					
21	I	11,478	U.S. Department of the Treasury	14151/GS-10F-00	ABT Assoc Inc
		<u>11,478</u>	Total — Research and Development Cluster — U.S. Department of Treasury		
<b><u>U.S. General Services Administration</u></b>					
39	I	363	General Services Administration	4-92U-9606	RTI
		<u>363</u>	Total — Research and Development Cluster — U.S. General Services Administration		

## STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>Library of Congress</b>					
42	I	231,459	Library of Congress	F011777	University of Michigan
		<u>231,459</u>	Total — Research and Development Cluster — Library of Congress		
<b>National Aeronautics and Space Administration</b>					
43	D	2,777,320	National Aeronautics and Space Administration		
43	I	-3,384	National Aeronautics and Space Administration	0001	2020 Company LLC
43	I	31,024	National Aeronautics and Space Administration	5H07563	Boeing, Inc.
43	I	1,924	National Aeronautics and Space Administration	3K02530	Boeing, Inc.
43	I	16,884	National Aeronautics and Space Administration	1276758	California Institute
43	I	12,148	National Aeronautics and Space Administration	1294541	California Institute
43	I	22,602	National Aeronautics and Space Administration	04-002	Hampton University
43	I	58,738	National Aeronautics and Space Administration	908790	Johns Hopkins University
43	I	1,838	National Aeronautics and Space Administration	2005-0346	Kalscott Engineering
43	I	84,314	National Aeronautics and Space Administration	2006-1249	Kalscott Engineering
43	I	56,048	National Aeronautics and Space Administration	N/A	Loma Linda Univ
43	I	24,171	National Aeronautics and Space Administration	PO#21179	Marine Biological Lab
43	I	15,468	National Aeronautics and Space Administration	642731	Michigan State University
43	I	3,770	National Aeronautics and Space Administration	91978/NAS13-990	Mississippi Space
43	I	19,135	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43	I	971	National Aeronautics and Space Administration	NCSU-03-01/3026-NC	National Institute of Aerospace
43	I	123,154	National Aeronautics and Space Administration	NCSU-03-01-2598-NC	National Institute of Aerospace
43	I	159,143	National Aeronautics and Space Administration	NCSU-03-01-3520	National Institute of Aerospace
43	I	695	National Aeronautics and Space Administration	NCSU-03-01-4811-NC	National Institute of Aerospace
43	I	695	National Aeronautics and Space Administration	NCSU-03-01-4812-NC	National Institute of Aerospace
43	I	4,172	National Aeronautics and Space Administration	NCSU-03-01-4813-NC	National Institute of Aerospace
43	I	688	National Aeronautics and Space Administration	NCSU-03-01-4814-NC	National Institute of Aerospace
43	I	15,054	National Aeronautics and Space Administration	NCSU-03-01-4815-NC	National Institute of Aerospace
43	I	36,481	National Aeronautics and Space Administration	NCSU-03-01-4825-NC	National Institute of Aerospace
43	I	28,693	National Aeronautics and Space Administration	NCSU-03-01-4827-NC	National Institute of Aerospace
43	I	39,422	National Aeronautics and Space Administration	NCSU-03-01-4832-NC	National Institute of Aerospace
43	I	35,318	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	National Institute of Aerospace
43	I	28,838	National Aeronautics and Space Administration	NCSU-03-01-4838-NC	National Institute of Aerospace
43	I	33,934	National Aeronautics and Space Administration	NCSU-03-01-4844-NC	National Institute of Aerospace
43	I	1,859	National Aeronautics and Space Administration	NCSU-05-JPL	National Institute of Aerospace
43	I	38,453	National Aeronautics and Space Administration	NSCU-03-01-2581-NC	National Institute of Aerospace
43	I	33,508	National Aeronautics and Space Administration	T05-6000-6024-NC	National Institute of Aerospace

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	4,211	National Aeronautics and Space Administration	T05-6000-6079-NC	National Institute of Aerospace
43	I	-461	National Aeronautics and Space Administration	T05-6000-NC - 6046	National Institute of Aerospace
43	I	10,023	National Aeronautics and Space Administration	2005-0841-CH-01	NC State Univ
43	I	3,998	National Aeronautics and Space Administration	2005-0841-CH-02	NC State Univ
43	I	27,529	National Aeronautics and Space Administration	2005-0841-CH-04	NC State Univ
43	I	15,000	National Aeronautics and Space Administration	2005-0841-CH-05	NC State Univ
43	I	234,710	National Aeronautics and Space Administration	NCAT-03-01	NIA
43	I	437,665	National Aeronautics and Space Administration	00000534	Princeton Univ
43	I	-421	National Aeronautics and Space Administration	2003-1399	Qortek, Inc.
43	I	3,332	National Aeronautics and Space Administration	06 S TO-400-000008	Smithsonian Astrophysical Observatory
43	I	8,473	National Aeronautics and Space Administration	115326	Smithsonian Astrophysical Observatory
43	I	24,921	National Aeronautics and Space Administration	AR5-6007X	Smithsonian Astrophysical Observatory
43	I	27,794	National Aeronautics and Space Administration	AR5-6009X	Smithsonian Astrophysical Observatory
43	I	21,689	National Aeronautics and Space Administration	GO5-6051A	Smithsonian Astrophysical Observatory
43	I	26,674	National Aeronautics and Space Administration	GO5-6053A	Smithsonian Astrophysical Observatory
43	I	7,732	National Aeronautics and Space Administration	HST-ED-90260.01	Space Telescope Science
43	I	70,240	National Aeronautics and Space Administration	Letter dated 7/15/2006	United Negro College Fund
43	I	26,843	National Aeronautics and Space Administration	1996-1305-04	University of Hawaii
43	I	56,983	National Aeronautics and Space Administration	ACK774	University of Idaho
43	I	127,728	National Aeronautics and Space Administration	177298	University of Washington
43	I	66,298	National Aeronautics and Space Administration	UF-EIES-0202006-NCAT	University of Florida
43	I	168,351	National Aeronautics and Space Administration	Z689201	University of Maryland
43	I	294,165	National Aeronautics and Space Administration	07605-003-052	USRA
43.001	D	2,320,152	Aerospace Education Services Program		
43.001	I	20,580	Aerospace Education Services Program	1265236	California Institute
43.001	I	121,739	Aerospace Education Services Program	5-36969	Dartmouth College
43.001	I	16,212	Aerospace Education Services Program	4500039155	Lockheed Martin
43.001	I	-5,028	Aerospace Education Services Program	NCSU-03-01	National Institute of Aerospace
43.001	I	2,975	Aerospace Education Services Program	NCSU-03-01/3019-NC	National Institute of Aerospace
43.001	I	-20,232	Aerospace Education Services Program	NCSU-03-01/3045-NC	National Institute of Aerospace
43.001	I	205	Aerospace Education Services Program	NCSU-03-01/3048-NC	National Institute of Aerospace
43.001	I	-1,707	Aerospace Education Services Program	NCSU-03-01/3049-NC	National Institute of Aerospace
43.001	I	31,880	Aerospace Education Services Program	NCSU-03-01-2536-NC	National Institute of Aerospace
43.001	I	466	Aerospace Education Services Program	NCSU-03-01-2570-NC	National Institute of Aerospace
43.001	I	11,668	Aerospace Education Services Program	NCSU03013061NC #15	National Institute of Aerospace
43.001	I	-3,846	Aerospace Education Services Program	NCSU-03-01-3514-NC	National Institute of Aerospace
43.001	I	37,476	Aerospace Education Services Program	NCSU-03-01-4806-NC	National Institute of Aerospace

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43.001	I	558	Aerospace Education Services Program	NCSU-03-01-4808-NC	National Institute of Aerospace
43.001	I	121,994	Aerospace Education Services Program	NCSU-03-01-3520-NC	National Institute of Aerospace
43.001	I	23,152	Aerospace Education Services Program	1314/C140-01	Texas Tech University
43.001	I	12,529	Aerospace Education Services Program	00030877	University of Florida
43.001	I	55,286	Aerospace Education Services Program	0000003524	University of Maryland
43.002	I	55,014	Technology Transfer	072402/535842	University of Rhode Island
		<u>8,167,628</u>	Total — Research and Development Cluster — National Aeronautics and Space Administration		

**National Foundation on the Arts and the Humanities**

45	D	59,491	National Foundation on the Arts and the Humanities		
45	I	31,978	National Foundation on the Arts and the Humanities	N/A	Association of Research Libraries
45.024	D	31,356	Promotion of the Arts - Grants to Organizations and Individuals		
45.026	D	250	Promotion of the Arts - Leadership Initiatives		
45.129	I	227	Promotion of the Humanities - Federal / State Partnership	W06-02	NC Humanities Cncl
45.149	D	207,408	Promotion of the Humanities - Division of Preservation and Access		
45.161	D	150,308	Promotion of the Humanities - Research		
45.169	D	7,649	Promotion of the Humanities - Digital Humanities Initiative		
45.301	D	12,893	Museums for America		
45.301	I	27,232	Museums for America	R00237	Florida State
45.312	D	266,559	National Leadership Grants		
45.313	D	667,337	Laura Bush 21st Century Librarian Program		
		<u>1,462,688</u>	Total — Research and Development Cluster — National Foundation on the Arts and the Humanities		

**National Science Foundation**

47	D	1,264,193	National Science Foundation		
47	I	83	National Science Foundation	N/A	American Physical Society
47	I	1,483	National Science Foundation	N/A	Association for Institutional Research
47	I	2,899	National Science Foundation	N/A	Conference Board of the Mathematical Sciences
47	I	61,951	National Science Foundation	Subcontract #2	Hampton University
47	I	-94	National Science Foundation	775/4765	Institute for Ecosystem Studies
47	I	23,177	National Science Foundation	N/A	Joint Oceanographic Institutions
47	I	20,999	National Science Foundation	DMI-0419218	Performance Polymer Solutions
47	I	184,427	National Science Foundation	R38719-73900004	Rice University
47	I	8,471	National Science Foundation	2905-05-0338	Sinmat, Inc
47	I	6,191	National Science Foundation	C101	SC Sea Grant Consortium
47	I	13,984	National Science Foundation	C201	SC Sea Grant Consortium

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47	I	11,698	National Science Foundation	705-20076	SVT Associates
47	I	191,362	National Science Foundation	A6734	University of Illinois - Champaign
47	I	217,189	National Science Foundation	04-308: A6735	University of Illinois
47	I	1,307	National Science Foundation	2007-0911	Valencell Inc.
47	I	45,092	National Science Foundation	CR-19070-427756	Virginia Polytechnic Institute
47.041	D	5,626,420	Engineering Grants		
47.041	I	2,547	Engineering Grants	02-093	Arizona State University
47.041	I	51,269	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	33,547	Engineering Grants	01-061004	Bluerise, Inc
47.041	I	26,913	Engineering Grants	2007-1119	Firebird Advanced
47.041	I	-128	Engineering Grants	420-20-78	Iowa State University
47.041	I	70,274	Engineering Grants	5710001766	Massachusetts Institute of Technology
47.041	I	-88	Engineering Grants	PO#RF00946953/7	Ohio State University Research Foundation
47.041	I	644	Engineering Grants	RF00942532	Ohio State University
47.041	I	51,816	Engineering Grants	N/A	Orobridge, Inc.
47.041	I	5,216	Engineering Grants	SA-05-07-NC/UNCW	Res Corp, Univ of Hawaii
47.041	I	79,514	Engineering Grants	2006-1305	Sisu Chemical, LLC
47.041	I	459	Engineering Grants	V354/SEC-1	SC Sea Grant Consortium
47.041	I	21,093	Engineering Grants	2005-1946	Southeast Technivent
47.041	I	59,991	Engineering Grants	8306	University of Delaware
47.041	I	46,157	Engineering Grants	H31506	University of Southern California
47.041	I	30,457	Engineering Grants	F010310	University of Michigan
47.041	I	272,837	Engineering Grants	EEC-0540834	University of Minnesota
47.041	I	485	Engineering Grants	UTA09-820	University Of Texas At Austin
47.041	I	41,816	Engineering Grants	CR-19070-4227756	Virginia Polytechnic Institute
47.049	D	14,723,273	Mathematical and Physical Sciences		
47.049	I	-482	Mathematical and Physical Sciences	45499-7678	Cornell University
47.049	I	483,518	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	391,095	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	-32	Mathematical and Physical Sciences	R.F.PROJ.# 1010385	New York State Univ
47.049	I	31,335	Mathematical and Physical Sciences	501-1337-01	Purdue Univ
47.049	I	2,306	Mathematical and Physical Sciences	TUL153-03/04	Tulane University
47.049	I	18,416	Mathematical and Physical Sciences	RR551-209/6330977	University of Georgia
47.049	I	30,942	Mathematical and Physical Sciences	GA10153-121489	University of Virginia
47.049	I	45,073	Mathematical and Physical Sciences	919690	University of Washington - Seattle
47.049	I	193,309	Mathematical and Physical Sciences	647F275	University of Wisconsin - Madison
47.049	I	44,973	Mathematical and Physical Sciences	N/A	West Michigan Univ.

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47.050	D	3,856,983	Geosciences		
47.050	I	7,504	Geosciences	SUB# 16-2002	Amer Museum of Natural History
47.050	I	335	Geosciences	03SC-NSF1042	Duke University
47.050	I	23,175	Geosciences	202601552-02	Florida International
47.050	I	-4,716	Geosciences	PO# T301A12	Joint Oceanographic Institutions
47.050	I	46,286	Geosciences	9201902	Princeton University
47.050	I	4,407	Geosciences	OCE-0603790	University of California - Merced
47.050	I	-1,333	Geosciences	S06-59359	University Corporation for Atmospheric Research
47.050	I	6,366	Geosciences	05-652	University of Texas - Austin
47.050	I	19,904	Geosciences	17611-2 INITIAL	University of Vermont
47.050	I	52,597	Geosciences	PO# 094796	University of Southern California
47.050	I	3,379	Geosciences	10228241	University of California - San Diego
47.070	D	6,255,534	Computer and Information Science and Engineering		
47.070	I	29,181	Computer and Information Science and Engineering	235388	Drexel University
47.070	I	970	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	17,128	Computer and Information Science and Engineering	04-SC-NSF-1033	Duke University
47.070	I	38,944	Computer and Information Science and Engineering	04-SC-NSF-1034	Duke University
47.070	I	-3,431	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.070	I	16	Computer and Information Science and Engineering	C-36-A35-G1	Georgia Institute of Technology
47.070	I	32,346	Computer and Information Science and Engineering	501-1409-1	Purdue University
47.070	I	14,370	Computer and Information Science and Engineering	PO# 10267787	University of California
47.070	I	2,221	Computer and Information Science and Engineering	S-00100	University of California - Riverside
47.070	I	365,869	Computer and Information Science and Engineering	30085-J	University of Chicago
47.070	I	-1,012	Computer and Information Science and Engineering	UF-EIES-0305006NCS	University of Florida
47.070	I	-1,368	Computer and Information Science and Engineering	824	University of Illinois - Champaign
47.070	I	384,220	Computer and Information Science and Engineering	A6118/2005-0619	University of Illinois - Champaign
47.070	I	32,983	Computer and Information Science and Engineering	UTA06-262	University of Texas - Austin
47.070	I	29,313	Computer and Information Science and Engineering	A920522	University of Wisconsin - Madison
47.074	D	12,599,146	Biological Sciences		
47.074	I	24,297	Biological Sciences	01-02	B Thompson Ins Plant
47.074	I	-6,493	Biological Sciences	G-3194-1	Colorado State University
47.074	I	5,096	Biological Sciences	51200-8396	Cornell University
47.074	I	7,949	Biological Sciences	5-34028.5710	Dartmouth College
47.074	I	49,706	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	-47,147	Biological Sciences	05-SC-NSF-1042	Duke University
47.074	I	244,883	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	20,448	Biological Sciences	07-SC-NSF-1051	Duke University

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47.074	I	238,325	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	48,557	Biological Sciences	50105-1	Field Museum
47.074	I	50,275	Biological Sciences	2919/200200632	Institute for Ecosystem Studies
47.074	I	120,718	Biological Sciences	420-40-29	Iowa State University
47.074	I	42,208	Biological Sciences	5710001924	Massachusetts Institute of Technology
47.074	I	4,439	Biological Sciences	532700	Northeastern Univ
47.074	I	16,412	Biological Sciences	02-0285	University of Louisiana - Lafayette
47.074	I	7,707	Biological Sciences	02-0285	University of Louisiana - Lafayette
47.074	I	178,849	Biological Sciences	II-RR 014195-NCST	University of California - Davis
47.074	I	29,856	Biological Sciences	S-000208	University of California - Riverside
47.074	I	63,014	Biological Sciences	30602	University of Chicago
47.074	I	-351	Biological Sciences	RR194-284/89203	University of Georgia
47.074	I	22,315	Biological Sciences	00-158	University of Illinois
47.074	I	101,476	Biological Sciences	FY2003-028	University of Kansas
47.074	I	-6,186	Biological Sciences	T4146359201	University of Minnesota
47.074	I	-10,959	Biological Sciences	10167-112939	University of Virginia
47.074	I	3,570	Biological Sciences	10167-112940	University of Virginia
47.074	I	12,072	Biological Sciences	GA10618-127098	University of Virginia
47.074	I	226,146	Biological Sciences	646G203	University of Wisconsin
47.074	I	288,766	Biological Sciences	X105335	University of Wisconsin - Madison
47.074	I	123,901	Biological Sciences	19071-477392	Virginia Polytechnic Institute
47.074	I	48,795	Biological Sciences	CR-19071-477208	Virginia Polytechnic Institute
47.074	I	23,915	Biological Sciences	G001594-001	Washington St Univ
47.075	D	2,857,091	Social, Behavioral, and Economic Sciences		
47.075	I	10,159	Social, Behavioral, and Economic Sciences	07-823	Arizona State University
47.075	I	2,539	Social, Behavioral, and Economic Sciences	KYG1-2634-BI-04	Civilian Research & Development Foundation
47.075	I	253	Social, Behavioral, and Economic Sciences	07-SC-NSF-1045	Duke University
47.075	I	79,226	Social, Behavioral, and Economic Sciences	2958/200200735	Institute for Ecosystem Studies
47.075	I	3,569	Social, Behavioral, and Economic Sciences	2811-UNC-NSF-14	Pennsylvania State University
47.075	I	6,279	Social, Behavioral, and Economic Sciences	2005-01042-01	University of Illinois - Champaign
47.075	I	62,365	Social, Behavioral, and Economic Sciences	2007-01334-01/A	University of Illinois - Champaign
47.076	D	6,573,900	Education and Human Resources		
47.076	I	21,840	Education and Human Resources	N/A	AAAS
47.076	I	45,935	Education and Human Resources	2003-0919	Bay Area Discovery
47.076	I	4,468	Education and Human Resources	N/A	Carleton College
47.076	I	141	Education and Human Resources	693-75572062003627	Clemson University
47.076	I	-1,151	Education and Human Resources	804-75582062004160	Clemson University

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47.076	I	40,443	Education and Human Resources	05-SC-NSF-1059	Duke University
47.076	I	35,131	Education and Human Resources	ERD63	Florida Atlantic Univ
47.076	I	22,132	Education and Human Resources	108023-5011219	Harvard University
47.076	I	24,766	Education and Human Resources	745421	Ohio State University
47.076	I	95,979	Education and Human Resources	21827-561402-01075	Syracuse University
47.078	D	164,917	Polar Programs		
47.079	D	100,691	International Science and Engineering (OISE)		
47.079	I	134,884	International Science and Engineering (OISE)	3027-NCATS-NSF-0062	Pennsylvania State University
47.079	I	133	International Science and Engineering (OISE)	CR-19070-427756	Virginia Polytechnic Institute
		<u>60,468,943</u>	Total — Research and Development Cluster — National Science Foundation		
<b><u>U.S. Small Business Administration</u></b>					
59.037	D	-25,286	Small Business Development Center		
		<u>-25,286</u>	Total — Research and Development Cluster — U.S. Small Business Administration		
<b><u>U.S. Department of Veteran's Affairs</u></b>					
64	D	11,364	U.S. Department of Veterans Affairs		
		<u>11,364</u>	Total — Research and Development Cluster — U.S. Department of Veteran's Affairs		
<b><u>U.S. Environmental Protection Agency</u></b>					
66	D	3,084,566	Environmental Protection Agency		
66	I	20,000	Environmental Protection Agency	RN06-0016	Arcadis
66	I	-1,761	Environmental Protection Agency	2579	AWWA Research Foundation
66	I	-356	Environmental Protection Agency	2666/2741	AWWA Research Foundation
66	I	70,026	Environmental Protection Agency	3177	AWWA Research Foundation
66	I	84	Environmental Protection Agency	S1003215	Computer Science Corp
66	I	7,605	Environmental Protection Agency	23BL00031	ICF Consulting
66	I	-841	Environmental Protection Agency	24BL00196	ICF Consulting
66	I	26,036	Environmental Protection Agency	N/A	Miox Corporation
66	I	50,575	Environmental Protection Agency	4-321-0210288	RTI
66	I	83,604	Environmental Protection Agency	71731	So Calif Metrop Water
66	I	8,857	Environmental Protection Agency	6015-0000000461	University of Florida
66	I	43,252	Environmental Protection Agency	236H994	University of Wisconsin
66.001	D	2,254,588	Air Pollution Control Program Support		
66.032	D	184,766	State Indoor Radon Grants		
66.419	D	7,826,606	Water Pollution Control State, Interstate, and Tribal Program Support		
66.456	D	7,480	National Estuary Program		

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.460	I	9,322	Nonpoint Source Implementation Grants	2007-0665	Upper Neuse River Basin
66.461	D	459,214	Regional Wetland Program Development Grants		
66.463	D	124,495	Water Quality Cooperative Agreements		
66.463	I	82,224	Water Quality Cooperative Agreements	042G106066-A	Boise State Univ
66.480	D	14,506	Assessment and Watershed Protection Program Grants		
66.500	D	1,991,996	Environmental Protection - Consolidated Research		
66.500	I	16,692	Environmental Protection - Consolidated Research	RE353-131/2002457	University of Georgia
66.509	D	2,593,484	Science To Achieve Results (STAR) Research Program		
66.509	I	840	Science To Achieve Results (STAR) Research Program	751U9185	Research Triangle Institute
66.509	I	28,443	Science To Achieve Results (STAR) Research Program	4915 - 523792	University of Connecticut
66.510	D	12,250	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	1,873,113	Office of Research and Development Consolidated Research / Training		
66.511	I	18,095	Office of Research and Development Consolidated Research / Training	2-340-0210384	RTI
66.511	I	130,973	Office of Research and Development Consolidated Research / Training	06-HHE-5PP	Water Environ Rsch
66.514	D	71,157	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	8,685	P3 Award: National Student Design Competition for Sustainability		
66.606	D	260,060	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	43,738	Surveys, Studies, Investigations and Special Purpose Grants	080600-331712-1	Mississippi State University
66.606	I	48,727	Surveys, Studies, Investigations and Special Purpose Grants	TCE 428003	Texas A & M University
66.606	I	99,408	Surveys, Studies, Investigations and Special Purpose Grants	03-CTS-16T	WERF
66.607	D	193,645	Training and Fellowships for the Environmental Protection Agency		
66.611	D	26,212	Environmental Policy and Innovation Grants		
66.708	D	183,751	Pollution Prevention Grants Program		
66.809	D	410,645	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.951	D	-7,903	Environmental Education Grants		
		<u>22,358,859</u>	Total — Research and Development Cluster — U.S. Environmental Protection Agency		

U.S. Department of Energy

81	D	6,333,300	U.S. Department of Energy		
81	I	73,230	U.S. Department of Energy	00042959 #00001	Battelle Energy Alliance
81	I	6,754	U.S. Department of Energy	00042959 #10	Battelle Energy Alliance
81	I	41,377	U.S. Department of Energy	00042959 #3	Battelle Energy Alliance
81	I	82,287	U.S. Department of Energy	00042959 #3 MOD #4	Battelle Energy Alliance
81	I	5,245	U.S. Department of Energy	00042959 #5	Battelle Energy Alliance
81	I	47,375	U.S. Department of Energy	00042959 #6	Battelle Energy Alliance
81	I	7,898	U.S. Department of Energy	00042959 #6 AMEND	Battelle Energy Alliance

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	9,084	U.S. Department of Energy	00042959 #8	Battelle Energy Alliance
81	I	5,426	U.S. Department of Energy	00042959 #9	Battelle Energy Alliance
81	I	-11,021	U.S. Department of Energy	00039633	Bechtel BWXT Idaho, LLC
81	I	2,081	U.S. Department of Energy	4300027343	BWX Technologies
81	I	25,469	U.S. Department of Energy	4300055471	BWX Technologies
81	I	24,454	U.S. Department of Energy	2006-1763	Calabazas Creek Rese
81	I	6,724	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81	I	652	U.S. Department of Energy	2006-2115	Cleantech Partners
81	I	78,339	U.S. Department of Energy	633254-192522	Howard University
81	I	42,751	U.S. Department of Energy	03-03/23/05	Instrumentation Assoc
81	I	-35	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81	I	1,530	U.S. Department of Energy	KN6002761	Knolls Atomic Power
81	I	41,422	U.S. Department of Energy	N/A	Krell Institute
81	I	-62,355	U.S. Department of Energy	6464866	L. Berkeley Nat'l Lab
81	I	116,646	U.S. Department of Energy	6720489	L. Berkeley Nat'l Lab
81	I	20,000	U.S. Department of Energy	37252-001-06	Los Alamos National Lab
81	I	12,560	U.S. Department of Energy	02942-001-04	Los Alamos National Lab
81	I	8,086	U.S. Department of Energy	37696-001-06	Los Alamos National Lab
81	I	35,917	U.S. Department of Energy	57831-001-02 97	Los Alamos National Lab
81	I	87,531	U.S. Department of Energy	7665-001-05	Los Alamos National Lab
81	I	42,170	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	200	U.S. Department of Energy	XCX-2-31214-01	MRI-NREL
81	I	6,727	U.S. Department of Energy	ACQ-4-33623-07	National Renewable Energy Lab
81	I	4,849	U.S. Department of Energy	CK# 25361	Oak Ridge
81	I	-492	U.S. Department of Energy	N/A	Oak Ridge Inst
81	I	28,622	U.S. Department of Energy	4000050221	Oak Ridge Nat'l Labs
81	I	36,595	U.S. Department of Energy	4000050690	Oak Ridge Nat'l Labs
81	I	44,196	U.S. Department of Energy	2006-2210	Orbit Energy, Inc.
81	I	164,801	U.S. Department of Energy	R7A12J/R7B12J	Rice University
81	I	1,140	U.S. Department of Energy	R7A82J-79200004	Rice University
81	I	-4,051	U.S. Department of Energy	4500489551	Siemens Westinghouse
81	I	15,445	U.S. Department of Energy	483139	South Dakota State University
81	I	9,255	U.S. Department of Energy	96D1805	Southeast University
81	I	35,076	U.S. Department of Energy	B542708	University of California - Lawrence Livermore
81	I	19,328	U.S. Department of Energy	5F-00428	Uchicago Argonne LLC
81	I	99	U.S. Department of Energy	B540203	University of California
81	I	32,899	U.S. Department of Energy	B563988	University of California

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

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81	I	164,076	U.S. Department of Energy	2003-02379-1/A8	University of Illinois - Champaign
81	I	-15,864	U.S. Department of Energy	0008224-01	University of Missouri
81	I	33,287	U.S. Department of Energy	412781-G	University of Rochester
81	I	38,044	U.S. Department of Energy	4000020229	UT Battelle
81	I	67,715	U.S. Department of Energy	4000003388	UT - Battelle, LLC
81	I	39,815	U.S. Department of Energy	4000006079	UT - Battelle, LLC
81	I	9,178	U.S. Department of Energy	4000009052	UT - Battelle, LLC
81	I	23,069	U.S. Department of Energy	4000018765	UT - Battelle, LLC
81	I	74,660	U.S. Department of Energy	4000028105	UT - Battelle, LLC
81	I	61,326	U.S. Department of Energy	4000029406	UT - Battelle, LLC
81	I	4,060	U.S. Department of Energy	4000033697	UT - Battelle, LLC
81	I	67,543	U.S. Department of Energy	4000040729	UT - Battelle, LLC
81	I	4,587	U.S. Department of Energy	4000045612	UT - Battelle, LLC
81	I	51,346	U.S. Department of Energy	4000047024	UT - Battelle, LLC
81	I	45,795	U.S. Department of Energy	4000048326	UT - Battelle, LLC
81	I	15,471	U.S. Department of Energy	4000050897	UT - Battelle, LLC
81	I	10,000	U.S. Department of Energy	4000053496	UT - Battelle, LLC
81	I	14,993	U.S. Department of Energy	4000056053	UT - Battelle, LLC
81	I	13,224	U.S. Department of Energy	4000056870	UT - Battelle, LLC
81	I	16,958	U.S. Department of Energy	4000057155	UT - Battelle, LLC
81	I	7,467	U.S. Department of Energy	4000057757	UT - Battelle, LLC
81	I	-2,503	U.S. Department of Energy	4000016791	UT - Battelle / ORNL
81	I	75,117	U.S. Department of Energy	4000036179	UT - Battelle / ORNL
81.036	I	353	Inventions and Innovations	4000046282	UT-Battelle
81.041	I	200	State Energy Program	C05-6061	Virginia DMME
81.049	D	2,693,525	Office of Science Financial Assistance Program		
81.049	I	52,215	Office of Science Financial Assistance Program	06-SC-DOE-1051	Duke University
81.049	I	9,889	Office of Science Financial Assistance Program	011213-IU	Indiana University
81.049	I	94,079	Office of Science Financial Assistance Program	5710001893	Massachusetts Institute of Technology
81.049	I	18,084	Office of Science Financial Assistance Program	60007050	Ohio State University
81.049	I	1,433	Office of Science Financial Assistance Program	RF01020192	Ohio State University
81.049	I	17,896	Office of Science Financial Assistance Program	G0081A-A	Oregon State University
81.049	I	17,502	Office of Science Financial Assistance Program	371979	University of Washington - Seattle
81.049	I	24,932	Office of Science Financial Assistance Program	19071-429224	Virginia Polytechnic Institute
81.049	I	-6,094	Office of Science Financial Assistance Program	N/A	Xintek, Inc
81.079	I	-6,403	Regional Biomass Energy Programs	UM-S478	University of Maine
81.086	D	255,760	Conservation Research and Development		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.087	I	-4,887	Renewable Energy Research and Development	GO12026-171	CPBR, Inc.
81.087	I	18,235	Renewable Energy Research and Development	GO12026-200	CPBR, Inc.
81.087	I	40,942	Renewable Energy Research and Development	GO12026-213	CPBR, Inc.
81.087	I	18,329	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.087	I	67,378	Renewable Energy Research and Development	GO12026-199	CPBR, Inc.
81.087	I	30,610	Renewable Energy Research and Development	RAA-18675-03	National Renewable Energy Lab
81.089	D	130,584	Fossil Energy Research and Development		
81.112	D	203,669	Stewardship Science Grant Program		
81.114	D	2,102,847	University Reactor Infrastructure and Education Support		
81.117	D	-2,473	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance		
81.117	I	52,962	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance	2007-0339	TGI-USA
81.117	I	22,024	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance	2007-0550	TGI-USA
81.121	D	280,057	Nuclear Energy Research, Development and Demonstration		
81.122	I	6,591	Electricity Delivery and Energy Reliability, Research, Development and Analysis	704114	Silicon Power Corp
81.123	I	126,689	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	SC10041	Prairie View A & M University
		<u>14,565,878</u>	Total — Research and Development Cluster — U.S. Department of Energy		

**U.S. Department of Education**

84	D	2,828,468	U.S. Department of Education		
84	I	49,061	U.S. Department of Education	51-000244	SRI International
84	I	182,444	U.S. Department of Education	N/A	Wake County Public School System
84	I	462,943	U.S. Department of Education	ED-01-CO-0120	Westat
84.015	D	756,197	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	5,000	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	03-SC-DED-1044	Duke University
84.015	I	62,753	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	04-SC-DED-1010	Duke University
84.015	I	252	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1025	Duke University
84.015	I	381	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1027	Duke University
84.015	I	144,072	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	06-SC-DED-1061	Duke University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.015	I	93,869	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	06-SC-DED-1069	Duke University
84.015	I	45,172	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	06-SC-DED-1081	Duke University
84.015	I	190,932	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	06-SC-DED-1082	Duke University
84.015	I	120,203	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	07-SC-DED-1001	Duke University
84.015	I	7,078	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	07-SC-DED-1002	Duke University
84.017	D	230,513	International Research and Studies		
84.022	D	30,875	Overseas - Doctoral Dissertation		
84.051	D	207,718	Vocational Education - National Programs		
84.116	D	102,652	Fund for the Improvement of Postsecondary Education		
84.116	I	6,564	Fund for the Improvement of Postsecondary Education	C00001253-1	University of Missouri - Columbia
84.116	I	-43	Fund for the Improvement of Postsecondary Education	N/A	University of Wisconsin - Eau Claire
84.120	D	9,707	Minority Science and Engineering Improvement		
84.133	D	69,659	National Institute on Disability and Rehabilitation Research		
84.133	I	10,693	National Institute on Disability and Rehabilitation Research	2007-0928	RAF Models, Inc.
84.170	D	7,963	Javits Fellowships		
84.184	D	184,081	Safe and Drug-Free Schools and Communities - National Programs		
84.195	D	-4,952	Bilingual Education - Professional Development		
84.200	D	214,801	Graduate Assistance in Areas of National Need		
84.206	D	543,142	Javits Gifted and Talented Students Education Grant Program		
84.220	D	471,474	Centers for International Business Education		
84.229	I	63,250	Language Resource Centers	03-SC-DED-1014	Duke University
84.305	D	3,690,045	Education Research, Development and Dissemination		
84.305	I	166,194	Education Research, Development and Dissemination	GM10087-126361	University of Virginia
84.324	D	704,511	Research in Special Education		
84.324	I	209,285	Research in Special Education	51-000476	SRI International
84.324	I	41,046	Research in Special Education	5468	Univ of Connecticut
84.324	I	21,772	Research in Special Education	658835	University of Hawaii
84.325	D	1,440,566	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	1,558,609	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		

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84.326	I	11,338	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000681	SRI International
84.326	I	95,978	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000682	SRI International
84.326	I	20,259	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282101D	University of Oregon
84.327	D	195,425	Special Education - Technology and Media Services for Individuals with Disabilities		
84.349	D	21,945	Early Childhood Educator Professional Development		
84.349	I	-263	Early Childhood Educator Professional Development	331060	Nova Southeast Univ
84.350	D	401,322	Transition to Teaching		
84.373	D	90,863	Special Education - Technical Assistance on State Data Collection		
		<u>15,765,817</u>	Total — Research and Development Cluster — U.S. Department of Education		

National Archives and Records Administration

89.003	D	90,582	National Historical Publications and Records Grants		
		<u>90,582</u>	Total — Research and Development Cluster — National Archives and Records Administration		

United States Institute of Peace

91.002	D	49,589	Solicited Grant Program		
		<u>49,589</u>	Total — Research and Development Cluster — United States Institute of Peace		

U.S. Department of Health and Human Services

93	D	11,394,821	U.S. Department of Health and Human Services		
93	I	217,481	U.S. Department of Health and Human Services	N/A	AcademyHealth
93	I	927	U.S. Department of Health and Human Services	9-526-1660	Albert Einstein College
93	I	-57,668	U.S. Department of Health and Human Services	6667	American College of Radiology Imaging Network
93	I	10,808	U.S. Department of Health and Human Services	N/A	American Medical Student Association Foundation
93	I	10,515	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	132,229	U.S. Department of Health and Human Services	6666	American College of Radiology
93	I	28,017	U.S. Department of Health and Human Services	CA80098-S1	American College of Radiology
93	I	10,199	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	566	U.S. Department of Health and Human Services	N/A	Association of Teachers of Preventive Medicine
93	I	1,135	U.S. Department of Health and Human Services	S1331-21/22	Association of Schools of Public Health
93	I	3,260	U.S. Department of Health and Human Services	S1935-21/23	Association of Schools of Public Health
93	I	-3,046	U.S. Department of Health and Human Services	S1938-21/22	Association of Schools of Public Health
93	I	2,423	U.S. Department of Health and Human Services	S2224-22/22	Association of Schools of Public Health
93	I	13	U.S. Department of Health and Human Services	S2233-22/23	Association of Schools of Public Health

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93	I	27,246	U.S. Department of Health and Human Services	S2804-22/23	Association of Schools of Public Health
93	I	14,896	U.S. Department of Health and Human Services	S3244-23/24	Association of Schools of Public Health
93	I	-55,784	U.S. Department of Health and Human Services	S3253-23/23	Association of Schools of Public Health
93	I	60,367	U.S. Department of Health and Human Services	S3253-23/24	Association of Schools of Public Health
93	I	71,955	U.S. Department of Health and Human Services	S3521-24/24	Association of Schools of Public Health
93	I	49,688	U.S. Department of Health and Human Services	S3754-25/25	Association of Schools of Public Health
93	I	22,267	U.S. Department of Health and Human Services	N/A	Axio Research Corp
93	I	15,822	U.S. Department of Health and Human Services	2003-1458	Biopraxis, Inc.
93	I	67,230	U.S. Department of Health and Human Services	79184CBS36	Booz Allen & Hamilton
93	I	109,966	U.S. Department of Health and Human Services	N/A	CALGB Foundation
93	I	4,860	U.S. Department of Health and Human Services	N/A	CALGB/University of Chicago
93	I	22,170	U.S. Department of Health and Human Services	MMVT-IIIP-47	Cancervax
93	I	108,515	U.S. Department of Health and Human Services	N/A	Carolina Donor Svcs
93	I	33,664	U.S. Department of Health and Human Services	N/A	Case Western Reserve
93	I	119,147	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	-11,512	U.S. Department of Health and Human Services	N/A	Center Line Products
93	I	-8,392	U.S. Department of Health and Human Services	N/A	Chapel Hill Training - Outreach Project
93	I	31,339	U.S. Department of Health and Human Services	0000137702	Children's Hospital of Boston
93	I	122	U.S. Department of Health and Human Services	PO# 0000056572	Children's Hospital of Boston
93	I	24	U.S. Department of Health and Human Services	PO# 0000094479	Children's Hospital of Boston
93	I	40,207	U.S. Department of Health and Human Services	413390300101.07	Children's Hospital and Regional Medical Center
93	I	86,491	U.S. Department of Health and Human Services	413390300201.07	Children's Hospital and Regional Medical Center
93	I	100,365	U.S. Department of Health and Human Services	413390300301.07	Children's Hospital and Regional Medical Center
93	I	-3,771	U.S. Department of Health and Human Services	PO#S13950/662-9	Children's Hospital and Research Center
93	I	116,986	U.S. Department of Health and Human Services	680430119	Consortium for Children
93	I	19,038	U.S. Department of Health and Human Services	N/A	Courtesy Assoc. Inc.
93	I	8,165	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	86,416	U.S. Department of Health and Human Services	N/A	Directors of Health Promotion and Education
93	I	2,627	U.S. Department of Health and Human Services	SPS# 101834	Duke Clinical Rsch
93	I	44,367	U.S. Department of Health and Human Services	117161	Duke University
93	I	-4,040	U.S. Department of Health and Human Services	303-2178/DS754	Duke University
93	I	-7,309	U.S. Department of Health and Human Services	303-2532/DS552	Duke University
93	I	12,961	U.S. Department of Health and Human Services	125466	Duke Univ Med Ctr
93	I	500	U.S. Department of Health and Human Services	125466	Duke Univ Med Ctr
93	I	14,764	U.S. Department of Health and Human Services	3036656/131860	Duke Univ Med Ctr
93	I	4,412	U.S. Department of Health and Human Services	DS 442	Duke Univ Med Ctr
93	I	10,143	U.S. Department of Health and Human Services	DS 443	Duke Univ Med Ctr

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93	I	4,621	U.S. Department of Health and Human Services	N/A	Duke Univ Med Ctr
93	I	234,062	U.S. Department of Health and Human Services	UNC-CH-COHEN-01	Duke Univ Med Ctr
93	I	9,973	U.S. Department of Health and Human Services	117161	Duke University
93	I	5,852	U.S. Department of Health and Human Services	125466	Duke University
93	I	-4,843	U.S. Department of Health and Human Services	17270	Duke University
93	I	49,690	U.S. Department of Health and Human Services	303-8546/129578	Duke University
93	I	-1,512	U.S. Department of Health and Human Services	303-9536/DS561	Duke University
93	I	6,691	U.S. Department of Health and Human Services	N/A	Duke University
93	I	9,241	U.S. Department of Health and Human Services	N/A	Educ Dev Ctr, Inc
93	I	5,069	U.S. Department of Health and Human Services	N/A	Emmes Corporation
93	I	2,802	U.S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	125,581	U.S. Department of Health and Human Services	5-20210-G1	Emory University
93	I	38,213	U.S. Department of Health and Human Services	5-23356-G2	Emory University
93	I	5,910	U.S. Department of Health and Human Services	N/A	Encelle, Inc
93	I	106,241	U.S. Department of Health and Human Services	N/A	Ercole Biotech, Inc.
93	I	299	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	8,336	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	89,381	U.S. Department of Health and Human Services	N/A	Global Vaccines Inc
93	I	6,322	U.S. Department of Health and Human Services	N/A	H Lee Moffitt Cancer
93	I	-4,275	U.S. Department of Health and Human Services	2005-013	H Lee Moffitt Cancer
93	I	10,843	U.S. Department of Health and Human Services	N/A	Ho-Chunk Nation
93	I	-8,873	U.S. Department of Health and Human Services	UNC 3634-03/02	Hospital for Joint Diseases
93	I	-171	U.S. Department of Health and Human Services	5-R01-AR46505-0	Hospital for Special Surgery
93	I	6,093	U.S. Department of Health and Human Services	23BL00150	ICF Consulting
93	I	180,445	U.S. Department of Health and Human Services	N/A	Icoria, Inc
93	I	25,304	U.S. Department of Health and Human Services	PO#199931	Indiana Univ
93	I	-4,750	U.S. Department of Health and Human Services	PO#39503-0207	Indiana Univ
93	I	9,338	U.S. Department of Health and Human Services	N/A	Inotek Corporation
93	I	-4,387	U.S. Department of Health and Human Services	430-78-02	Iowa State University
93	I	58,891	U.S. Department of Health and Human Services	2005-9090-3	ISED Solutions
93	I	-19	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State Univ
93	I	70,837	U.S. Department of Health and Human Services	PO#P0007321/N01	Jackson State Univ
93	I	4,249	U.S. Department of Health and Human Services	N/A	Jaeb Center for Health Research
93	I	1,057	U.S. Department of Health and Human Services	N/A	Johns Hopkins University
93	I	745	U.S. Department of Health and Human Services	8412-77804-X	Johns Hopkins University
93	I	34,984	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins University
93	I	11,203	U.S. Department of Health and Human Services	N/A	Johns Hopkins University

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93	I	61,250	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins University
93	I	1,963,838	U.S. Department of Health and Human Services	PO# 8011-39050	Johns Hopkins University
93	I	190,335	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins University
93	I	3,417	U.S. Department of Health and Human Services	N/A	Joslin Diabetes Ctr
93	I	163	U.S. Department of Health and Human Services	N/A	Kitware Inc
93	I	2,662	U.S. Department of Health and Human Services	SPH07-E1065	Louisiana State Univ
93	I	7,500	U.S. Department of Health and Human Services	370-NIH-1S/NCSU	Luna Innovations, Inc
93	I	-.795	U.S. Department of Health and Human Services	5710001391	Massachusetts Institute of Technology
93	I	6,880	U.S. Department of Health and Human Services	N/A	Maryland Med Res Inst
93	I	97,369	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	507,864	U.S. Department of Health and Human Services	N/A	Med College of Wisconsin
93	I	707	U.S. Department of Health and Human Services	94253601	Medical College Ohio
93	I	43,859	U.S. Department of Health and Human Services	HHSN26120042201	MI-Corporation
93	I	473	U.S. Department of Health and Human Services	N/A	Mount Sinai School of Medicine
93	I	-.35	U.S. Department of Health and Human Services	N/A	Mount Sinai School of Medicine
93	I	70,650	U.S. Department of Health and Human Services	98543-1067	National Childhood Cancer Foundation
93	I	55,663	U.S. Department of Health and Human Services	N/A	New Hanover Reg Med
93	I	6,049	U.S. Department of Health and Human Services	N/A	New York Med College
93	I	82,612	U.S. Department of Health and Human Services	TFED29-117	NSABP Foundation
93	I	-6,631	U.S. Department of Health and Human Services	7-6295 RELEASE	Oak Ridge Inst Science
93	I	228	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Science
93	I	-.48	U.S. Department of Health and Human Services	ORA-NCSU-9-20-2004	Optical Research Association
93	I	-5,737	U.S. Department of Health and Human Services	N/A	Oregon Social Learn
93	I	4,140	U.S. Department of Health and Human Services	CHGME PP; G-37	Quality Resource Sys
93	I	888	U.S. Department of Health and Human Services	701-7515	Rhode Island Hospital
93	I	241,121	U.S. Department of Health and Human Services	N/A	Rhode Island Hospital
93	I	79,487	U.S. Department of Health and Human Services	1-312-0207901	RTI
93	I	230,479	U.S. Department of Health and Human Services	1-312-0208290	RTI
93	I	275,456	U.S. Department of Health and Human Services	1-312-0208452/2	RTI
93	I	47,905	U.S. Department of Health and Human Services	1-312-0209322/G	RTI
93	I	14,501	U.S. Department of Health and Human Services	1-312-0209350/G	RTI
93	I	161,030	U.S. Department of Health and Human Services	1-312-0209783	RTI
93	I	-5,942	U.S. Department of Health and Human Services	2-312-0207049	RTI
93	I	24,677	U.S. Department of Health and Human Services	2-312-0210358	RTI
93	I	106,038	U.S. Department of Health and Human Services	3-312-0209686	RTI
93	I	15,079	U.S. Department of Health and Human Services	4-312-0207897	RTI
93	I	55,717	U.S. Department of Health and Human Services	6-312-0208654	RTI

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93	I	102,284	U.S. Department of Health and Human Services	N/A	RTI
93	I	64,448	U.S. Department of Health and Human Services	PO# 14502S	RTI
93	I	4,076	U.S. Department of Health and Human Services	250-03-0022	Rural EMS Trauma Tech
93	I	9,613	U.S. Department of Health and Human Services	5-20797	Scripps Resch Inst
93	I	-25,410	U.S. Department of Health and Human Services	5-74897	Scripps Resch Inst
93	I	176,316	U.S. Department of Health and Human Services	PO# 5-74967	Scripps Resch Inst
93	I	21,996	U.S. Department of Health and Human Services	PO#5-22602	Scripps Resch Inst
93	I	19,680	U.S. Department of Health and Human Services	PO#75115	SE Alaska Reg Hlth
93	I	24,439	U.S. Department of Health and Human Services	PO#76243	SE Alaska Reg Hlth
93	I	16	U.S. Department of Health and Human Services	PO073490	SE Alaska Reg Hlth
93	I	338,685	U.S. Department of Health and Human Services	BRS-ACURE-Q-06	Social & Scientific
93	I	491,625	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06	Social & Scientific
93	I	373	U.S. Department of Health and Human Services	N/A	Social & Scientific
93	I	8,277	U.S. Department of Health and Human Services	N/A	Southeast Regional Genetics Group
93	I	46,521	U.S. Department of Health and Human Services	120039010	St Jude Children's Research Hospital
93	I	15,263	U.S. Department of Health and Human Services	120039020	St Jude Children's Research Hospital
93	I	211,559	U.S. Department of Health and Human Services	N/A	St Louis Univ
93	I	-10,384	U.S. Department of Health and Human Services	N/A	Tanglewod Rsrch Inc
93	I	16,216	U.S. Department of Health and Human Services	N/A	Tohomo O'Adham Nation
93	I	11,782	U.S. Department of Health and Human Services	N/A	Univ Med & Dentistry NJ
93	I	52,146	U.S. Department of Health and Human Services	PO#P0303760/P02	Univ Med & Dentistry NJ
93	I	92	U.S. Department of Health and Human Services	N/A	Univ Kentucky Res Fdn
93	I	-5,224	U.S. Department of Health and Human Services	ITN10113-00SC	University of California - San Francisco
93	I	-9,620	U.S. Department of Health and Human Services	2-5-80344	University of Colorado Health
93	I	35,709	U.S. Department of Health and Human Services	2-5-80344/PO# 0	University of Colorado Health
93	I	14	U.S. Department of Health and Human Services	N/A	University Health Network
93	I	3,354	U.S. Department of Health and Human Services	N/A	University of Maryland - Baltimore
93	I	57	U.S. Department of Health and Human Services	PO#UMBC1-000000	University of Maryland - Baltimore
93	I	110,141	U.S. Department of Health and Human Services	N/A	University of Alabama - Birmingham
93	I	604,095	U.S. Department of Health and Human Services	N/A	University of Alabama - Birmingham
93	I	4,540	U.S. Department of Health and Human Services	PO# V399454	University of Arizona
93	I	45,683	U.S. Department of Health and Human Services	N/A	University of Florida
93	I	-1,272	U.S. Department of Health and Human Services	PO #Z655864	University of Hawaii
93	I	32,026	U.S. Department of Health and Human Services	PO#S01250	University of Maryland
93	I	2,497	U.S. Department of Health and Human Services	R01AR47711-01/S	University of Maryland
93	I	-1,524	U.S. Department of Health and Human Services	S01212	University of Maryland
93	I	17,085	U.S. Department of Health and Human Services	N/A	University of Miami

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93	I	14,413	U.S. Department of Health and Human Services	PO#3000585023	University of Michigan
93	I	-1,128	U.S. Department of Health and Human Services	PO#H6636375203	University of Minnesota
93	I	77,607	U.S. Department of Health and Human Services	S6656567101	University of Minnesota
93	I	-1,516	U.S. Department of Health and Human Services	5-35123/PO#8622	University of Pennsylvania
93	I	877	U.S. Department of Health and Human Services	104407	University of Pittsburgh
93	I	9,194	U.S. Department of Health and Human Services	106908	University of Pittsburgh
93	I	-13,937	U.S. Department of Health and Human Services	GC11146.121233	University of Virginia
93	I	56,118	U.S. Department of Health and Human Services	GC11287.123456	University of Virginia
93	I	19,029	U.S. Department of Health and Human Services	GC11287.123463	University of Virginia
93	I	82,715	U.S. Department of Health and Human Services	GC11287.123469	University of Virginia
93	I	200,739	U.S. Department of Health and Human Services	GC11451.126448	University of Virginia
93	I	234,642	U.S. Department of Health and Human Services	GC11451.126454	University of Virginia
93	I	4,458	U.S. Department of Health and Human Services	GC11287.123465	University of Virginia
93	I	50,126	U.S. Department of Health and Human Services	GC11451.126451	University of Virginia
93	I	4,027	U.S. Department of Health and Human Services	04-8132	University of Wisconsin
93	I	111,470	U.S. Department of Health and Human Services	P844060	University of Wisconsin
93	I	17,249	U.S. Department of Health and Human Services	P844060	University of Wisconsin
93	I	12,543	U.S. Department of Health and Human Services	N/A	Universidad Metropol
93	I	19,983	U.S. Department of Health and Human Services	07417-014-000-0	Urban Institute
93	I	54,453	U.S. Department of Health and Human Services	GMO-010108/N01M	UT Southwest Med Ctr
93	I	5,122	U.S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	6,160	U.S. Department of Health and Human Services	GMO-010138	UT Southwest Med Ctr
93	I	14,244	U.S. Department of Health and Human Services	GMO-500206	UT Southwest Med Ctr
93	I	202,736	U.S. Department of Health and Human Services	N/A	Vanderbilt University Medical Center
93	I	5,064	U.S. Department of Health and Human Services	31184 WHIMS MRI	Wake Forest University
93	I	22,874	U.S. Department of Health and Human Services	N01-WH-4-4221	Wake Forest University
93	I	170,810	U.S. Department of Health and Human Services	N/A	Wake Forest University School of Medicine
93	I	31,777	U.S. Department of Health and Human Services	0665-08428	Wash Dept Soc & Hlth
93	I	35,672	U.S. Department of Health and Human Services	PO 29006Q/WU-04	Washington University - St. Louis
93	I	12,398	U.S. Department of Health and Human Services	N/A	White Mtn Apache Nation
93	I	61,697	U.S. Department of Health and Human Services	N/A	Wits Health Consortium
93	I	2,409	U.S. Department of Health and Human Services	N/A	Yale University
93.009	D	1,576	Compassion Capital Fund		
93.061	D	378,791	Innovations in Applied Public Health Research		
93.061	I	35,273	Innovations in Applied Public Health Research	N/A	Affinergy Inc
93.061	I	138,473	Innovations in Applied Public Health Research	1-312-0209362	RTI
93.061	I	29,920	Innovations in Applied Public Health Research	PO NO. 29690C	Washington University - St. Louis

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93.061	I	19,354	Innovations in Applied Public Health Research	PO# 29525P	Washington University - St. Louis
93.063	D	291,821	Centers for Genomics and Public Health		
93.086	D	56,505	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.103	D	17,288	Food and Drug Administration - Research		
93.103	I	29,060	Food and Drug Administration - Research	Z-179903	University of Maryland - College Park
93.103	I	101,947	Food and Drug Administration - Research	Z-179902	University of Maryland
93.107	D	745,774	Model State-Supported Area Health Education Centers		
93.110	D	3,123,639	Maternal and Child Health Federal Consolidated Programs		
93.110	I	34,181	Maternal and Child Health Federal Consolidated Programs	N/A	Southeast Regional Genetics Group
93.110	I	-1,257	Maternal and Child Health Federal Consolidated Programs	VUMC CA #9935	Vanderbilt University Medical Center
93.113	D	7,472,157	Environmental Health		
93.113	I	-21,138	Environmental Health	05-SC-NIH-1060	Duke University
93.113	I	33,299	Environmental Health	06-SC-NIH-1054	Duke University
93.113	I	20,374	Environmental Health	PG-4013-01	University of Montana
93.113	I	14,232	Environmental Health	A100450	Woods Hole Oceanographic Inst
93.114	D	1,097,026	Applied Toxicological Research and Testing		
93.114	I	18,658	Applied Toxicological Research and Testing	N/A	Eno River Labs Inc
93.115	D	210,166	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.121	D	9,694,666	Oral Diseases and Disorders Research		
93.121	I	24,539	Oral Diseases and Disorders Research	N/A	Kaiser Foundation Research Institute
93.121	I	36,660	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	158	Oral Diseases and Disorders Research	R213888	Research Fdn Of Suny
93.121	I	-1,192	Oral Diseases and Disorders Research	R213891	Research Fdn Of Suny
93.121	I	-3,315	Oral Diseases and Disorders Research	R213894	Research Fdn Of Suny
93.121	I	-1,075	Oral Diseases and Disorders Research	2963SC	University of California - San Francisco
93.121	I	17,664	Oral Diseases and Disorders Research	N/A	University of Alabama - Birmingham
93.121	I	7,358	Oral Diseases and Disorders Research	F011314	University of Michigan
93.121	I	71,706	Oral Diseases and Disorders Research	PO#1757416/1566	University of Pennsylvania
93.121	I	-7,882	Oral Diseases and Disorders Research	524544	University of Washington - Seattle
93.121	I	64,104	Oral Diseases and Disorders Research	892504	University of Washington - Seattle
93.127	D	187,039	Emergency Medical Services for Children		
93.134	I	6,087	Grants to Increase Organ Donations	N/A	Carolina Donor Services
93.134	I	32,723	Grants to Increase Organ Donations	00011	National Kidney Foundation
93.135	D	4,780,597	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	102	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia University
93.136	D	2,573,506	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	110,229	Injury Prevention and Control Research and State and Community Based Programs	N/A	Savir Soc For Advance

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93.143	D	762,345	NIEHS Superfund Hazardous Substances - Basic Research and Education		
93.155	D	702,376	Rural Health Research Centers		
93.157	D	59,675	Centers of Excellence		
93.172	D	2,950,805	Human Genome Research		
93.172	I	-5,134	Human Genome Research	5710001798	Massachusetts Institute of Technology
93.172	I	4,033	Human Genome Research	5710002181	Massachusetts Institute of Technology
93.172	I	227,550	Human Genome Research	UTA05-116	University of Texas - Austin
93.173	D	2,798,441	Research Related to Deafness and Communication Disorders		
93.173	I	22,609	Research Related to Deafness and Communication Disorders	1-R43-DC-7828	Blinktwice
93.173	I	85,946	Research Related to Deafness and Communication Disorders	PO#8206-00385-0	Johns Hopkins University
93.173	I	34,396	Research Related to Deafness and Communication Disorders	2005-2832-1	University of Illinois
93.178	D	239,257	Nursing Workforce Diversity		
93.185	D	102,239	Immunization Research, Demonstration, Public Information and Education - Training and Clinical Skills Improvement Projects		
93.186	D	280,978	National Research Service Award in Primary Care Medicine		
93.191	D	67,200	Allied Health Special Projects		
93.192	D	1	Quentin N. Burdick Program for Rural Interdisciplinary Training		
93.194	I	18,344	Community Prevention Coalitions (Partnership)	#00011	National Kidney Foundation
93.213	D	2,418,945	Research and Training in Complementary and Alternative Medicine		
93.213	I	114,687	Research and Training in Complementary and Alternative Medicine	764267	University of Miami
93.225	D	291,998	National Research Service Awards - Health Services Research Training		
93.226	D	1,549,653	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	-129	Research on Healthcare Costs, Quality and Outcomes	N/A	American Academy of Pediatrics
93.226	I	3,272	Research on Healthcare Costs, Quality and Outcomes	003	Shaw University
93.226	I	9,481	Research on Healthcare Costs, Quality and Outcomes	004	Shaw University
93.236	D	86,112	Grants for Dental Public Health Residency Training		
93.239	I	2,404	Policy Research and Evaluation Grants	UKRF 3046947400	University of Kentucky
93.239	I	7,118	Policy Research and Evaluation Grants	UKRF 3048058900	University of Kentucky
93.241	I	210,142	State Rural Hospital Flexibility Program	S6659053104	University of Minnesota
93.242	D	14,188,140	Mental Health Research Grants		
93.242	I	5,559	Mental Health Research Grants	N/A	Butler Hospital
93.242	I	30,241	Mental Health Research Grants	68E-1080101	California Institute of Technology
93.242	I	17,929	Mental Health Research Grants	1	Columbia University
93.242	I	21,338	Mental Health Research Grants	8	Columbia University
93.242	I	-11	Mental Health Research Grants	N/A	Columbia University
93.242	I	3,071	Mental Health Research Grants	01-SC-NIH-1016	Duke University
93.242	I	-17,075	Mental Health Research Grants	303-7231/DS805	Duke University

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93.242	I	-4,572	Mental Health Research Grants	303-7424/DS803	Duke University
93.242	I	18,911	Mental Health Research Grants	137293/303-7153	Duke University
93.242	I	72,743	Mental Health Research Grants	8602-61118-1	Johns Hopkins University
93.242	I	70,387	Mental Health Research Grants	PO#69409	Johns Hopkins University
93.242	I	318,552	Mental Health Research Grants	0255-7432-4609	Mount Sinai School of Medicine
93.242	I	68,384	Mental Health Research Grants	N/A	Organix, Inc.
93.242	I	53,573	Mental Health Research Grants	403968	Salk Institute
93.242	I	224	Mental Health Research Grants	N/A	Symtread Inc
93.242	I	10,281	Mental Health Research Grants	N/A	University of Alabama - Birmingham
93.242	I	247	Mental Health Research Grants	2-5-73443	University of Colorado
93.242	I	6,592	Mental Health Research Grants	UF06017	University of Florida
93.242	I	6,399	Mental Health Research Grants	UF06106	University of Florida
93.242	I	1	Mental Health Research Grants	F008906	University of Michigan
93.242	I	17,808	Mental Health Research Grants	3R30V	University of New Mexico
93.242	I	34	Mental Health Research Grants	109178-1	University of Pittsburgh
93.242	I	49,834	Mental Health Research Grants	110726-05	University of Pittsburgh
93.242	I	3,538	Mental Health Research Grants	110726-1	University of Pittsburgh
93.242	I	80,352	Mental Health Research Grants	K083633/144-PL1	University of Wisconsin
93.242	I	32,869	Mental Health Research Grants	RR274-2658920947	University of Georgia
93.242	I	143	Mental Health Research Grants	RR274-29618920947	University of Georgia
93.243	D	54,971	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.243	I	115,323	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	06-SC-SAMSHA-10	Duke University
93.243	I	97,561	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	07-SC-SAMSHA-10	Duke University
93.243	I	45,996	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	0665-94225	Wash Dept Soc & Hlth
93.247	D	784,738	Advanced Education Nursing Grant Program		
93.249	D	420,395	Public Health Training Centers Grant Program		
93.262	D	2,349,170	Occupational Safety and Health Program		
93.262	I	3,784	Occupational Safety and Health Program	G-4606-5 (FORMALLY G)	Colorado State Univ
93.262	I	-612	Occupational Safety and Health Program	PO# 4000507369	University of Iowa
93.262	I	23,140	Occupational Safety and Health Program	PO# 4000520249	University of Iowa
93.263	D	3,105	Occupational Safety and Health - Training Grants		
93.264	D	103,054	Nurse Faculty Loan Program (NFLP)		
93.265	D	207,484	Comprehensive Geriatric Education Program (CGEP)		
93.271	D	493,365	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	458,763	Alcohol National Research Service Awards for Research Training		
93.273	D	6,411,311	Alcohol Research Programs		
93.273	I	23,557	Alcohol Research Programs	1	Columbia University

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93.273	I	6,981	Alcohol Research Programs	303-7239/DS823	Duke University
93.273	I	71,817	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	129,904	Alcohol Research Programs	150453.0004	Harvard Univ
93.273	I	813	Alcohol Research Programs	N/A	Harvard Univ
93.273	I	25,353	Alcohol Research Programs	SUBAWARD NO 1	Loyola Univ - Chicago
93.273	I	79,011	Alcohol Research Programs	1-48U-9621	RTI
93.273	I	1,114	Alcohol Research Programs	080-01000-R6010	Thomas Jefferson Univ
93.273	I	-13,152	Alcohol Research Programs	04-0741	University of Louisville
93.273	I	91,601	Alcohol Research Programs	5-38020	University of Memphis
93.277	D	155,665	Career Development Awards		
93.278	D	40,365	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,595,381	Drug Abuse and Addiction Research Programs		
93.279	I	5,337	Drug Abuse and Addiction Research Programs	N/A	Butler Hospital
93.279	I	48,308	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	3	Drug Abuse and Addiction Research Programs	1-R43-DA020217	Flying Bridge Tech
93.279	I	48,628	Drug Abuse and Addiction Research Programs	0081.01.01	Pacific Institutes for Research
93.279	I	8,096	Drug Abuse and Addiction Research Programs	496429	Pacific Institutes for Research
93.279	I	-148	Drug Abuse and Addiction Research Programs	496430	Pacific Institutes for Research
93.279	I	2,057	Drug Abuse and Addiction Research Programs	496446	Pacific Institutes for Research
93.279	I	61,722	Drug Abuse and Addiction Research Programs	PIRE	Pacific Institutes for Research
93.279	I	147,345	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0	Penn State Univ
93.279	I	97,969	Drug Abuse and Addiction Research Programs	N/A	St Jude Children's Research Hospital
93.279	I	179,676	Drug Abuse and Addiction Research Programs	F014699	University of Michigan
93.281	D	1,111,765	Mental Health Research Career / Scientist Development Awards		
93.282	D	605,365	Mental Health National Research Service Awards for Research Training		
93.283	D	4,391,835	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	64,148	Centers for Disease Control and Prevention - Investigations and Technical Assistance	N/A	AAMC
93.283	I	42,732	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0645-04/04	Association of American Medical Colleges
93.283	I	118,686	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0975-07/07	Association of American Medical Colleges
93.283	I	-3,028	Centers for Disease Control and Prevention - Investigations and Technical Assistance	TS-0768	Association of Teachers of Preventive Medicine
93.283	I	-16	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3407-23/23	Association of Schools of Public Health
93.283	I	6,470	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3407-23/24	Association of Schools of Public Health
93.283	I	25,390	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3453-23/23	Association of Schools of Public Health
93.283	I	1,735	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3460-23/23	Association of Schools of Public Health
93.283	I	-25	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3486-23/23	Association of Schools of Public Health
93.283	I	731,440	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3486-23/24	Association of Schools of Public Health
93.283	I	-1,931	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3493-23/23	Association of Schools of Public Health

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93.283	I	120,885	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3493-23/24	Association of Schools of Public Health
93.283	I	131,307	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3521-24/25	Association of Schools of Public Health
93.283	I	176,413	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3554-24/24	Association of Schools of Public Health
93.283	I	188,818	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3554-24/25	Association of Schools of Public Health
93.283	I	64,780	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3665-25/25	Association of Schools of Public Health
93.283	I	54,734	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3698-25/25	Association of Schools of Public Health
93.283	I	33,270	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3715-25/25	Association of Schools of Public Health
93.283	I	17,522	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3753-25/25	Association of Schools of Public Health
93.283	I	15,938	Centers for Disease Control and Prevention - Investigations and Technical Assistance	2006-0197	Emory University
93.283	I	41,164	Centers for Disease Control and Prevention - Investigations and Technical Assistance	17-312-0208235	RTI
93.283	I	526	Centers for Disease Control and Prevention - Investigations and Technical Assistance	3-44U-8264	RTI
93.283	I	-8,458	Centers for Disease Control and Prevention - Investigations and Technical Assistance	PO#50020878/02	West Virginia University
93.286	D	3,856,507	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	264,095	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hospital
93.286	I	71,833	Discovery and Applied Research for Technological Innovations to Improve Human Health	2006-0346	Bruce Technologies
93.286	I	32,166	Discovery and Applied Research for Technological Innovations to Improve Human Health	04-SC-NIH-1019	Duke University
93.286	I	14,191	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	University of Colorado
93.300	D	90,370	National Center for Health Workforce Analysis		
93.306	I	26,352	Comparative Medicine	02-SC-NIH-1006	Duke University
93.307	D	2,113,304	Minority Health and Health Disparities Research		
93.310	D	1,546,618	Trans - NIH Research Support		
93.358	D	91,173	Advanced Education Nursing Traineeships		
93.359	D	299,626	Nurse Education, Practice and Retention Grants		
93.361	D	4,013,493	Nursing Research		
93.361	I	81,081	Nursing Research	06-SC-NIH-1026	Duke University
93.375	D	124,994	Minority Biomedical Research Support		
93.375	I	2,433	Minority Biomedical Research Support	003	Shaw University
93.389	D	16,599,420	National Center for Research Resources		
93.389	I	103,872	National Center for Research Resources	2006-0345	Bruce Technologies
93.389	I	57,057	National Center for Research Resources	UT13177	Ohio Univ
93.389	I	-82	National Center for Research Resources	2003-1251	University of California - Irvine
93.389	I	75,756	National Center for Research Resources	2006-1719	University of California - Irvine
93.390	D	1,627,122	Academic Research Enhancement Award		
93.392	I	64,007	Cancer Construction	H3155-01	Georgia State Univ
93.393	D	8,876,649	Cancer Cause and Prevention Research		
93.393	I	11,993	Cancer Cause and Prevention Research	SUBAWARD 1	Columbia University
93.393	I	50,299	Cancer Cause and Prevention Research	303-2189/DS836	Duke University

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93.393	I	30	Cancer Cause and Prevention Research	383-5291/124095	Duke Univ Med Ctr
93.393	I	-8,631	Cancer Cause and Prevention Research	303-2512/DS494	Duke University
93.393	I	74,729	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	10,458	Cancer Cause and Prevention Research	303-2795/DS494	Duke University
93.393	I	-4,158	Cancer Cause and Prevention Research	303-2907/DS467	Duke University
93.393	I	9,798	Cancer Cause and Prevention Research	303-2943	Duke University
93.393	I	16,041	Cancer Cause and Prevention Research	N/A	Indiana Univ
93.393	I	32,265	Cancer Cause and Prevention Research	0255-1051-4609	Mount Sinai School of Medicine
93.393	I	71,437	Cancer Cause and Prevention Research	570363	Texas A & M University
93.393	I	20,554	Cancer Cause and Prevention Research	UF06009	University of Florida
93.393	I	279,182	Cancer Cause and Prevention Research	PO#Z743595/Z709	University of Hawaii
93.393	I	13,428	Cancer Cause and Prevention Research	66294Y/POM11452	University of Miami
93.393	I	2,243	Cancer Cause and Prevention Research	3000592285	University of Michigan
93.393	I	35,475	Cancer Cause and Prevention Research	F011807	University of Michigan
93.393	I	56,803	Cancer Cause and Prevention Research	883402	University of Washington - Seattle
93.393	I	-28,675	Cancer Cause and Prevention Research	H30633	University of Southern California
93.393	I	45,599	Cancer Cause and Prevention Research	H32720	University of Southern California
93.393	I	241,670	Cancer Cause and Prevention Research	H35332	University of Southern California
93.393	I	12,151	Cancer Cause and Prevention Research	UNCCH/CA119069	Wake Forest University School of Medicine
93.394	D	1,524,044	Cancer Detection and Diagnosis Research		
93.394	I	-254	Cancer Detection and Diagnosis Research	1R44CA85101	Alan Penn & Assoc
93.394	I	-4,366	Cancer Detection and Diagnosis Research	0210601	Boston Medical Center
93.394	I	2,550	Cancer Detection and Diagnosis Research	0210602	Boston Medical Center
93.394	I	18,818	Cancer Detection and Diagnosis Research	0210603	Boston Medical Center
93.394	I	1,741	Cancer Detection and Diagnosis Research	5-37816/PO#9264	University of Pennsylvania
93.394	I	-210	Cancer Detection and Diagnosis Research	2112042/PO00001	University of Utah
93.394	I	5,153	Cancer Detection and Diagnosis Research	WU-06-23/PO#296	University of Washington - Seattle
93.394	I	307,599	Cancer Detection and Diagnosis Research	WU-07-37/PO2957	Washington University - St. Louis
93.395	D	4,588,544	Cancer Treatment Research		
93.395	I	452	Cancer Treatment Research	RTOG0212	Amer College of Radiology
93.395	I	587	Cancer Treatment Research	RTOG0247	Amer College of Radiology
93.395	I	55,296	Cancer Treatment Research	132944 FC 303-3	Duke University
93.395	I	179,860	Cancer Treatment Research	130039	Duke University
93.395	I	281,426	Cancer Treatment Research	140750/130039	Duke University
93.395	I	108,192	Cancer Treatment Research	130039	Duke University
93.395	I	160	Cancer Treatment Research	E1F03	Eastern Cooperative Oncology Group
93.395	I	21,552	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group

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93.395	I	965	Cancer Treatment Research	E4A03	Eastern Cooperative Oncology Group
93.395	I	242	Cancer Treatment Research	ECOG 40101	Eastern Cooperative Oncology Group
93.395	I	2,195	Cancer Treatment Research	ECOG 80101	Eastern Cooperative Oncology Group
93.395	I	31	Cancer Treatment Research	ECOG CALGB 9	Eastern Cooperative Oncology Group
93.395	I	6,385	Cancer Treatment Research	ECOG E2496	Eastern Cooperative Oncology Group
93.395	I	640	Cancer Treatment Research	ECOG E3999	Eastern Cooperative Oncology Group
93.395	I	6	Cancer Treatment Research	ECOG E4201	Eastern Cooperative Oncology Group
93.395	I	1,581	Cancer Treatment Research	ECOG E4402	Eastern Cooperative Oncology Group
93.395	I	8	Cancer Treatment Research	ECOG E5501	Eastern Cooperative Oncology Group
93.395	I	572	Cancer Treatment Research	ECOG E6800	Eastern Cooperative Oncology Group
93.395	I	12,675	Cancer Treatment Research	ECOG E8200	Eastern Cooperative Oncology Group
93.395	I	25	Cancer Treatment Research	ECOG N0147	Eastern Cooperative Oncology Group
93.395	I	97	Cancer Treatment Research	ECOG S0008	Eastern Cooperative Oncology Group
93.395	I	896	Cancer Treatment Research	ECOG S0012	Eastern Cooperative Oncology Group
93.395	I	112	Cancer Treatment Research	IBCSG 24-02	Eastern Cooperative Oncology Group
93.395	I	8,912	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	20,701	Cancer Treatment Research	0000614936	Fred Hutchinson Cancer Research Center
93.395	I	135,579	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	339,746	Cancer Treatment Research	10-14025-02-06	H Lee Moffitt Cancer
93.395	I	-9,398	Cancer Treatment Research	1U56CA10532901	Health Sciences Foundation
93.395	I	53	Cancer Treatment Research	1U56CA 105329-01	Health Sciences Foundation
93.395	I	68,992	Cancer Treatment Research	SA308-1105-4377	IIT
93.395	I	3,578	Cancer Treatment Research	00507-07	National Childhood Cancer Foundation
93.395	I	24,142	Cancer Treatment Research	12886	National Childhood Cancer Foundation
93.395	I	1,383	Cancer Treatment Research	98543-1207	National Childhood Cancer Foundation
93.395	I	728	Cancer Treatment Research	14001	National Childhood Cancer Foundation
93.395	I	23,341	Cancer Treatment Research	15200	National Childhood Cancer Foundation
93.395	I	3,819	Cancer Treatment Research	15378	National Childhood Cancer Foundation
93.395	I	21,881	Cancer Treatment Research	15432	National Childhood Cancer Foundation
93.395	I	-1,715	Cancer Treatment Research	C-08	Nat'l Surgical Adjuvant Breast and Bowel
93.395	I	4,707	Cancer Treatment Research	FB-AX-003	Nat'l Surgical Adjuvant Breast and Bowel
93.395	I	19,169	Cancer Treatment Research	TFED35-194	Nat'l Surgical Adjuvant Breast and Bowel
93.395	I	40,868	Cancer Treatment Research	4422SC	University of California - San Francisco
93.395	I	8,423	Cancer Treatment Research	6067359/RFS7000	Univ Mass
93.395	I	43,419	Cancer Treatment Research	071	University of Alabama - Birmingham
93.395	I	.954	Cancer Treatment Research	UF0269CG	University of Florida
93.395	I	9,541	Cancer Treatment Research	66181E	University of Miami

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93.395	I	137,319	Cancer Treatment Research	F008827	University of Michigan
93.395	I	-536	Cancer Treatment Research	PO #29011J/WU-0	University of Washington - Seattle
93.395	I	-1,020	Cancer Treatment Research	59336	Wake Forest University
93.395	I	-1,397	Cancer Treatment Research	57874	Wake Forest University Health Science
93.396	D	9,931,600	Cancer Biology Research		
93.396	I	31,887	Cancer Biology Research	N/A	Vanderbilt University Medical Center
93.396	I	135,844	Cancer Biology Research	VUMC8874	Vanderbilt University Medical Center
93.397	D	12,494,322	Cancer Centers Support Grants		
93.397	I	10,429	Cancer Centers Support Grants	126643	Duke University
93.397	I	20,249	Cancer Centers Support Grants	Y452435	University of Arizona
93.398	D	4,378,773	Cancer Research Manpower		
93.399	D	8,583,373	Cancer Control		
93.399	I	29,698	Cancer Control	530190.5735	Dartmouth College
93.399	I	127	Cancer Control	530196.5735	Dartmouth College
93.399	I	19,899	Cancer Control	530244.575	Dartmouth College
93.399	I	5	Cancer Control	530547.575	Dartmouth College
93.399	I	236,083	Cancer Control	531007.5750	Dartmouth College
93.399	I	9,991	Cancer Control	303-2118/DS838	Duke University
93.399	I	383	Cancer Control	P1507-P1807	Nat'l Surgical Adjuvant Breast and Bowel
93.399	I	293	Cancer Control	PFED21-ECU-0	Nat'l Surgical Adjuvant Breast and Bowel
93.399	I	4,632	Cancer Control	PFED21-ECU01	Nat'l Surgical Adjuvant Breast and Bowel
93.399	I	49,137	Cancer Control	N/A	NSABP Foundation
93.399	I	25,252	Cancer Control	FY06.024.008	UC Health Science Center
93.399	I	13,653	Cancer Control	06-081	Univ of Texas - Galveston
93.399	I	20,193	Cancer Control	07-028	Univ of Texas - Galveston
93.399	I	30,942	Cancer Control	WU-06-164/29512	Washington University - St. Louis
93.481	D	118,463	Different Bacterial Species Selectively Induce TH1 Cells		
93.600	D	255,714	Head Start		
93.631	D	378,621	Developmental Disabilities Projects of National Significance		
93.632	D	490,776	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	1,812,865	Social Services Research and Demonstration		
93.648	D	432,816	Child Welfare Services Training Grants		
93.670	D	750,794	Child Abuse and Neglect Discretionary Activities		
93.670	I	27,474	Child Abuse and Neglect Discretionary Activities	N/A	Chapel Hill Training - Outreach Project
93.779	D	2,922	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.821	D	-13,661	Cell Biology and Biophysics Research		
93.822	D	417,624	Health Careers Opportunity Program		

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93.837	D	14,432,065	Heart and Vascular Diseases Research		
93.837	I	162,004	Heart and Vascular Diseases Research	121654	Duke University
93.837	I	-21	Heart and Vascular Diseases Research	127779	Duke University
93.837	I	8,767	Heart and Vascular Diseases Research	134682	Duke University
93.837	I	110,836	Heart and Vascular Diseases Research	303-6696/DS735	Duke Univ Med Ctr
93.837	I	129,664	Heart and Vascular Diseases Research	303-6698/DS734	Duke Univ Med Ctr
93.837	I	171,144	Heart and Vascular Diseases Research	DS800	Duke Univ Med Ctr
93.837	I	71,339	Heart and Vascular Diseases Research	136454	Duke University
93.837	I	30,144	Heart and Vascular Diseases Research	303-6092	Duke University
93.837	I	-2,214	Heart and Vascular Diseases Research	303-6127	Duke University
93.837	I	-87	Heart and Vascular Diseases Research	303-6551/DS734	Duke University
93.837	I	78,099	Heart and Vascular Diseases Research	303-6566	Duke University
93.837	I	9	Heart and Vascular Diseases Research	303-6686/129789	Duke University
93.837	I	46,296	Heart and Vascular Diseases Research	303-6800	Duke University
93.837	I	193,581	Heart and Vascular Diseases Research	E-17-669-G3	Georgia Institute of Technology
93.837	I	59,851	Heart and Vascular Diseases Research	2 R01 HL 36634-19A	Mayo Clinic Rochester
93.837	I	125,694	Heart and Vascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	4,203	Heart and Vascular Diseases Research	4038	Rand Corporation, Inc
93.837	I	9,077	Heart and Vascular Diseases Research	07-1107.006	SW Foundation for Biomedical Research
93.837	I	26,489	Heart and Vascular Diseases Research	1107.06	SW Foundation for Biomedical Research
93.837	I	18,982	Heart and Vascular Diseases Research	3573463	Syracuse University
93.837	I	183,279	Heart and Vascular Diseases Research	66143-03UNC/02	University of Mississippi Medical Center
93.837	I	36,324	Heart and Vascular Diseases Research	662126	University of Miami
93.837	I	19,234	Heart and Vascular Diseases Research	Q6636266507	University of Minnesota
93.837	I	33,602	Heart and Vascular Diseases Research	PO 41874/05-105	University of South Carolina
93.837	I	625,623	Heart and Vascular Diseases Research	0004524B	University of Texas - Houston
93.837	I	458,233	Heart and Vascular Diseases Research	0004524C	University of Texas - Houston
93.837	I	2,051	Heart and Vascular Diseases Research	0004575B	University of Texas - Houston
93.837	I	18,785	Heart and Vascular Diseases Research	0004575C	University of Texas - Houston
93.837	I	58,681	Heart and Vascular Diseases Research	2409028-1/2 U01	University of Utah
93.837	I	22	Heart and Vascular Diseases Research	GC11231-122810	University of Virginia
93.837	I	158,669	Heart and Vascular Diseases Research	GC11231-124755	University of Virginia
93.837	I	170,135	Heart and Vascular Diseases Research	GC11231-127326	University of Virginia
93.837	I	26,406	Heart and Vascular Diseases Research	214097	University of Washington - Seattle
93.837	I	30,602	Heart and Vascular Diseases Research	918761	University of Washington - Seattle
93.837	I	80,731	Heart and Vascular Diseases Research	N/A	Vascular Pharmaceutical
93.837	I	17,091	Heart and Vascular Diseases Research	06-002	Wake Forest University

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93.838	D	14,966,722	Lung Diseases Research		
93.838	I	1,283	Lung Diseases Research	PO#0000053059	Children's Hospital of Boston
93.838	I	100,658	Lung Diseases Research	199722	University of Washington - Seattle
93.839	D	7,723,057	Blood Diseases and Resources Research		
93.839	I	4,385	Blood Diseases and Resources Research	00468(20648)-06	Children's Hospital of Philadelphia
93.839	I	183,619	Blood Diseases and Resources Research	468(20468)-07-0	Children's Hospital of Philadelphia
93.839	I	47,395	Blood Diseases and Resources Research	N/A	Duke Univ Med Ctr
93.839	I	-3	Blood Diseases and Resources Research	131580/303-6657	Duke Univ Med Ctr
93.839	I	-89,897	Blood Diseases and Resources Research	131860	Duke Univ Med Ctr
93.839	I	15,431	Blood Diseases and Resources Research	137187	Duke Univ Med Ctr
93.839	I	30,774	Blood Diseases and Resources Research	139006/303-6850	Duke Univ Med Ctr
93.839	I	111,530	Blood Diseases and Resources Research	139006/303-6851	Duke Univ Med Ctr
93.839	I	41,818	Blood Diseases and Resources Research	139354/302-6003	Duke Univ Med Ctr
93.839	I	2,547	Blood Diseases and Resources Research	303-6160/DS746	Duke Univ Med Ctr
93.839	I	71,284	Blood Diseases and Resources Research	303-6843/139006	Duke Univ Med Ctr
93.839	I	175,143	Blood Diseases and Resources Research	303-6845/139006	Duke Univ Med Ctr
93.839	I	157,587	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	186,148	Blood Diseases and Resources Research	N/A	Ercole Biotech, Inc.
93.839	I	549	Blood Diseases and Resources Research	05-10745D	Med College of Georgia
93.839	I	45,915	Blood Diseases and Resources Research	0600 370 F054 4	Northwestern Univ
93.839	I	24,014	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hospital
93.839	I	9,894	Blood Diseases and Resources Research	PO# 7166523	St Jude Children's Research Hospital
93.839	I	33,165	Blood Diseases and Resources Research	3048060200-07-3	University of Kentucky
93.839	I	265,686	Blood Diseases and Resources Research	24-1106-0002-20	University of Nebraska
93.839	I	31,836	Blood Diseases and Resources Research	J065240	University of Wisconsin
93.846	D	7,047,323	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	18,684	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Brigham Women's Hospital
93.846	I	15,391	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	COGNOSCI
93.846	I	343	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Duke University
93.846	I	8,905	Arthritis, Musculoskeletal and Skin Diseases Research	134907 303-1558	Duke University
93.846	I	9,225	Arthritis, Musculoskeletal and Skin Diseases Research	141082/303-1718	Duke University
93.846	I	2,130	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Encelle, Inc
93.846	I	8,605	Arthritis, Musculoskeletal and Skin Diseases Research	2005-1557	Flexcell Internation
93.846	I	-1,456	Arthritis, Musculoskeletal and Skin Diseases Research	AR049459-PC	Med Univ of South Carolina
93.846	I	6,997	Arthritis, Musculoskeletal and Skin Diseases Research	AR049459PC	Med Univ of South Carolina
93.846	I	48,001	Arthritis, Musculoskeletal and Skin Diseases Research	P60-AR049459	Medical University of South Carolina
93.846	I	7,721	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Medical University of South Carolina

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93.846	I	637	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	University of Pittsburgh
93.846	I	272,254	Arthritis, Musculoskeletal and Skin Diseases Research	9000577/111758	University of Pittsburgh
93.847	D	7,758,871	Diabetes, Endocrinology and Metabolism Research		
93.847	I	-4,548	Diabetes, Endocrinology and Metabolism Research	N/A	Archimage, Inc.
93.847	I	15,801	Diabetes, Endocrinology and Metabolism Research	N/A	Corpora Systems Inc
93.847	I	140,400	Diabetes, Endocrinology and Metabolism Research	N/A	IGBMC
93.847	I	-1,737	Diabetes, Endocrinology and Metabolism Research	GRU0024FGS-O-02	Northern Calif Inst
93.847	I	30,072	Diabetes, Endocrinology and Metabolism Research	Q6636505206	University of Minnesota
93.847	I	391	Diabetes, Endocrinology and Metabolism Research	S6636505205	University of Minnesota
93.847	I	-344	Diabetes, Endocrinology and Metabolism Research	05-099	University of Texas Medical Branch - Galveston
93.848	D	9,351,200	Digestive Diseases and Nutrition Research		
93.848	I	35,337	Digestive Diseases and Nutrition Research	543833	Tulane University
93.848	I	1,766	Digestive Diseases and Nutrition Research	ROY C ORLANDO	Tulane University
93.848	I	142,844	Digestive Diseases and Nutrition Research	TRACS25844	University of Chicago
93.848	I	-556	Digestive Diseases and Nutrition Research	N/A	University of Utah
93.848	I	17,419	Digestive Diseases and Nutrition Research	PT096479-SC1005	VA Commonwealth Univ
93.848	I	54,491	Digestive Diseases and Nutrition Research	PO#29880X/WU-04	Washington University - St. Louis
93.849	D	4,617,594	Kidney Diseases, Urology and Hematology Research		
93.849	I	65,685	Kidney Diseases, Urology and Hematology Research	12.7892.H-UNC	Children's Hospital of Oakland
93.849	I	50,750	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke Univ Med Ctr
93.849	I	252,379	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	276,262	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	30,468	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Institute for Medical Research
93.849	I	21,499	Kidney Diseases, Urology and Hematology Research	8502-90010-6	Johns Hopkins University
93.849	I	24,802	Kidney Diseases, Urology and Hematology Research	PO 8502-90010-6	Johns Hopkins University
93.849	I	4,176	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	817,454	Kidney Diseases, Urology and Hematology Research	701-7515	Rhode Island Hospital
93.849	I	2,410	Kidney Diseases, Urology and Hematology Research	R01 DK65114-01	Tufts University
93.853	D	12,030,140	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	151,107	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	California Institute of Technology
93.853	I	50,227	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000134628	Children's Hospital of Boston
93.853	I	-5,232	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000093360	Children's Hospital of Boston
93.853	I	1,131	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS770	Duke University
93.853	I	4,732	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS771	Duke University
93.853	I	7,981	Extramural Research Programs in the Neurosciences and Neurological Disorders	128217	Duke University
93.853	I	21,723	Extramural Research Programs in the Neurosciences and Neurological Disorders	136398	Duke University
93.853	I	10,901	Extramural Research Programs in the Neurosciences and Neurological Disorders	R01NS517691A1	Mayo Clinic Rochester

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93.853	I	68,800	Extramural Research Programs in the Neurosciences and Neurological Disorders	13500000-32115	Stanford University
93.853	I	51,557	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.4000092925	University of Iowa
93.853	I	10,529	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-04-125	University of Washington - Seattle
93.853	I	12,708	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/5-R	Vanderbilt University Medical Center
93.853	I	-9,259	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/7-R	Vanderbilt University Medical Center
93.853	I	50,204	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake Forest University
93.853	I	-5,658	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.#297693W/WU	Washington University - St. Louis
93.853	I	-1,231	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29024P/WU-04	Washington University - St. Louis
93.853	I	-1,904	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29036M/WU-03	Washington University - St. Louis
93.853	I	15,351	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29881G/WU-06	Washington University - St. Louis
93.853	I	-644	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-03-77	Washington University - St. Louis
93.853	I	41,662	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-181/PQ299	Washington University - St. Louis
93.853	I	12,043	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Washington University - St. Louis
93.853	I	5,216	Extramural Research Programs in the Neurosciences and Neurological Disorders	ECU 5-07332	Washington University
93.853	I	-1,917	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06074	Yale University
93.853	I	58,846	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06314	Yale University
93.853	I	5,796	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Yale University
93.854	D	21,381	Biological Basis Research in the Neurosciences		
93.855	D	19,700,322	Allergy, Immunology and Transplantation Research		
93.855	I	64,084	Allergy, Immunology and Transplantation Research	100892	Brigham Women's Hospital
93.855	I	191,145	Allergy, Immunology and Transplantation Research	140514-2/303-09	Duke Univ Med Ctr
93.855	I	76,811	Allergy, Immunology and Transplantation Research	131714-1	Duke University
93.855	I	53,846	Allergy, Immunology and Transplantation Research	131714-2	Duke University
93.855	I	54,521	Allergy, Immunology and Transplantation Research	132572	Duke University
93.855	I	223,786	Allergy, Immunology and Transplantation Research	140514-1/303-09	Duke University
93.855	I	44,218	Allergy, Immunology and Transplantation Research	132572	Duke University
93.855	I	20,789	Allergy, Immunology and Transplantation Research	801-03	Family Health Intl
93.855	I	30,655	Allergy, Immunology and Transplantation Research	0000612174	Fred Hutchinson Cancer Research Center
93.855	I	12,388	Allergy, Immunology and Transplantation Research	0000614494	Fred Hutchinson Cancer Research Center
93.855	I	11,931	Allergy, Immunology and Transplantation Research	0000623812	Fred Hutchinson Cancer Research Center
93.855	I	8,521	Allergy, Immunology and Transplantation Research	0000631092	Fred Hutchinson Cancer Research Center
93.855	I	2,091,564	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins University
93.855	I	20,468	Allergy, Immunology and Transplantation Research	8609-04630-X	Johns Hopkins University
93.855	I	-2,261	Allergy, Immunology and Transplantation Research	23057106	Nat'l Jewish Med Rsch
93.855	I	92,220	Allergy, Immunology and Transplantation Research	GR 1-R41-AI0696	Theralogics
93.855	I	2,527	Allergy, Immunology and Transplantation Research	546063	Tulane University
93.855	I	36,116	Allergy, Immunology and Transplantation Research	412A775	University of Wisconsin

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93.856	D	5,728,974	Microbiology and Infectious Diseases Research		
93.856	I	372	Microbiology and Infectious Diseases Research	303-0316	Duke University
93.856	I	18,729	Microbiology and Infectious Diseases Research	138345	Duke Univ Med Ctr
93.856	I	11,837	Microbiology and Infectious Diseases Research	303-0012	Duke Univ Med Ctr
93.856	I	574,373	Microbiology and Infectious Diseases Research	303-0877	Duke Univ Med Ctr
93.856	I	51,517	Microbiology and Infectious Diseases Research	303-0882	Duke Univ Med Ctr
93.856	I	347,149	Microbiology and Infectious Diseases Research	303-0933	Duke Univ Med Ctr
93.856	I	573,768	Microbiology and Infectious Diseases Research	303-0934	Duke Univ Med Ctr
93.856	I	679,873	Microbiology and Infectious Diseases Research	303-0935	Duke Univ Med Ctr
93.856	I	383,549	Microbiology and Infectious Diseases Research	303-0936	Duke Univ Med Ctr
93.856	I	194,736	Microbiology and Infectious Diseases Research	303-0937	Duke Univ Med Ctr
93.856	I	9,605	Microbiology and Infectious Diseases Research	303-0958	Duke Univ Med Ctr
93.856	I	-634	Microbiology and Infectious Diseases Research	DS767	Duke Univ Med Ctr
93.856	I	-570	Microbiology and Infectious Diseases Research	303-0066	Duke University
93.856	I	-5,883	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	-108,393	Microbiology and Infectious Diseases Research	303-0312/130071	Duke University
93.856	I	1,199,744	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	180,013	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	-3	Microbiology and Infectious Diseases Research	0000587725/05-1	Fred Hutchinson Cancer Research Center
93.856	I	185,874	Microbiology and Infectious Diseases Research	123273	Harvard University
93.856	I	1,480	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins University
93.856	I	-15,798	Microbiology and Infectious Diseases Research	PO#8408-53607-9	Johns Hopkins University
93.856	I	1,194	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	178,043	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific Systems
93.856	I	126,119	Microbiology and Infectious Diseases Research	AACTG.27.5199.0	Social & Scientific Systems
93.856	I	98,280	Microbiology and Infectious Diseases Research	AACTG.27.5199.1	Social & Scientific Systems
93.856	I	9,785	Microbiology and Infectious Diseases Research	AACTG.27.WHC02	Social & Scientific Systems
93.856	I	329	Microbiology and Infectious Diseases Research	AACTG.33.47	Social & Scientific Systems
93.856	I	28,996	Microbiology and Infectious Diseases Research	AACTG.42.UICTU	Social & Scientific Systems
93.856	I	1,362,234	Microbiology and Infectious Diseases Research	AACTG.45.IICTU	Social & Scientific Systems
93.856	I	534,714	Microbiology and Infectious Diseases Research	AACTG.50.5208.0	Social & Scientific Systems
93.856	I	-16,920	Microbiology and Infectious Diseases Research	N/A	Social & Scientific Systems
93.856	I	-49,675	Microbiology and Infectious Diseases Research	544309	Tulane University
93.856	I	156,459	Microbiology and Infectious Diseases Research	544913	Tulane University
93.856	I	26,908	Microbiology and Infectious Diseases Research	545117	Tulane University
93.856	I	21,788	Microbiology and Infectious Diseases Research	005	University of Alabama - Birmingham
93.856	I	87,451	Microbiology and Infectious Diseases Research	N/A	University of Alabama - Birmingham

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93.856	I	3,648	Microbiology and Infectious Diseases Research	PO#4000533936/1	University of Iowa
93.856	I	456	Microbiology and Infectious Diseases Research	2405074	University of Utah
93.856	I	12,385	Microbiology and Infectious Diseases Research	236845	University of Washington - Seattle
93.856	I	55,612	Microbiology and Infectious Diseases Research	288697	University of Washington - Seattle
93.856	I	95,917	Microbiology and Infectious Diseases Research	853684	University of Washington - Seattle
93.856	I	117,768	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt University Medical Center
93.859	D	31,719,751	Biomedical Research and Research Training		
93.859	I	24,044	Biomedical Research and Research Training	133612	Duke Univ Med Ctr
93.859	I	68,313	Biomedical Research and Research Training	139097 303-4044	Duke University
93.859	I	4,098	Biomedical Research and Research Training	3139-01/15-0032	Hlth Research Inc
93.859	I	126,348	Biomedical Research and Research Training	GM076468-01 TAS	Jackson Laboratory
93.859	I	23,724	Biomedical Research and Research Training	N/A	Jackson Laboratory
93.859	I	-211	Biomedical Research and Research Training	8505-10004-X	Johns Hopkins University
93.859	I	17,306	Biomedical Research and Research Training	10332	ND State Univ
93.859	I	48,568	Biomedical Research and Research Training	S0175925	University of California
93.859	I	97,761	Biomedical Research and Research Training	32515	University of Chicago
93.859	I	21,137	Biomedical Research and Research Training	Z-193001	University of Maryland
93.859	I	34,497	Biomedical Research and Research Training	PO# 52546	University of South Carolina
93.862	D	512,016	Genetics and Developmental Biology Research and Research Training		
93.862	I	58,043	Genetics and Developmental Biology Research and Research Training	RO1 GM58260	University of Chicago
93.864	D	2,669,072	Population Research		
93.864	I	-34,764	Population Research	1-44U-7956/HD40	RTI
93.864	I	32,374	Population Research	4-57U-8254/HD39	RTI
93.865	D	31,691,866	Child Health and Human Development Extramural Research		
93.865	I	54,905	Child Health and Human Development Extramural Research	46185-7735	Cornell University
93.865	I	-18,410	Child Health and Human Development Extramural Research	130643	Duke University
93.865	I	108,110	Child Health and Human Development Extramural Research	137288	Duke University
93.865	I	57,901	Child Health and Human Development Extramural Research	N/A	Duke University
93.865	I	65,252	Child Health and Human Development Extramural Research	209-2	Family Health Intrnl
93.865	I	22,317	Child Health and Human Development Extramural Research	N/A	Mount Sinai School of Medicine
93.865	I	1,118	Child Health and Human Development Extramural Research	N/A	Multivariate Algor
93.865	I	251,051	Child Health and Human Development Extramural Research	3107-UNC-DHHS-1	Penn State Univ
93.865	I	230,785	Child Health and Human Development Extramural Research	3-312-0207778	RTI
93.865	I	98,764	Child Health and Human Development Extramural Research	3000583782	University of Michigan
93.865	I	64	Child Health and Human Development Extramural Research	F011632	University of Michigan
93.865	I	2,769	Child Health and Human Development Extramural Research	F013298	University of Michigan
93.865	I	72,238	Child Health and Human Development Extramural Research	716656	University of Washington - Seattle

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93.865	I	105,425	Child Health and Human Development Extramural Research	GMO-500121	UT Southwest Med Ctr
93.865	I	6,326	Child Health and Human Development Extramural Research	WFUHS 51078	Wake Forest University School of Medicine
93.866	D	4,885,321	Aging Research		
93.866	I	14,836	Aging Research	N/A	Boston University
93.866	I	258,322	Aging Research	7339-5	Boston University
93.866	I	9,200	Aging Research	MC-501519-B-AJ	Boston University
93.866	I	-13	Aging Research	MC510898 BAJ	Boston University
93.866	I	18,834	Aging Research	07-SC-NIH-1020	Duke University
93.866	I	19,563	Aging Research	07-SC-NIH-1023	Duke University
93.866	I	39,631	Aging Research	JHU 8205-53703	Johns Hopkins University
93.866	I	-291	Aging Research	3051-NCSU-DHHS-410	Pennsylvania State University
93.866	I	32,602	Aging Research	3747SC	University of California - San Francisco
93.866	I	41,903	Aging Research	N/A	University of California - San Francisco
93.866	I	7,222	Aging Research	N/A	University of Queensland
93.866	I	1,863	Aging Research	214115	University of Washington - Seattle
93.867	D	2,505,491	Vision Research		
93.867	I	95,619	Vision Research	12254	Johns Hopkins University
93.867	I	22,620	Vision Research	PO# 39603	Johns Hopkins University
93.867	I	43,489	Vision Research	S0180458	University of California - Santa Cruz
93.867	I	118,187	Vision Research	25 2283320	Western Michigan University
93.867	I	-1,011	Vision Research	22-2283320	Western Michigan University
93.879	D	159,888	Medical Library Assistance		
93.880	D	28,507	Minority Access to Research Careers		
93.884	D	676,800	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	24,668	Health Care and Other Facilities		
93.894	D	3,736,021	Resource and Manpower Development in the Environmental Health Sciences		
93.894	I	75,674	Resource and Manpower Development in the Environmental Health Sciences	06-SC-NIH-1074	Duke Univ Med Ctr
93.894	I	14,103	Resource and Manpower Development in the Environmental Health Sciences	07-SC-NIH-1049	Duke Univ Med Ctr
93.895	D	-351	Grants for Faculty Development in Family Medicine		
93.896	D	-44	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine / General Pediatrics)		
93.918	D	27,932	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.928	D	686,379	Special Projects of National Significance		
93.929	I	349,559	Center for Medical Rehabilitation Research	N/A	University of Alabama - Birmingham
93.931	D	1,247,606	Demonstration Grants to States for Community Scholarship		
93.934	D	26,997	Fogarty International Research Collaboration Award		
93.941	D	171,692	HIV Demonstration, Research, Public and Professional Education Projects		

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93.943	D	1,446,829	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.956	D	446,224	Agricultural Health and Safety Programs		
93.964	D	186,879	Public Health Traineeships		
93.969	D	192,514	Geriatric Education Centers		
93.989	D	2,023,508	International Research and Research Training		
		<u>405,781,835</u>	Total — Research and Development Cluster — U.S. Department of Health and Human Services		

**Corporation for National and Community Service**

94.005	D	131,464	Learn and Serve America - Higher Education		
94.005	I	7,668	Learn and Serve America - Higher Education	31-2462-321/31	Temple Univ
		<u>139,132</u>	Total — Research and Development Cluster — Corporation for National and Community Service		

**U.S. Department of Homeland Security**

97	D	263,919	U.S. Department of Homeland Security		
97	I	48,810	U.S. Department of Homeland Security	EC001	DRS TAMSCO
97.001	I	231,488	Pilot Demonstration or Earmarked Projects	N/A	MDC-MAK Diff Comm
		<u>544,217</u>	Total — Research and Development Cluster — U.S. Department of Homeland Security		

**United States Agency for International Development**

98	D	23,866,442	United States Agency for International Development		
98	I	15,229	United States Agency for International Development	N/A	Assoc Liaison Office
98	I	-16,003	United States Agency for International Development	CTA-0101-31-222	Elizabeth Glaser Pediatrics AIDS Foundation
98	I	-13,120	United States Agency for International Development	MSA-03-365	Eastern Virginia Medical School
98	I	661,199	United States Agency for International Development	MSA-04-392	Eastern Virginia Medical School
98	I	1,677	United States Agency for International Development	PSA-06-09	Eastern Virginia Medical School
98	I	70,685	United States Agency for International Development	FCO 80011/HRN-A	Family Health Intl
98	I	21,022	United States Agency for International Development	FCO 116107	Family Health Intl
98	I	11,637	United States Agency for International Development	FCO 213353/497	Family Health Intl
98	I	24,707	United States Agency for International Development	FCO 402794	Family Health Intl
98	I	15,677	United States Agency for International Development	FCO 84078/HRN-A	Family Health Intl
98	I	11,266	United States Agency for International Development	FCO# 84078/2154	Family Health Intl
98	I	116,429	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	42,193	United States Agency for International Development	AERA-0499	Kenan Institute Asia
98	I	95,702	United States Agency for International Development	N/A	Planned Parenthood
98	I	176	United States Agency for International Development	PPGM/FK2	Planned Parenthood
98	I	88,749	United States Agency for International Development	RC710-013/409254	University of Georgia

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98	I	433	United States Agency for International Development	RC710-013/409254	University of Georgia
98.001	I	3,819	USAID Foreign Assistance for Programs Overseas	2006-0150-03	Virginia Polytechnic Institute
98.001	I	6,365	USAID Foreign Assistance for Programs Overseas	2006-0150-04	Virginia Polytechnic Institute
98.001	I	270,476	USAID Foreign Assistance for Programs Overseas	N19070A-4256632	Virginia Polytechnic Institute
98.004	I	86,668	Non-Governmental Organization Strengthening (NGO)	FPHPA043220-06	Planned Parenthood
		<u>25,381,428</u>	Total — Research and Development Cluster — United States Agency for International Development		

**Other Federal Assistance**

99	D	3,086	Other Federal Assistance		
99	I	-9,813	Other Federal Assistance	CTC/JPK-CL4409	Concurrent Tech Corp
99	I	3,079	Other Federal Assistance	Z976701	University of Maryland - College Park Foundation
		<u>-3,648</u>	Total — Research and Development Cluster — Other Federal Assistance		
		<u>651,291,594</u>	Total — Research and Development		

***Special Education—Cluster:*****U.S. Department of Education**

84.027	D	305,856,208	Special Education - Grants to States		
84.173	D	10,689,610	Special Education - Preschool Grants		
		<u>316,545,818</u>	Total — Special Education Cluster — U.S. Department of Education		
		<u>316,545,818</u>	Total — Special Education		

***Student Financial Assistance—Cluster:*****U.S. Department of Education**

84.007	D	11,160,619	Federal Supplemental Educational Opportunity Grants		
84.032	D	120,248,488	Federal Family Education Loans		
84.033	D	10,741,348	Federal Work-Study Program		
84.038	D	101,827,853	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	296,309,729	Federal Pell Grant Program		
84.268	D	230,786,883	Federal Direct Student Loans		
84.375	D	3,555,266	Academic Competitiveness Grants		
84.376	D	2,172,369	National Science and Mathematics Access to Retain Talent (SMART) Grants		
		<u>776,802,555</u>	Total — Student Financial Assistance Cluster — U.S. Department of Education		

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<b><u>U.S. Department of Health and Human Services</u></b>					
93.342	D	3,464,882	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	345,994	Nursing Student Loans		
93.925	D	1,901,852	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>5,712,728</u>	Total — Student Financial Assistance Cluster — U.S. Department of Health and Human Services		
		<u>782,515,283</u>	Total — Student Financial Assistance		
<b><u>TRIO—Cluster:</u></b>					
<b><u>U.S. Department of Education</u></b>					
84.042	D	7,390,972	TRIO - Student Support Services		
84.044	D	4,628,039	TRIO - Talent Search		
84.047	D	5,549,075	TRIO - Upward Bound		
84.066	D	1,570,486	TRIO - Educational Opportunity Centers		
84.217	D	690,513	TRIO - McNair Post-Baccalaureate Achievement		
		<u>19,829,085</u>	Total — TRIO Cluster — U.S. Department of Education		
		<u>19,829,085</u>	Total — TRIO		
<b><u>WIA—Cluster:</u></b>					
<b><u>U.S. Department of Labor</u></b>					
17.258	D	25,077,835	WIA Adult Program		
17.258	I	66,910	WIA Adult Program	WIA-2006-0412-46	Buncombe County
17.258	I	981	WIA Adult Program	WIA-2005-0412-47	Buncombe County
17.258	I	95,800	WIA Adult Program	WIA-2005-0421-46-01	Buncombe County
17.258	I	21,792	WIA Adult Program	05-2020-33-9900	Cape Fear
17.258	I	330,346	WIA Adult Program	06-2020-33-9900	Cape Fear
17.258	I	308,972	WIA Adult Program	0-2020-33	Cape Fear COG
17.258	I	976	WIA Adult Program	05-2020-34-9900	Capital Area
17.258	I	40,731	WIA Adult Program	06-2020-34-9900	Capital Area
17.258	I	436	WIA Adult Program	05-2024-36-9900	Centralina
17.258	I	60,555	WIA Adult Program	05-2020-36-9900	Centralina
17.258	I	1,093,242	WIA Adult Program	06-2020-36-9900	Centralina
17.258	I	22,236	WIA Adult Program	05-2020-37-9900	City of Charlotte
17.258	I	440,979	WIA Adult Program	06-2020-37-9900	City of Charlotte
17.258	I	7,623	WIA Adult Program	05-2020-35-9900	City of Durham

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	41,775	WIA Adult Program	06-2020-35-9900	City of Durham
17.258	I	90,000	WIA Adult Program	N/A	Council of Governments
17.258	I	1,661	WIA Adult Program	05-2020-40-9900	Eastern Carolina
17.258	I	107,582	WIA Adult Program	06-2020-40-9900	Eastern Carolina
17.258	I	261,041	WIA Adult Program	06-2020-40-6169	Eastern Carolina Workforce Dev Bd
17.258	I	95,883	WIA Adult Program	06-2020-40-6035-07	Eastern Carolina Workforce Dev Bd
17.258	I	7,249	WIA Adult Program	05-2020-49-1533	High Country Council of Governments
17.258	I	249,239	WIA Adult Program	06-2020-49-1533	High Country Council of Governments
17.258	I	9,396	WIA Adult Program	06-2020-49-1533-CRC	High Country Council of Governments
17.258	I	44,939	WIA Adult Program	06-2020-03	Isothermal PDC
17.258	I	204,258	WIA Adult Program	06-2020-43-4316-00-13-IR	Kerr Tar Regional COG
17.258	I	3,278	WIA Adult Program	05-2020-43-4316-00-13-IR	Kerr Tar Regional COG
17.258	I	225,115	WIA Adult Program	06-2020-43-4316-00-11/12RG	Kerr Tar Regional COG
17.258	I	1,829	WIA Adult Program	05-2020-43-4316-00-11/12RG	Kerr Tar Regional COG
17.258	I	4,542	WIA Adult Program	05-2020-44-9900	Lumber River
17.258	I	25,269	WIA Adult Program	05-2020-44-9900	Lumber River
17.258	I	7,967	WIA Adult Program	05-2020-44-9900	Lumber River
17.258	I	110,120	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	635,683	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	213,759	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	558	WIA Adult Program	05-2020-45-9900	Mid-Carolina
17.258	I	134,056	WIA Adult Program	06-2020-45-9900	Mid-Carolina
17.258	I	174	WIA Adult Program	05-2020-29-9900	Mountain Area
17.258	I	11,214	WIA Adult Program	06-2020-29-9900	Mountain Area
17.258	I	3,818	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	5,003	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	-11,559	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	2,219	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	124	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	17,079	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	95,108	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	236,636	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	154,995	WIA Adult Program	06-2020-49-1380	Region D
17.258	I	23,277	WIA Adult Program	06-2050-49-1380	Region D
17.258	I	205,670	WIA Adult Program	06-2020-28-9900	Region Q
17.258	I	42,931	WIA Adult Program	N/A	Regional Consolidated
17.258	I	6,597	WIA Adult Program	05-2020-54-9900	Regional Partnership

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	279,848	WIA Adult Program	06-2020-54-9900	Regional Partnership
17.258	I	10,397	WIA Adult Program	05-2020-55-9900	Southwestern
17.258	I	172,458	WIA Adult Program	06-2020-55-9900	Southwestern
17.259	D	22,472,811	WIA Youth Activities		
17.259	I	44,595	WIA Youth Activities	WIA-2005-0421-46-02	Buncombe County
17.259	I	164,358	WIA Youth Activities	0-2020-33	Cape Fear COG
17.259	I	350,980	WIA Youth Activities	2040 44 5465	Council of Government
17.259	I	167,655	WIA Youth Activities	N/A	Council of Governments
17.259	I	94,408	WIA Youth Activities	06-2040-40-6169	Eastern Carolina Workforce Dev Bd
17.259	I	71,863	WIA Youth Activities	06-2040-03	Isothermal PDC
17.259	I	129,410	WIA Youth Activities	06-2040-43-4316-00-13-IR	Kerr Tar Regional COG
17.259	I	877	WIA Youth Activities	05-2040-43-4316-00-13-IR	Kerr Tar Regional COG
17.259	I	380,445	WIA Youth Activities	06-44-5467	LRCOG
17.259	I	79,616	WIA Youth Activities	N/A	NW Piedmont Council of Governments
17.259	I	129,993	WIA Youth Activities	06-2040-49-1380	Region D
17.260	D	50,154,615	WIA Dislocated Workers		
17.260	I	67,521	WIA Dislocated Workers	WIA-2006-0412-48	Buncombe County
17.260	I	2,427	WIA Dislocated Workers	WIA-2005-0412-49	Buncombe County
17.260	I	203,196	WIA Dislocated Workers	WIA-2005-0421-46-03	Buncombe County
17.260	I	19,062	WIA Dislocated Workers	05-2030-33-9900	Cape Fear
17.260	I	287,233	WIA Dislocated Workers	06-2030-33-9900	Cape Fear
17.260	I	118,390	WIA Dislocated Workers	0-2020-33	Cape Fear COG
17.260	I	261	WIA Dislocated Workers	05-2031-34-9900	Capital Area
17.260	I	6,680	WIA Dislocated Workers	05-2031-34-9900	Capital Area
17.260	I	39,309	WIA Dislocated Workers	06-2031-34-9900	Capital Area
17.260	I	259,222	WIA Dislocated Workers	06-2031-34-9900	Capital Area
17.260	I	61,307	WIA Dislocated Workers	05-2030-36-9900	Centralina
17.260	I	6,561	WIA Dislocated Workers	05-2034-36-9900	Centralina
17.260	I	93	WIA Dislocated Workers	05-2030-36-9900	Centralina
17.260	I	1,384,730	WIA Dislocated Workers	06-2030-36-9900	Centralina
17.260	I	36,262	WIA Dislocated Workers	05-2030-37-9900	City of Charlotte
17.260	I	678,799	WIA Dislocated Workers	06-2030-37-9900	City of Charlotte
17.260	I	2,561	WIA Dislocated Workers	05-2030-35-9900	City of Durham
17.260	I	105,934	WIA Dislocated Workers	06-2030-35-9900	City of Durham
17.260	I	195,942	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	54,328	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	2,511	WIA Dislocated Workers	05-2030-38-9900	Cumberland

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	44,721	WIA Dislocated Workers	06-2030-38-9900	Cumberland
17.260	I	32,627	WIA Dislocated Workers	06-2030-38-9900	Cumberland
17.260	I	21,398	WIA Dislocated Workers	05-2030-40-9900	Eastern Carolina
17.260	I	614,200	WIA Dislocated Workers	06-2030-40-9900	Eastern Carolina
17.260	I	347,966	WIA Dislocated Workers	06-2030-40-6169	Eastern Carolina Workforce Dev Bd
17.260	I	90,985	WIA Dislocated Workers	05-2031-40-6169	Eastern Carolina Workforce Dev Bd
17.260	I	3,418	WIA Dislocated Workers	05-2030-49-1533	High Country Council of Governments
17.260	I	146,593	WIA Dislocated Workers	06-2030-49-1533	High Country Council of Governments
17.260	I	103,244	WIA Dislocated Workers	06-2031-49-1533	High Country Council of Governments
17.260	I	22	WIA Dislocated Workers	05-2068-49-1533	High Country Council of Governments
17.260	I	3,657	WIA Dislocated Workers	06-2068-49-1533	High Country Council of Governments
17.260	I	30,165	WIA Dislocated Workers	AN-14299-04-60	Illinois State University
17.260	I	25,022	WIA Dislocated Workers	05-2030-43-9900	Kerr Tar
17.260	I	86,071	WIA Dislocated Workers	06-2030-43-9900	Kerr Tar
17.260	I	494,454	WIA Dislocated Workers	06-2030-43-9900	Kerr Tar
17.260	I	12,731	WIA Dislocated Workers	05-2030-44-9900	Lumber River
17.260	I	2,613	WIA Dislocated Workers	05-2030-44-9900	Lumber River
17.260	I	3,594	WIA Dislocated Workers	05-2030-44-9900	Lumber River
17.260	I	324,347	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	62,343	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	92,743	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	27,200	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	469	WIA Dislocated Workers	05-2030-45-9900	Mid-Carolina
17.260	I	31	WIA Dislocated Workers	05-2034-45-9900	Mid-Carolina
17.260	I	6,270	WIA Dislocated Workers	05-2031-45-9900	Mid-Carolina
17.260	I	66,296	WIA Dislocated Workers	06-2030-45-9900	Mid-Carolina
17.260	I	5,834	WIA Dislocated Workers	06-2031-45-9900	Mid-Carolina
17.260	I	.49	WIA Dislocated Workers	04-3730-29-9900	Mountain Area
17.260	I	-2,453	WIA Dislocated Workers	05-2030-29-9900	Mountain Area
17.260	I	46,936	WIA Dislocated Workers	06-2030-29-9900	Mountain Area
17.260	I	3,362	WIA Dislocated Workers	N/A	NEG Greensboro Katrina
17.260	I	5,475	WIA Dislocated Workers	05-2030-59-9900	Northeast
17.260	I	16,071	WIA Dislocated Workers	06-2030-59-9900	Northeast
17.260	I	18,242	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	13,122	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	1,709	WIA Dislocated Workers	05-2050-58-9900	PeeDee
17.260	I	780	WIA Dislocated Workers	05-2050-58-9900	PeeDee

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	10,901	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	5,457	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	-6,618	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	-3,576	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	124	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	8,000	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	129,424	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	181,604	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	105,000	WIA Dislocated Workers	06-2030-49-1380	Region D
17.260	I	191,935	WIA Dislocated Workers	06-2031-49-1380	Region D
17.260	I	7,795	WIA Dislocated Workers	06-2068-49-1380	Region D
17.260	I	23,539	WIA Dislocated Workers	06-2050-49-1380	Region D
17.260	I	13,449	WIA Dislocated Workers	06-2050-49-1380	Region D
17.260	I	125,570	WIA Dislocated Workers	06-2030-28-9900	Region Q
17.260	I	38,260	WIA Dislocated Workers	N/A	Regional Consolidated
17.260	I	9,210	WIA Dislocated Workers	05-2030-54-9900	Regional Partnership
17.260	I	189	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	117	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	2,148	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	364,251	WIA Dislocated Workers	06-2030-54-9900	Regional Partnership
17.260	I	2,018	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	-561	WIA Dislocated Workers	04-3730-55-9900	Southwestern
17.260	I	12,612	WIA Dislocated Workers	05-2030-55-9900	Southwestern
17.260	I	466,801	WIA Dislocated Workers	06-2030-55-9900	Southwestern
		<u>113,514,415</u>	Total — WIA Cluster — U.S. Department of Labor		
		<u>113,514,415</u>	Total — WIA		

*Other Programs:*U.S. Department of Agriculture

10	D	2,630,143	U.S. Department of Agriculture		
10	I	333	U.S. Department of Agriculture	N/A	Colorado State University
10	I	1,215	U.S. Department of Agriculture	02-447398-NSTI-NCAT-NC	South Carolina State University
10.001	D	4,442	Agricultural Research - Basic and Applied Research		
10.025	D	2,399,163	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	D	63,701	Wildlife Services		
10.153	D	8,761	Market News		

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.156	D	7,585	Federal-State Marketing Improvement Program		
10.162	D	13,876	Inspection Grading and Standardization		
10.163	D	35,789	Market Protection and Promotion		
10.168	D	36,100	Farmers' Market Promotion Program		
10.200	I	9,914	Grants for Agricultural Research, Special Research Grants	RD309-061/3505898	Univ of Georgia
10.200	I	4,823	Grants for Agricultural Research, Special Research Grants	Z590102	Univ of Maryland
10.203	D	180,418	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	I	4,431	Payments to 1890 Land-Grant Colleges and Tuskegee University	PO U130837	University of Maryland
10.206	D	163,992	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	39,381	Grants for Agricultural Research - Competitive Research Grants	2956/200200710	Institute for Ecosystem Studies
10.210	D	104,618	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.216	D	334,817	1890 Institution Capacity Building Grants		
10.217	D	42,073	Higher Education Challenge Grants		
10.250	D	368,334	Agricultural and Rural Economic Research		
10.250	I	20,439	Agricultural and Rural Economic Research	01800032097901	Mississippi State University
10.305	D	33,643	International Science and Education Grants		
10.308	I	45,815	Resident Instruction Grants for Insular Area Activities	CR38820-16383	Virginia State University
10.352	I	43,494	Value-Added Producer Grants	412-30-54	Iowa State University
10.435	D	29,656	State Mediation Grants		
10.443	D	30,271	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.450	D	840,320	Crop Insurance		
10.455	D	54,019	Community Outreach and Assistance Partnership Program		
10.455	I	376	Community Outreach and Assistance Partnership Program	N/A	Virginia State University
10.475	D	3,415,935	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.500	D	20,170,083	Cooperative Extension Service		
10.500	I	9,284	Cooperative Extension Service	04-ACES-539109NCSU	Auburn University
10.500	I	96,464	Cooperative Extension Service	S06024	Kansas State University
10.500	I	15,967	Cooperative Extension Service	S07043	Kansas State University
10.500	I	12,020	Cooperative Extension Service	S04062	Kansas State University
10.500	I	18,098	Cooperative Extension Service	2002-45201-01528	National 4-H Council
10.500	I	349	Cooperative Extension Service	622071/CATFISH	Texas A & M University
10.500	I	2,330	Cooperative Extension Service	622071/SALMON	Texas A & M University
10.500	I	568	Cooperative Extension Service	TCE 622051	Texas A & M University
10.500	I	11,682	Cooperative Extension Service	TCE 622118	Texas A & M University
10.500	I	16,278	Cooperative Extension Service	TCE 622145	Texas A & M University
10.500	I	5,311	Cooperative Extension Service	622151	Texas A & M University
10.500	I	-1	Cooperative Extension Service	RE670-054/6330237	University of Georgia

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.500	I	9,042	Cooperative Extension Service	RE675-112/9820207	University of Georgia
10.500	I	8,563	Cooperative Extension Service	RE675-112/9823977	University of Georgia
10.500	I	16,502	Cooperative Extension Service	RE675-114/3500038	University of Georgia
10.500	I	15,272	Cooperative Extension Service	RE675-114/3505118	University of Georgia
10.500	I	45,573	Cooperative Extension Service	RE675-112/9039507	University of Georgia
10.500	I	53,728	Cooperative Extension Service	3046768200-04-344	University of Kentucky
10.500	I	29,689	Cooperative Extension Service	Q4299055601	University of Minnesota
10.500	I	9,011	Cooperative Extension Service	25-6321-0083-003	University of Nebraska
10.500	I	461,596	Cooperative Extension Service	25-6365-0020-121	University of Nebraska
10.500	I	356,028	Cooperative Extension Service	26-6365-0001-401	University of Nebraska
10.500	I	15,792	Cooperative Extension Service	RE675-109-7512027	University of Georgia
10.500	I	7,314	Cooperative Extension Service	19070-546071	Virginia Polytechnic Institute
10.550	D	32,100,154	Food Donation		
10.557	D	149,057,305	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	74,053,055	Child and Adult Care Food Program		
10.560	D	6,260,149	State Administrative Expenses for Child Nutrition		
10.565	D	334,067	Commodity Supplemental Food Program		
10.567	D	156,703	Food Distribution Program on Indian Reservations		
10.572	D	161,095	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	36,810	Senior Farmers Market Nutrition Program		
10.580	D	-583	Food Stamp Program Outreach Grants		
10.604	D	27,699	Technical Assistance for Specialty Crops Program		
10.605	D	215,293	Quality Samples Program		
10.652	D	1,388,158	Forestry Research		
10.664	D	5,259,800	Cooperative Forestry Assistance		
10.672	I	53,729	Rural Development, Forestry, and Communities	05-DG-11083150-150	Education & Research Consortium
10.677	D	438,469	Forest Land Enhancement Program		
10.766	D	500,000	Community Facilities Loans and Grants		
10.855	D	106,571	Distance Learning and Telemedicine Loans and Grants		
10.912	D	4,554	Environmental Quality Incentives Program		
		<u>302,507,448</u>	Total — Other Programs — U.S. Department of Agriculture		
<b>U.S. Department of Commerce</b>					
11	D	145,385	U.S. Department of Commerce		
11	I	33,812	U.S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	48,932	U.S. Department of Commerce	06-0602	Atlantic States Marine Fisheries Commission
11	I	10,700	U.S. Department of Commerce	N-20-8Z1-S095	Georgia Institute of Technology

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11	I	3,000	U.S. Department of Commerce	N-20-8Z1-S120	Georgia Institute of Technology
11.112	D	122,565	Export Promotion Market Development Cooperation		
11.312	D	113,550	Research and Evaluation Program		
11.400	D	536,483	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.433	D	30,496	Marine Fisheries Initiative		
11.441	I	33,196	Regional Fishery Management Councils	SA-07-03-NC	South Atlantic Fishery Management Council
11.450	D	528,602	Automated Flood Warning Systems (AFWS)		
11.472	D	50,000	Unallied Science Program		
11.473	I	31,248	Coastal Services Center	SURA-2005-211-2	SC Sea Grant Consortium
11.477	D	311,886	Fisheries Disaster Relief		
11.481	D	9,385	Educational Partnership Program		
11.550	D	-734	Public Telecommunications Facilities Planning and Construction		
11.609	D	14,540	Measurement and Engineering Research and Standards		
11.611	D	2,221,320	Manufacturing Extension Partnership		
11.612	I	2,275	Advanced Technology Program	N/A	IBM
		<u>4,246,641</u>	Total — Other Programs — U.S. Department of Commerce		

**U.S. Department of Defense**

12	D	1,439,516	U.S. Department of Defense		
12	I	12,806	U.S. Department of Defense	FY-04-001	Geomet Technologies
12	I	37,965	U.S. Department of Defense	DO# 4THZ97064543	Mississippi State University
12	I	3,098	U.S. Department of Defense	750263 US	Radian Intl LLC
12.002	D	60,989	Procurement Technical Assistance For Business Firms		
12.002	I	3,213	Procurement Technical Assistance For Business Firms	BPM 2007-1	Small Business Tech Ctr
12.002	I	-196	Procurement Technical Assistance For Business Firms	BPM 2005-1	Small Business Tech Ctr
12.002	I	27,329	Procurement Technical Assistance For Business Firms	BPM 2006-6	Small Business Tech Ctr
12.300	D	2,747,419	Basic and Applied Scientific Research		
12.300	I	9,808	Basic and Applied Scientific Research	PO# 1-000103665	University of California
12.400	D	5,544,750	Military Construction, National Guard		
12.401	D	15,015,335	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	2,249,124	National Guard Civilian Youth Opportunities		
12.420	D	20,882	Military Medical Research and Development		
12.420	I	627,402	Military Medical Research and Development	W81WH-05-1-0383	Moses Cone Health System
12.431	D	1,210,705	Basic Scientific Research		
12.610	D	81,861	Community Economic Adjustment Planning Assistance for Joint Land Use Studies		

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.800	D	79,715	Air Force Defense Research Sciences Program		
12.901	D	210,928	Mathematical Sciences Grants Program		
12.910	D	236,258	Research and Technology Development		
		<u>29,618,907</u>	Total — Other Programs — U.S. Department of Defense		

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

14	D	106,919	U.S. Department of Housing and Urban Development		
14	I	15,282	U.S. Department of Housing and Urban Development	Agreement dated 1/1/2005	City of Greensboro
14	I	43,556	U.S. Department of Housing and Urban Development	2005-0337	Lumbee Tribe of NC
14.100	D	70,154	College Housing Debt Service		
14.169	D	79,875	Housing Counseling Assistance Program		
14.171	D	88,161	Manufactured Home Construction and Safety Standards		
14.228	D	48,393,143	Community Development Block Grants / State's Program		
14.231	D	2,495,926	Emergency Shelter Grants Program		
14.237	D	143,123	Historically Black Colleges and Universities Program		
14.239	I	49,401	HOME Investment Partnerships Program	205162	City of Greensboro
14.241	D	2,060,686	Housing Opportunities for Persons with AIDS		
14.243	D	105,566	Opportunities for Youth - Youthbuild Program		
14.246	D	523,255	Community Development Block Grants / Brownfields Economic Development Initiative		
14.401	D	358,633	Fair Housing Assistance Program - State and Local		
14.408	D	38,753	Fair Housing Initiatives Program		
14.511	D	104,531	Community Outreach Partnership Center Program		
14.512	D	75,596	Community Development Work-Study Program		
14.520	D	184,095	Historically Black Colleges and Universities Program		
14.521	D	34,623	Universities Rebuilding America Program - Community Design		
14.866	I	14,290	Demolition and Revitalization of Severely Distressed Public Housing	H6-06-118	High Point Housing Authority
14.871	D	3,506,680	Section 8 Housing Choice Vouchers		
14.900	D	38,598	Lead-Based Paint Hazard Control in Privately-Owned Housing		
14.900	I	492	Lead-Based Paint Hazard Control in Privately-Owned Housing	205087	City of Greensboro
14.900	I	3,599	Lead-Based Paint Hazard Control in Privately-Owned Housing	NCLHBO186-04	City of Greensboro
14.900	I	3,726	Lead-Based Paint Hazard Control in Privately-Owned Housing	2007-1022	City of Greensboro
		<u>58,538,663</u>	Total — Other Programs — U.S. Department of Housing and Urban Development		

**U.S. Department of Interior**

15	D	354,967	U.S. Department of the Interior		
15	I	53,380	U.S. Department of the Interior	640 (2005)	Eastern Band of Cherokee Indians
15.517	D	20,000	Fish and Wildlife Coordination Act		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.608	D	10,000	Fish and Wildlife Management Assistance		
15.614	D	500,000	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	582,411	Cooperative Endangered Species Conservation Fund		
15.616	D	6,504	Clean Vessel Act		
15.622	D	13,560	Sportfishing and Boating Safety Act		
15.623	D	40,262	North American Wetlands Conservation Fund		
15.625	D	11,399	Wildlife Conservation and Restoration		
15.630	D	10,457	Coastal Program		
15.632	D	43,742	Conservation Grants Private Stewardship for Imperiled Species		
15.632	I	4,845	Conservation Grants Private Stewardship for Imperiled Species	Research Agreement	Mars Hill College
15.633	D	97,599	Landowner Incentive		
15.634	D	1,632,152	State Wildlife Grants		
15.807	I	38,000	Earthquake Hazards Reduction Program	238841A	University of Oregon
15.808	D	293,687	U.S. Geological Survey - Research and Data Collection		
15.904	D	682,696	Historic Preservation Fund Grants-In-Aid		
15.914	D	138,094	National Register of Historic Places		
15.916	D	1,305,680	Outdoor Recreation - Acquisition, Development and Planning		
15.923	D	81,584	National Center for Preservation Technology and Training		
15.924	D	75	Historically Black Colleges and Universities Preservation Initiative		
15.928	D	157,565	Civil War Battlefield Land Acquisition Grants		
		<u>6,078,659</u>	Total — Other Programs — U.S. Department of Interior		

**U.S. Department of Justice**

16	D	620,618	U.S. Department of Justice		
16.220	D	174,192	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances		
16.307	D	1,433,084	Combined DNA Index System		
16.523	D	2,087,509	Juvenile Accountability Incentive Block Grants		
16.540	D	1,739,646	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.541	D	36,779	Part E - Developing, Testing and Demonstrating Promising New Programs		
16.541	I	10,062	Part E - Developing, Testing and Demonstrating Promising New Programs	N/A	Nat'l Children's Alliance
16.543	D	207,173	Missing Children's Assistance		
16.548	D	236,881	Title V - Delinquency Prevention Program		
16.550	D	28,460	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	191,628	National Criminal History Improvement Program (NCHIP)		
16.560	D	184,845	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.575	D	10,388,740	Crime Victim Assistance		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.579	D	2,085,684	Edward Byrne Memorial Formula Grant Program		
16.580	D	198,646	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	239,329	Drug Court Discretionary Grant Program		
16.586	D	4,731,384	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.588	D	3,254,599	Violence Against Women Formula Grants		
16.589	D	366,846	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	58,623	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.593	D	465,500	Residential Substance Abuse Treatment for State Prisoners		
16.595	D	218,253	Community Capacity Development Office		
16.601	D	96,967	Corrections - Training and Staff Development		
16.609	D	989,096	Community Prosecution and Project Safe Neighborhoods		
16.710	D	193,677	Public Safety Partnership and Community Policing Grants		
16.712	D	562,812	Police Corps		
16.727	D	342,296	Enforcing Underage Drinking Laws Program		
16.738	D	5,165,478	Edward Byrne Memorial Justice Assistance Grant Program		
16.740	D	2,708	Statewide Automated Victim Information Notification (SAVIN) Program		
		<u>36,311,515</u>	Total — Other Programs — U.S. Department of Justice		

**U.S. Department of Labor**

17	D	78,288	U.S. Department of Labor		
17	I	3,658	U.S. Department of Labor	0-2020-33	Cape Fear COG
17.002	D	1,922,820	Labor Force Statistics		
17.005	D	146,340	Compensation and Working Conditions		
17.225	D	920,516,578	Unemployment Insurance		
17.235	D	2,226,465	Senior Community Service Employment Program		
17.235	I	37,782	Senior Community Service Employment Program	231	Senior Service America, Inc.
17.245	D	104,336,192	Trade Adjustment Assistance		
17.249	I	38	Employment Services and Job Training Pilots - Demonstrations and Research	AF-10540-00-60	High Country Council of Governments
17.261	D	2,055,115	WIA Pilots, Demonstrations, and Research Projects		
17.261	I	594,781	WIA Pilots, Demonstrations, and Research Projects	AF-14518-05-60	Institute for GIS Studies
17.267	D	860,388	Incentive Grants - WIA Section 503		
17.267	I	80,303	Incentive Grants - WIA Section 503	06-2050-40-6169	Eastern Carolina Workforce Dev Bd
17.503	D	5,157,486	Occupational Safety and Health - State Program		
17.504	D	1,419,772	Consultation Agreements		
17.600	D	92,385	Mine Health and Safety Grants		
		<u>1,039,528,391</u>	Total — Other Programs — U.S. Department of Labor		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U.S. Department of State</u></b>					
19.404	D	39,438	Professional Development-International Educators / Administrators		
19.408	D	488	Educational Exchange - Teachers from Secondary and Postsecondary Levels and School Administrators		
		<u>39,926</u>	Total — Other Programs — U.S. Department of State		
<b><u>U.S. Department of Transportation</u></b>					
20	D	476,380	U.S. Department of Transportation		
20	I	131,748	U.S. Department of Transportation	2006-0000	AASHTO
20	I	30,268	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	South Carolina State
20	I	135,667	U.S. Department of Transportation	0620-06-1622	Triangle Trans. Authority
20	I	37,633	U.S. Department of Transportation	06-050384-01	Univ of South Alabama
20	I	6,776	U.S. Department of Transportation	99-NCA&T-E1 TASK ORDER 1	University of Tennessee
20.106	D	27,463,426	Airport Improvement Program		
20.215	I	29,717	Highway Training and Education	DTFH61-01-X-00097	South Carolina State
20.218	D	6,622,422	National Motor Carrier Safety		
20.219	D	1,142,771	Recreational Trails Program		
20.232	D	69,155	Commercial Driver License State Programs		
20.235	D	146,965	Commercial Motor Vehicle Operator Training Grants		
20.312	D	499,706	High Speed Ground Transportation - Next Generation High Speed Rail Program		
20.505	D	967,031	Federal Transit - Metropolitan Planning Grants		
20.509	D	15,233,453	Formula Grants for Other Than Urbanized Areas		
20.516	D	354,065	Job Access - Reverse Commute		
20.516	I	640,034	Job Access - Reverse Commute	N/A	Community Transportation Assoc of America
20.700	D	203,602	Pipeline Safety		
20.703	D	161,187	Interagency Hazardous Materials Public Sector Training and Planning Grants		
		<u>54,352,006</u>	Total — Other Programs — U.S. Department of Transportation		
<b><u>U.S. Appalachian Regional Commission</u></b>					
23.001	D	55,003	Appalachian Regional Development (See individual Appalachian Programs)		
23.001	I	40,000	Appalachian Regional Development (See individual Appalachian Programs)	07-0197	AdvantageWest NC
23.011	D	737,471	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	3,995	Appalachian Research, Technical Assistance, and Demonstration Projects	5-30773-1	East Tenn State Univ
		<u>836,469</u>	Total — Other Programs — U.S. Appalachian Regional Commission		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U.S. Equal Employment Opportunity Commission</u></b>					
30	D	67,941	Equal Employment Opportunity Commission		
		<u>67,941</u>	Total — Other Programs — U.S. Equal Employment Opportunity Commission		
<b><u>U.S. General Services Administration</u></b>					
39.003	D	667,340	Donation of Federal Surplus Personal Property		
		<u>667,340</u>	Total — Other Programs — U.S. General Services Administration		
<b><u>Library of Congress</u></b>					
42	D	203,478	Library of Congress		
42	I	176,724	Library of Congress	00G-LIB-N001	Education and Research Consortium
42	I	117,740	Library of Congress	00G-LIB-N001	Education and Research Consortium
42.001	D	1,900	Books for the Blind and Physically Handicapped		
		<u>499,842</u>	Total — Other Programs — Library of Congress		
<b><u>National Aeronautics and Space Administration</u></b>					
43	D	378,979	National Aeronautics and Space Administration		
43	I	1,044	National Aeronautics and Space Administration	PO60661	College of Charleston
43	I	-2,071	National Aeronautics and Space Administration	LETTER DATED 9-23-03	NACME
43	I	55,828	National Aeronautics and Space Administration	GO6-7061A	Smithsonian Astrophysical Observatory
43.001	D	21,971	Aerospace Education Services Program		
43.002	D	121,457	Technology Transfer		
		<u>577,208</u>	Total — Other Programs — National Aeronautics and Space Administration		
<b><u>National Foundation on the Arts and the Humanities</u></b>					
45	I	1,200	National Foundation on the Arts and the Humanities	S06-12	N.C. Humanities Council
45.007	D	710,647	Promotion of the Arts - State and Regional Program		
45.024	D	152,657	Promotion of the Arts - Grants to Organizations and Individuals		
45.024	I	5,000	Promotion of the Arts - Grants to Organizations and Individuals	11127	Arts Midwest
45.024	I	125	Promotion of the Arts - Grants to Organizations and Individuals	2927/2006	Southern Arts Federation
45.149	D	-811	Promotion of the Humanities - Division of Preservation and Access		
45.149	I	22,335	Promotion of the Humanities - Division of Preservation and Access	PA-51155-05	Univ of Missouri - Kansas
45.160	D	4,217	Promotion of the Humanities - Fellowships and Stipends		
45.160	I	19,250	Promotion of the Humanities - Fellowships and Stipends	8012006	Trustees of the American School of Classical Studies Athens
45.162	D	98	Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development		
45.163	D	64,324	Promotion of the Humanities - Professional Development		
45.164	D	109,803	Promotion of the Humanities - Public Programs		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.301	D	2,182	Museums for America		
45.303	D	77,602	Conservation Project Support		
45.310	D	3,054,147	Grants to States		
45.313	D	99,868	Laura Bush 21st Century Librarian Program		
		<u>4,322,644</u>	Total — Other Programs — National Foundation on the Arts and the Humanities		
<b><u>National Science Foundation</u></b>					
47	D	404,220	National Science Foundation		
47	I	11,473	National Science Foundation	PO210929	Indiana University/Purdue University
47	I	98,385	National Science Foundation	555700-800-900	NSF (SCIMAX)
47.041	D	1,326,656	Engineering Grants		
47.049	D	1,032,715	Mathematical and Physical Sciences		
47.049	I	1,000	Mathematical and Physical Sciences	DMS-0536991	Mathematical Assoc of America
47.050	D	442,976	Geosciences		
47.070	D	1,612,001	Computer and Information Science and Engineering		
47.074	D	1,119,860	Biological Sciences		
47.074	I	27,990	Biological Sciences	46222-7761	Cornell University
47.074	I	13,730	Biological Sciences	25281	Marine Biological Laboratory
47.075	D	236,904	Social, Behavioral, and Economic Sciences		
47.075	I	580	Social, Behavioral, and Economic Sciences	05-144	Amer Sociological Assoc
47.076	D	10,017,218	Education and Human Resources		
47.076	I	15,147	Education and Human Resources	REC-0634035	Amer Educ Res Assoc
47.076	I	5,586	Education and Human Resources	803-7558-2062004160	Clemson University
47.076	I	10,464	Education and Human Resources	PO52763	Duke University
47.076	I	15,000	Education and Human Resources	EHRO33532814-UNCG	Horizon Research Incorporation
47.076	I	17,268	Education and Human Resources	603356	RCC
47.076	I	7,167	Education and Human Resources	602710	SC Adv. Tech. Educ.
47.076	I	70,906	Education and Human Resources	ESI 0407373	Science Museum of Minnesota
47.076	I	3,749	Education and Human Resources	SUB2005292	University of Alabama
47.076	I	66,186	Education and Human Resources	DUE-0525433	University of New Hampshire
47.076	I	136,316	Education and Human Resources	041447002	Utah State University
47.076	I	94,056	Education and Human Resources	HRD0116000	Virginia Union University
47.078	D	50,274	Polar Programs		
47.078	I	52	Polar Programs	7074	Marine Biological Laboratory
47.078	I	289,469	Polar Programs	ANT0424589	University of Kansas
47.079	D	4,782	International Science and Engineering (OISE)		
		<u>17,132,130</u>	Total — Other Programs — National Science Foundation		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U.S. Small Business Administration</u></b>					
59	D	1,667,342	Small Business Administration		
59	I	240,222	Small Business Administration	557410-510	Small Bus of NC
59.037	D	2,325,778	Small Business Development Center		
59.037	I	104,399	Small Business Development Center	BPM 2007-2	Small Bus & Tech Ctr
59.037	I	-13	Small Business Development Center	BPM 2005-2	Small Bus & Tech Ctr
59.037	I	127,050	Small Business Development Center	BPM 2006-2	Small Bus & Tech Ctr
		<u>4,464,778</u>	Total — Other Programs — U.S. Small Business Administration		
<b><u>U.S. Department of Veteran's Affairs</u></b>					
64.005	D	1,227,512	Grants to States for Construction of State Home Facilities		
64.124	D	348,424	All-Volunteer Force Educational Assistance		
		<u>1,575,936</u>	Total — Other Programs — U.S. Department of Veteran's Affairs		
<b><u>U.S. Environmental Protection Agency</u></b>					
66	D	135,786	Environmental Protection Agency		
66	I	10,556	Environmental Protection Agency	N/A	Piedmont Triad Council
66	I	43,719	Environmental Protection Agency	RE353-144/5055687	University of Georgia
66	I	22,982	Environmental Protection Agency	RE353-145/5055757	University of Georgia
66.034	D	286,729	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		
66.202	D	675,344	Congressionally Mandated Projects		
66.432	D	3,103,600	State Public Water System Supervision		
66.433	D	87,440	State Underground Water Source Protection		
66.436	D	5,123	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.454	D	286,840	Water Quality Management Planning		
66.456	D	598,462	National Estuary Program		
66.458	D	53,573,657	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	6,741,298	Nonpoint Source Implementation Grants		
66.468	D	42,419,848	Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	307,167	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	272,194	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	128,185	Water Protection Grants to the States		
66.479	D	217,932	Wetland Program Grants - State / Tribal Environmental Outcome Wetland Demonstration Program		
66.500	D	924,436	Environmental Protection - Consolidated Research		

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.509	D	166,757	Science To Achieve Results (STAR) Research Program		
66.509	I	9,627	Science To Achieve Results (STAR) Research Program	F012487	University of Michigan
66.510	D	5,973	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	87,584	Office of Research and Development Consolidated Research / Training		
66.514	D	22,695	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	41,625	P3 Award: National Student Design Competition for Sustainability		
66.600	D	232,612	Environmental Protection Consolidated Grants - Program Support		
66.607	D	155,852	Training and Fellowships for the Environmental Protection Agency		
66.608	D	13,503	Environmental Information Exchange Network Grant Program and Related Assistance		
66.609	D	25,279	Protection of Children and Older Adults (Elderly) from Environmental Health Risks		
66.701	D	96,056	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	411,986	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.714	D	24,840	Pesticide Environmental Stewardship Regional Grants		
66.716	D	16,841	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach		
66.717	D	19,106	Source Reduction Assistance		
66.801	D	2,495,050	Hazardous Waste Management State Program Support		
66.802	D	1,852,115	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	151,692	State and Tribal Underground Storage Tanks Program		
66.805	D	3,039,465	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	92,518	Solid Waste Management Assistance Grants		
66.814	D	65,508	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements		
66.951	D	3,509	Environmental Education Grants		
		<u>118,871,491</u>	Total — Other Programs — U.S. Environmental Protection Agency		

**U.S. Department of Energy**

81	D	175,397	U.S. Department of Energy		
81	I	5,204	U.S. Department of Energy	00042959 #7	Battelle Energy Alliance
81	I	20,416	U.S. Department of Energy	2006-1869	Carolina Solar Energy
81	I	12,164	U.S. Department of Energy	GT05-324-001	Mississippi Dev
81	I	63,867	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Dev
81	I	101,535	U.S. Department of Energy	NCSU 2006-0083	NASEO
81	I	198,345	U.S. Department of Energy	XAX-6-66010-01	NREL
81	I	23,533	U.S. Department of Energy	4000032009	Oakridge National Lab
81	I	27,601	U.S. Department of Energy	545794	Sandia Nat'l Labs

## STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	16,812	U.S. Department of Energy	4000058342-01	UT Battelle, LLC
81	I	942,329	U.S. Department of Energy	4000058342	UT Battelle, LLC
81	I	76,345	U.S. Department of Energy	4000010698	UT Battelle, LLC
81	I	-30,430	U.S. Department of Energy	4000042007	UT Battelle, LLC
81.041	D	3,937,725	State Energy Program		
81.042	D	3,681,888	Weatherization Assistance for Low-Income Persons		
81.049	D	239,810	Office of Science Financial Assistance Program		
81.117	I	84,753	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance	4000032096	UT-Battelle
81.117	I	75,768	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance	4000032057	UT-Battelle
81.119	D	293,171	State Energy Program Special Projects		
		<u>9,946,233</u>	Total — Other Programs — U.S. Department of Energy		

Federal Emergency Management Agency

83.544	D	8,880,231	Public Assistance Grants		
		<u>8,880,231</u>	Total — Other Programs — Federal Emergency Management Agency		

U.S. Department of Education

84	D	10,509,260	U.S. Department of Education		
84	I	63,268	U.S. Department of Education	20050118	Avery County (NC) Schools
84	I	127,951	U.S. Department of Education	S450005013	Edvantia, Incorporation
84	I	1,419	U.S. Department of Education	SRVTA05009	Northeastern Regional Collaborative
84	I	5,670	U.S. Department of Education	SRV06TA-014	Northeastern Regional Collaborative
84	I	38,197	U.S. Department of Education	205120	Northwest Regional Educational Laboratory
84	I	205,136	U.S. Department of Education	ED04C00123	Northwest Regional Educational Laboratory
84	I	13,215	U.S. Department of Education	SU ED-01 CO-0048/003	Northwest Regional Educational Laboratory
84	I	5,491	U.S. Department of Education	3958	Northwest Regional Educational Laboratory
84	I	30,000	U.S. Department of Education	SU EDM-01 CO-0048/003	Northwest Regional Educational Laboratory
84	I	5,495	U.S. Department of Education	AGREEMENT DATED 4/20/04	RFTEN
84	I	-2,213	U.S. Department of Education	ED-03-CO-004	Southwest Education Alliance
84	I	166,148	U.S. Department of Education	PO52763	Southwest Education Alliance
84	I	159,939	U.S. Department of Education	PO 53784	Southwest Educational Development Laboratory
84.002	D	15,568,786	Adult Education - State Grant Program		
84.003	D	15,260	Bilingual Education		
84.010	D	290,299,296	Title I Grants to Local Educational Agencies		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.011	D	6,648,037	Migrant Education - State Grant Program		
84.013	D	1,081,262	Title I Program for Neglected and Delinquent Children		
84.015	I	45,512	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DED-1024	Duke University
84.015	I	24,445	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	07-SC-DED-1003	Duke University
84.015	I	2,984	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	07-SEC-DED-1053	Duke University
84.015	I	5,398	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1024	Duke University
84.016	D	104,465	Undergraduate International Studies and Foreign Language Programs		
84.017	D	100,080	International Research and Studies		
84.019	D	1,985	Overseas - Faculty Research Abroad		
84.031	D	27,419,298	Higher Education - Institutional Aid		
84.048	D	35,011,843	Vocational Education - Basic Grants to States		
84.051	I	80,411	Vocational Education - National Programs	V051B020001	League for Innovation
84.116	D	842,555	Fund for the Improvement of Postsecondary Education		
84.116	I	5,290	Fund for the Improvement of Postsecondary Education	734-7558-210-2093861	Clemson University
84.117	D	86,305	Educational Research and Development		
84.120	D	284,109	Minority Science and Engineering Improvement		
84.126	D	75,600,530	Rehabilitation Services - Vocational Rehabilitation Grants to States		
84.129	D	274,647	Rehabilitation Long-Term Training		
84.133	I	7,659	National Institute on Disability and Rehabilitation Research	02-8300-2005-0031	Southern Univ A&M
84.141	D	360,599	Migrant Education - High School Equivalency Program		
84.161	D	298,172	Rehabilitation Services - Client Assistance Program		
84.169	D	332,278	Independent Living - State Grants		
84.177	D	1,507,021	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	11,200,029	Special Education - Grants for Infants and Families with Disabilities		
84.184	I	3,462	Safe and Drug-Free Schools and Communities - National Programs	07-0150	Higher Educ Center
84.185	D	1,047,750	Byrd Honors Scholarships		
84.186	D	8,624,399	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	326,822	Supported Employment Services for Individuals with Severe Disabilities		
84.195	D	197,214	Bilingual Education - Professional Development		
84.196	D	1,298,600	Education for Homeless Children and Youth		
84.200	D	899,807	Graduate Assistance in Areas of National Need		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.206	D	506,550	Javits Gifted and Talented Students Education Grant Program		
84.213	D	2,189,251	Even Start - State Educational Agencies		
84.214	D	436,703	Even Start - Migrant Education		
84.215	D	309,279	Fund for the Improvement of Education		
84.215	I	-2,010	Fund for the Improvement of Education	MD-05-8017	National Council on Economic Education
84.224	D	606,713	Assistive Technology		
84.240	D	394,356	Program of Protection and Advocacy of Individual Rights		
84.243	D	2,914,626	Tech-Prep Education		
84.265	D	149,203	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
84.282	D	1,615,187	Charter Schools		
84.287	D	19,600,287	Twenty-First Century Community Learning Centers		
84.293	D	119,503	Foreign Language Assistance		
84.298	D	3,511,733	State Grants for Innovative Programs		
84.299	D	160,711	Indian Education - Special Programs		
84.305	D	297,844	Education Research, Development and Dissemination		
84.305	I	49,314	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	6,548	Parental Assistance Centers	U310A060130	Exceptional Children's Assistance Center
84.315	D	230,892	Capacity Building for Traditionally Underserved Populations		
84.318	D	5,600,838	Education Technology State Grants		
84.323	D	1,576,523	Special Education - State Personnel Development		
84.324	D	1,623,405	Research in Special Education		
84.324	I	214,704	Research in Special Education	4-68504-05-268	Univ of Kentucky
84.324	I	1,480	Research in Special Education	H324A010003-05	University of Tennessee
84.325	D	4,978,618	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	1,199,154	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	383,025	Advanced Placement Program		
84.331	D	684,803	Grants to States for Incarcerated Youth Offenders		
84.332	D	3,078,479	Comprehensive School Reform Demonstration		
84.334	D	5,799,687	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	D	30,890	Child Care Access Means Parents in School		
84.336	I	390,951	Teacher Quality Enhancement Grants	26-200006	Commonwealth of Pennsylvania Department of Education
84.342	D	51,922	Preparing Tomorrow's Teachers to Use Technology		
84.343	D	63,641	Assistive Technology - State Grants for Protection and Advocacy		
84.346	I	182,303	Vocational Education - Occupational and Employment Information State Grants	N/A	Basic Assist Grant

# STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.350	D	993,606	Transition to Teaching		
84.357	D	25,327,668	Reading First State Grants		
84.358	D	4,799,003	Rural Education		
84.365	D	10,441,062	English Language Acquisition Grants		
84.366	D	4,286,196	Mathematics and Science Partnerships		
84.367	D	64,080,085	Improving Teacher Quality State Grants		
84.367	I	4,200	Improving Teacher Quality State Grants	05-NC10	NE NC Writing Project
84.368	D	19,009	Grants for Enhanced Assessment Instruments		
84.369	D	8,672,939	Grants for State Assessments and Related Activities		
84.370	D	449,325	DC School Choice Incentive Program		
84.928	I	28,930	National Writing Project	N/A	National Writing Project Co
84.928	I	35,854	National Writing Project	95-NC09	National Writing Project Co
84.938	D	2,428,078	Hurricane Education Recovery		
		<u>671,458,354</u>	Total — Other Programs — U.S. Department of Education		

### National Archives and Records Administration

89.003	D	15,493	National Historical Publications and Records Grants		
		<u>15,493</u>	Total — Other Programs — National Archives and Records Administration		

### Other Boards and Commissions

90.401	D	11,986,941	Help America Vote Act Requirements Payments		
		<u>11,986,941</u>	Total — Other Programs — Other Boards and Commissions		

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

93	D	309,354	U.S. Department of Health and Human Services		
93	I	64,754	U.S. Department of Health and Human Services	2R44DA015592-02	Tanglewood Research
93	I	39,650	U.S. Department of Health and Human Services	205137	Tanglewood Research
93	I	6,040	U.S. Department of Health and Human Services	RR571-183/8920667	University of Georgia
93.003	D	14,726,952	Public Health and Social Services Emergency Fund		
93.004	I	19,518	Cooperative Agreements to Improve the Health Status of Minority Populations	AGREEMENT DATED 11/15/05	Forsyth Medical Center
93.006	D	219,807	State and Territorial and Technical Assistance Capacity Development Minority HIV / AIDS Demonstration Program		
93.041	D	132,689	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	407,123	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		

## STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.048	D	495,353	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		
93.051	D	229,354	Alzheimer's Disease Demonstration Grants to States		
93.052	D	4,231,406	National Family Caregiver Support		
93.086	D	60,398	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.103	D	369	Food and Drug Administration - Research		
93.104	D	57,833	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.106	D	7,236	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.110	D	317,828	Maternal and Child Health Federal Consolidated Programs		
93.110	I	106,066	Maternal and Child Health Federal Consolidated Programs	6U93MC00217-02-01	Sickle Cell Disease Association of America
93.113	D	75,718	Environmental Health		
93.115	I	73,770	Biometry and Risk Estimation - Health Risks from Environmental Exposures	WFUHS 14517	Wake Forest University
93.116	D	1,785,672	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.121	D	14,565	Oral Diseases and Disorders Research		
93.124	D	54,761	Nurse Anesthetist Traineeships		
93.127	D	164,319	Emergency Medical Services for Children		
93.130	D	251,233	Primary Care Services Resource Coordination and Development		
93.136	D	1,502,721	Injury Prevention and Control Research and State and Community Based Programs		
93.138	D	940,238	Protection and Advocacy for Individuals with Mental Illness		
93.150	D	843,932	Projects for Assistance in Transition from Homelessness (PATH)		
93.153	D	269,776	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.161	D	486	Health Program for Toxic Substances and Disease Registry		
93.173	D	19,328	Research Related to Deafness and Communication Disorders		
93.173	I	33,879	Research Related to Deafness and Communication Disorders	N/A	Ohio State University
93.173	I	7,427	Research Related to Deafness and Communication Disorders	110525-1	Univ of Pittsburgh
93.197	D	539,381	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.204	D	98,925	Surveillance of Hazardous Substance Emergency Events		
93.206	D	110,918	Human Health Studies - Applied Research and Development		
93.213	D	8,794	Research and Training in Complementary and Alternative Medicine		
93.217	D	7,003,095	Family Planning - Services		
93.224	D	1,628,720	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)		
93.230	D	-106,001	Consolidated Knowledge Development and Application (KD&A) Program		
93.234	D	97,346	Traumatic Brain Injury State Demonstration Grant Program		
93.235	D	1,740,196	Abstinence Education Program		
93.236	D	41,358	Grants for Dental Public Health Residency Training		

## STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.240	D	160,659	State Capacity Building		
93.241	D	669,312	State Rural Hospital Flexibility Program		
93.242	D	460,143	Mental Health Research Grants		
93.242	I	65,643	Mental Health Research Grants	MH048762 UNC-G SUB	Duke University
93.242	I	39,022	Mental Health Research Grants	2U01HD0400533-07	University of Alabama
93.242	I	8,160	Mental Health Research Grants	OR57-001.02	University of Tennessee
93.243	D	824,330	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.243	I	1,695	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	TI-17165	Morehouse College
93.243	I	11,012	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	4102-17087	Purdue University
93.247	D	461,828	Advanced Education Nursing Grant Program		
93.251	D	187,942	Universal Newborn Hearing Screening		
93.256	D	32,405	State Planning Grants Health Care Access for the Uninsured		
93.259	D	138,330	Rural Access to Emergency Devices Grant		
93.260	D	380,434	Family Planning - Personnel Training		
93.262	D	71,875	Occupational Safety and Health Program		
93.265	D	177,741	Comprehensive Geriatric Education Program (CGEP)		
93.268	D	79,121,449	Immunization Grants		
93.273	I	16,478	Alcohol Research Programs	WFUHS13237	Wake Forest University
93.273	I	140,294	Alcohol Research Programs	WFUHS 13237	Wake Forest University
93.277	D	47,505	Career Development Awards		
93.279	D	733,636	Drug Abuse and Addiction Research Programs		
93.279	I	61,719	Drug Abuse and Addiction Research Programs	06-SC-NIH-1014	Duke University
93.279	I	18,705	Drug Abuse and Addiction Research Programs	205086	Northeastern University
93.279	I	45,148	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.281	D	176,845	Mental Health Research Career / Scientist Development Awards		
93.283	D	34,649,834	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.286	D	84,332	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.301	D	220,688	Small Rural Hospital Improvement Grant Program		
93.307	D	861,194	Minority Health and Health Disparities Research		
93.358	D	272,661	Advanced Education Nursing Traineeships		
93.359	D	178,032	Nurse Education, Practice and Retention Grants		
93.361	D	261,685	Nursing Research		
93.375	D	353,448	Minority Biomedical Research Support		
93.375	I	31,110	Minority Biomedical Research Support	N/A	Indiana University
93.390	D	86,696	Academic Research Enhancement Award		
93.393	D	145,898	Cancer Cause and Prevention Research		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.397	D	45,472	Cancer Centers Support Grants		
93.398	I	15,010	Cancer Research Manpower	5R25CA106870-03	University of Alabama
93.556	D	9,314,362	Promoting Safe and Stable Families		
93.558	D	244,644,770	Temporary Assistance for Needy Families		
93.558	I	21,027	Temporary Assistance for Needy Families	K-11068	Buncombe County DSS
93.560	D	-176,762	Family Support Payments to States - Assistance Payments		
93.563	D	85,613,677	Child Support Enforcement		
93.566	D	3,223,916	Refugee and Entrant Assistance - State Administered Programs		
93.568	D	59,713,266	Low-Income Home Energy Assistance		
93.569	D	15,011,598	Community Services Block Grant		
93.570	D	23,918	Community Services Block Grant - Discretionary Awards		
93.570	I	35,593	Community Services Block Grant - Discretionary Awards	04-1112	National Youth Sports Program
93.571	D	11,232	Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs		
93.576	D	517,829	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	482,664	Refugee and Entrant Assistance - Targeted Assistance Grants		
93.586	D	285,079	State Court Improvement Program		
93.590	D	875,209	Community-Based Child Abuse Prevention Grants		
93.597	D	210,856	Grants to States for Access and Visitation Programs		
93.599	D	873,110	Chafee Education and Training Vouchers Program (ETV)		
93.600	D	30,193	Head Start		
93.600	I	285	Head Start	04ch0265	ICS
93.600	I	347	Head Start	06-0687-01	Lumbree Regional Development Association
93.617	D	49,506	Voting Access for Individuals with Disabilities - Grants to States		
93.618	D	6,367	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems		
93.630	D	2,899,130	Developmental Disabilities Basic Support and Advocacy Grants		
93.643	D	557,560	Children's Justice Grants to States		
93.645	D	8,033,606	Child Welfare Services - State Grants		
93.648	D	15,684	Child Welfare Services Training Grants		
93.652	I	15,406	Adoption Opportunities	90CQ0001/01	Adoption Exchange Association
93.652	I	2,637	Adoption Opportunities	N/A	Children's Home Society of North Carolina
93.658	D	81,567,397	Foster Care - Title IV-E		
93.658	I	2,915	Foster Care - Title IV-E	490-06	NC Foster Parents Association
93.659	D	31,570,834	Adoption Assistance		
93.667	D	62,596,594	Social Services Block Grant		
93.669	D	782,658	Child Abuse and Neglect State Grants		
93.670	D	635,844	Child Abuse and Neglect Discretionary Activities		

## STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.671	D	2,142,095	Family Violence Prevention and Services / Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	2,500,627	Chafee Foster Care Independence Program		
93.767	D	160,873,585	State Children's Insurance Program		
93.768	D	442,074	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.773	D	6,542,252	Medicare - Hospital Insurance		
93.779	D	1,775,733	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.780	D	131,727	Grants to States for Operation of Qualified High-Risk Pools		
93.786	D	397,790	State Pharmaceutical Assistance Programs		
93.822	D	433,600	Health Careers Opportunity Program		
93.837	D	23,593	Heart and Vascular Diseases Research		
93.837	I	3	Heart and Vascular Diseases Research	NIH-NS-39805	Univ of Pittsburgh
93.838	D	336,786	Lung Diseases Research		
93.846	D	660,701	Arthritis, Musculoskeletal and Skin Diseases Research		
93.847	D	167,402	Diabetes, Endocrinology and Metabolism Research		
93.848	D	693,408	Digestive Diseases and Nutrition Research		
93.848	I	51,825	Digestive Diseases and Nutrition Research	1R01DK064986-01	Duke University
93.848	I	35,612	Digestive Diseases and Nutrition Research	135942	Duke University
93.853	D	229,798	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	92,823	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8027	Duke University
93.855	D	496,700	Allergy, Immunology and Transplantation Research		
93.855	I	5,826	Allergy, Immunology and Transplantation Research	5U2RTW006246-05	University of Alabama
93.856	D	55,189	Microbiology and Infectious Diseases Research		
93.859	D	1,348,619	Biomedical Research and Research Training		
93.865	D	381,720	Child Health and Human Development Extramural Research		
93.865	I	58,332	Child Health and Human Development Extramural Research	ONE (1)	Columbia University
93.865	I	22,556	Child Health and Human Development Extramural Research	8608-53744	Johns Hopkins University
93.865	I	103,060	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins University
93.865	I	53,393	Child Health and Human Development Extramural Research	FY2001-086M11	University of Kansas
93.865	I	34,522	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Institute and State University
93.865	I	3,766	Child Health and Human Development Extramural Research	WFUHS 50528	Wake Forest University
93.866	D	41,594	Aging Research		
93.866	I	72,988	Aging Research	G-42-6C7-G1	Georgia Tech
93.867	D	31,407	Vision Research		
93.879	D	143,248	Medical Library Assistance		
93.884	D	384,983	Grants for Training in Primary Care Medicine and Dentistry		
93.886	I	53	Physician Assistant Training in Primary Care	008454-04	Arizona State University

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.887	D	2,313	Health Care and Other Facilities		
93.889	D	128,968	National Bioterrorism Hospital Preparedness Program		
93.897	D	728	Residencies and Advanced Education in the Practice of General Dentistry		
93.910	D	168,723	Family and Community Violence Prevention Program		
93.913	D	98,654	Grants to States for Operation of Offices of Rural Health		
93.917	D	23,385,828	HIV Care Formula Grants		
93.918	D	1,004,028	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.926	D	2,719,013	Healthy Start Initiative		
93.928	I	21,835	Special Projects of National Significance	N/A	Native American Interfaith Ministries
93.938	D	981,684	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.940	D	4,308,918	HIV Prevention Activities - Health Department Based		
93.944	D	1,400,848	Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,309,312	Assistance Programs for Chronic Disease Prevention and Control		
93.945	I	1,230	Assistance Programs for Chronic Disease Prevention and Control	U50/CCU422161-03-1	Carolinas HealthCare
93.952	D	-68	Trauma Care Systems Planning and Development		
93.958	D	11,130,324	Block Grants for Community Mental Health Services		
93.959	D	37,985,396	Block Grants for Prevention and Treatment of Substance Abuse		
93.974	D	275,520	Family Planning - Service Delivery Improvement Research Grants		
93.977	D	4,159,611	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.988	D	658,531	Cooperative Agreements for State - Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.991	D	2,150,936	Preventive Health and Health Services Block Grant		
93.994	D	16,706,142	Maternal and Child Health Services Block Grant to the States		
93.994	I	45,916	Maternal and Child Health Services Block Grant to the States	UO1MC00001	Association of Maternal and Child Health Programs
		<u>1,058,752,744</u>	Total — Other Programs — U.S. Department of Health and Human Services		

**Corporation for National and Community Service**

94.002	D	276,336	Retired and Senior Volunteer Program		
94.003	D	356,021	State Commissions		
94.004	D	497,826	Learn and Serve America - School and Community Based Programs		
94.005	D	12,000	Learn and Serve America - Higher Education		
94.006	D	3,166,026	AmeriCorps		
94.007	D	48,359	Planning and Program Development Grants		
94.009	D	152,860	Training and Technical Assistance		
		<u>4,509,428</u>	Total — Other Programs — Corporation for National and Community Service		

## STATE OF NORTH CAROLINA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Social Security Administration</u></b>					
96.008	D	290,334	Social Security - Work Incentives Planning and Assistance Program		
96.009	D	78,358	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>368,692</u>	Total — Other Programs — Social Security Administration		
<b><u>U.S. Department of Homeland Security</u></b>					
97	D	22,216	U.S. Department of Homeland Security		
97.004	D	138,706	State Domestic Preparedness Equipment Support Program		
97.008	D	1,420,091	Urban Areas Security Initiative		
97.012	D	1,878,830	Boating Safety Financial Assistance		
97.017	D	160,936	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.018	D	9,265	National Fire Academy Training Assistance		
97.023	D	182,862	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	666,556	Flood Mitigation Assistance		
97.036	D	22,935,891	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.039	D	4,765,600	Hazard Mitigation Grant		
97.041	D	110,473	National Dam Safety Program		
97.042	D	4,084,922	Emergency Management Performance Grants		
97.045	D	10,337,532	Cooperating Technical Partners		
97.047	D	28,857	Pre-Disaster Mitigation		
97.063	D	98,934	Pre-Disaster Mitigation Disaster Resistant Universities		
97.070	D	250,314	Map Modernization Management Support		
97.078	D	834,948	Buffer Zone Protection Plan (BZPP)		
		<u>47,926,933</u>	Total — Other Programs — U.S. Department of Homeland Security		
<b><u>United States Agency for International Development</u></b>					
98	D	52,079	United States Agency for International Development		
98.001	I	-350	USAID Foreign Assistance for Programs Overseas	N/A	UNCF Special Pgms
98.012	D	1,464,016	USAID Development Partnerships for University Cooperation and Development		
		<u>1,515,745</u>	Total — Other Programs — United States Agency for International Development		
<b><u>Other Federal Assistance</u></b>					
99	D	-165,778	Other Federal Assistance		
99	I	142,343	Other Federal Assistance	N/A	Center for Public Broadcasting
99	I	33,907	Other Federal Assistance	N/A	Cumberland County
99	I	324	Other Federal Assistance	N/A	Cumberland County
99	I	1,822	Other Federal Assistance	N/A	Morehouse School of Medicine

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
99	I	9,068	Other Federal Assistance	Executed Agreement 2/3/06	Overseas Cambodian Invest Corp
99	I	100	Other Federal Assistance	N/A	SIFE
99	I	-345	Other Federal Assistance	N/A	University of Alabama
99	I	36,297	Other Federal Assistance	N/A	U.S. DHHS
99	I	4,038	Other Federal Assistance	N/A	Virginia Tech Foundation
		<u>61,776</u>	Total — Other Programs — Other Federal Assistance		
		<u>3,495,660,505</u>	Total — Other Programs		
		<u><u>\$ 14,257,221,432</u></u>	TOTAL EXPENDITURES OF FEDERAL AWARDS		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

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## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Primary Government</i>					
<b><u>N.C. Administrative Office of the Courts</u></b>					
16.580	D	169,967	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	239,329	Drug Court Discretionary Grant Program		
16.609	D	370	Community Prosecution and Project Safe Neighborhoods		
93.586	D	285,079	State Court Improvement Program		
		<u>694,745</u>	Total — N. C. Administrative Office of the Courts		
<b><u>N.C. Department of Administration</u></b>					
14.401	D	358,633	Fair Housing Assistance Program - State and Local		
14.871	D	3,506,680	Section 8 Housing Choice Vouchers		
17.251	D	232,673	Native American Employment and Training Programs		
39.003	D	667,340	Donation of Federal Surplus Personal Property		
64.005	D	1,227,512	Grants to States for Construction of State Home Facilities		
81.041	D	3,937,725	State Energy Program		
81.119	D	293,171	State Energy Program Special Projects		
84.044	D	270,373	TRIO - Talent Search		
84.240	D	394,356	Program of Protection and Advocacy of Individual Rights		
84.343	D	63,641	Assistive Technology - State Grants for Protection and Advocacy		
93.138	D	940,238	Protection and Advocacy for Individuals with Mental Illness		
93.234	D	43,622	Traumatic Brain Injury State Demonstration Grant Program		
93.618	D	6,367	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems		
93.630	D	878,980	Developmental Disabilities Basic Support and Advocacy Grants		
96.009	D	78,358	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>12,899,669</u>	Total — N. C. Department of Administration		
<b><u>N.C. Department of Agriculture and Consumer Services</u></b>					
10	D	337,531	U.S. Department of Agriculture		
10.025	D	2,364,163	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	8,761	Market News		
10.156	D	7,585	Federal-State Marketing Improvement Program		
10.162	D	13,876	Inspection Grading and Standardization		
10.163	D	35,789	Market Protection and Promotion		
10.203	D	180,418	Payments to Agricultural Experiment Stations Under the Hatch Act		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.250	D	365,791	Agricultural and Rural Economic Research		
10.475	D	3,415,935	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.550	D	32,100,154	Food Donation		
10.559	D	38,489	Summer Food Service Program for Children		
10.560	D	405,780	State Administrative Expenses for Child Nutrition		
10.565	D	334,067	Commodity Supplemental Food Program		
10.567	D	156,703	Food Distribution Program on Indian Reservations		
10.568	D	1,672,350	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	8,239,833	Emergency Food Assistance Program (Food Commodities)		
10.664	D	110,444	Cooperative Forestry Assistance		
15.615	D	161,368	Cooperative Endangered Species Conservation Fund		
66.500	D	924,436	Environmental Protection - Consolidated Research		
66.714	D	24,840	Pesticide Environmental Stewardship Regional Grants		
		<u>50,898,313</u>	Total — N. C. Department of Agriculture and Consumer Services		

**N.C. Department of Commerce**

10.250	D	2,543	Agricultural and Rural Economic Research		
11.307	D	600,000	Economic Adjustment Assistance		
12.610	D	81,861	Community Economic Adjustment Planning Assistance for Joint Land Use Studies		
14.228	D	48,393,143	Community Development Block Grants / State's Program		
17.258	D	23,285,485	WIA Adult Program		
17.259	D	21,911,751	WIA Youth Activities		
17.260	D	48,701,254	WIA Dislocated Workers		
17.261	D	83,269	WIA Pilots, Demonstrations, and Research Projects		
17.267	D	860,388	Incentive Grants - WIA Section 503		
20.700	D	203,602	Pipeline Safety		
23.011	D	680,552	Appalachian Research, Technical Assistance, and Demonstration Projects		
		<u>144,803,848</u>	Total — N. C. Department of Commerce		

**N.C. Community College System**

84.002	D	15,371,621	Adult Education - State Grant Program		
93.859	D	152,538	Biomedical Research and Research Training		
		<u>15,524,159</u>	Total — N. C. Community College System		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>N.C. Department of Correction</u></b>					
16.586	D	4,432,063	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.601	D	96,967	Corrections - Training and Staff Development		
84.331	D	684,803	Grants to States for Incarcerated Youth Offenders		
		<u>5,213,833</u>	Total — N. C. Department of Correction		
<b><u>N.C. Department of Crime Control and Public Safety</u></b>					
11.450	D	528,602	Automated Flood Warning Systems (AFWS)		
12.400	D	5,544,750	Military Construction, National Guard		
12.401	D	15,015,335	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	2,249,124	National Guard Civilian Youth Opportunities		
15.808	D	293,687	U.S. Geological Survey - Research and Data Collection		
16.307	D	1,433,084	Combined DNA Index System		
16.523	D	2,087,509	Juvenile Accountability Incentive Block Grants		
16.540	D	1,739,646	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.548	D	236,881	Title V - Delinquency Prevention Program		
16.550	D	28,460	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	191,628	National Criminal History Improvement Program (NCHIP)		
16.575	D	10,388,740	Crime Victim Assistance		
16.579	D	2,085,684	Edward Byrne Memorial Formula Grant Program		
16.588	D	3,187,318	Violence Against Women Formula Grants		
16.589	D	366,846	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	58,623	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.593	D	465,500	Residential Substance Abuse Treatment for State Prisoners		
16.609	D	984,001	Community Prosecution and Project Safe Neighborhoods		
16.712	D	562,812	Police Corps		
16.738	D	5,165,478	Edward Byrne Memorial Justice Assistance Grant Program		
16.740	D	2,708	Statewide Automated Victim Information Notification (SAVIN) Program		
20.703	D	161,187	Interagency Hazardous Materials Public Sector Training and Planning Grants		
83.544	D	8,880,231	Public Assistance Grants		
93.643	D	557,560	Children's Justice Grants to States		
97.004	D	21,835,759	State Domestic Preparedness Equipment Support Program		
97.008	D	1,420,091	Urban Areas Security Initiative		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.017	D	160,936	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.023	D	182,862	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	666,556	Flood Mitigation Assistance		
97.036	D	22,935,891	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.039	D	4,765,600	Hazard Mitigation Grant		
97.042	D	4,084,922	Emergency Management Performance Grants		
97.045	D	10,337,532	Cooperating Technical Partners		
97.047	D	28,857	Pre-Disaster Mitigation		
97.063	D	98,934	Pre-Disaster Mitigation Disaster Resistant Universities		
97.067	D	19,105,094	Homeland Security Grant Program		
97.070	D	250,314	Map Modernization Management Support		
97.078	D	834,948	Buffer Zone Protection Plan (BZPP)		
		<u>148,923,690</u>	Total — N. C. Department of Crime Control and Public Safety		

**N.C. Department of Cultural Resources**

15.904	D	682,696	Historic Preservation Fund Grants-In-Aid		
15.928	D	157,565	Civil War Battlefield Land Acquisition Grants		
42.001	D	1,900	Books for the Blind and Physically Handicapped		
45.007	D	710,647	Promotion of the Arts - State and Regional Program		
45.024	D	25,100	Promotion of the Arts - Grants to Organizations and Individuals		
45.164	D	108,895	Promotion of the Humanities - Public Programs		
45.301	D	2,182	Museums for America		
45.310	D	2,943,837	Grants to States		
89.003	D	15,493	National Historical Publications and Records Grants		
		<u>4,648,315</u>	Total — N. C. Department of Cultural Resources		

**N.C. Department of Environment and Natural Resources**

10.664	D	5,080,318	Cooperative Forestry Assistance		
10.677	D	438,469	Forest Land Enhancement Program		
10.902	D	126,579	Soil and Water Conservation		
11	D	55,410	U.S. Department of Commerce		
11	I	33,812	U.S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	48,932	U.S. Department of Commerce	06-0602	Atlantic States Marine Fisheries Commission

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.400	D	536,483	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	3,265	Anadromous Fish Conservation Act Program		
11.407	D	71,956	Interjurisdictional Fisheries Act of 1986		
11.419	D	2,722,149	Coastal Zone Management Administration Awards		
11.420	D	693,268	Coastal Zone Management Estuarine Research Reserves		
11.434	D	120,010	Cooperative Fishery Statistics		
11.441	I	33,196	Regional Fishery Management Councils	SA-07-03-NC	South Atlantic Fishery Management Council
11.452	D	296,403	Unallied Industry Projects		
11.474	D	224,513	Atlantic Coastal Fisheries Cooperative Management Act		
11.477	D	311,886	Fisheries Disaster Relief		
14.900	D	38,598	Lead-Based Paint Hazard Control in Privately-Owned Housing		
15.605	D	1,517,998	Sport Fish Restoration		
15.608	I	37,954	Fish and Wildlife Management Assistance	T-4-1 & T-13-1 R	S.C. Dept. of Natural Resources
15.615	D	10,000	Cooperative Endangered Species Conservation Fund		
15.616	D	8,565	Clean Vessel Act		
15.622	D	13,560	Sportfishing and Boating Safety Act		
15.632	I	4,845	Conservation Grants Private Stewardship for Imperiled Species	Research Agreement	Mars Hill College
15.808	D	328,133	U.S. Geological Survey - Research and Data Collection		
15.809	D	132,271	National Spatial Data Infrastructure Cooperative Agreements Program		
15.916	D	1,305,680	Outdoor Recreation - Acquisition, Development and Planning		
47.074	D	69,589	Biological Sciences		
66	D	120,053	Environmental Protection Agency		
66.001	D	2,254,588	Air Pollution Control Program Support		
66.032	D	184,766	State Indoor Radon Grants		
66.202	D	675,344	Congressionally Mandated Projects		
66.419	D	7,826,606	Water Pollution Control State, Interstate, and Tribal Program Support		
66.432	D	3,103,600	State Public Water System Supervision		
66.433	D	87,440	State Underground Water Source Protection		
66.454	D	286,840	Water Quality Management Planning		
66.456	D	598,462	National Estuary Program		
66.458	D	53,573,657	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	6,741,298	Nonpoint Source Implementation Grants		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.461	D	459,214	Regional Wetland Program Development Grants		
66.463	D	124,495	Water Quality Cooperative Agreements		
66.468	D	42,419,848	Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	307,167	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	272,194	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	128,185	Water Protection Grants to the States		
66.479	D	217,932	Wetland Program Grants - State / Tribal Environmental Outcome Wetland Demonstration Program		
66.511	D	87,584	Office of Research and Development Consolidated Research / Training		
66.600	D	232,612	Environmental Protection Consolidated Grants - Program Support		
66.608	D	13,503	Environmental Information Exchange Network Grant Program and Related Assistance		
66.708	D	183,751	Pollution Prevention Grants Program		
66.717	D	19,106	Source Reduction Assistance		
66.801	D	2,495,050	Hazardous Waste Management State Program Support		
66.802	D	1,852,115	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	151,692	State and Tribal Underground Storage Tanks Program		
66.805	D	3,039,465	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	6,221	Solid Waste Management Assistance Grants		
66.809	D	410,645	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.951	D	442	Environmental Education Grants		
93.197	D	539,381	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
97.041	D	110,473	National Dam Safety Program		
		<u>142,787,571</u>	Total — N. C. Department of Environment and Natural Resources		

**N.C. Department of Environment and Natural Resources - Wildlife**

10	D	159,000	U.S. Department of Agriculture
10.025	D	35,000	Plant and Animal Disease, Pest Control, and Animal Care
10.028	D	63,701	Wildlife Services
11.472	D	50,000	Unallied Science Program
15.517	D	20,000	Fish and Wildlife Coordination Act
15.605	D	4,677,986	Sport Fish Restoration
15.608	D	10,000	Fish and Wildlife Management Assistance

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.611	D	5,578,735	Wildlife Restoration		
15.614	D	500,000	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	421,043	Cooperative Endangered Species Conservation Fund		
15.616	D	6,504	Clean Vessel Act		
15.623	D	40,262	North American Wetlands Conservation Fund		
15.625	D	11,399	Wildlife Conservation and Restoration		
15.633	D	97,599	Landowner Incentive		
15.634	D	1,632,152	State Wildlife Grants		
97.012	D	1,878,830	Boating Safety Financial Assistance		
		<u>15,182,211</u>	Total — N. C. Department of Environment and Natural Resources - Wildlife		

**N.C. Department of Health and Human Services**

10.551	D	958,119,900	Food Stamps		
10.557	D	149,057,305	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	74,038,903	Child and Adult Care Food Program		
10.559	D	4,557,815	Summer Food Service Program for Children		
10.560	D	3,386,378	State Administrative Expenses for Child Nutrition		
10.561	D	65,612,879	State Administrative Matching Grants for Food Stamp Program		
10.572	D	161,095	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	36,810	Senior Farmers Market Nutrition Program		
10.580	D	-583	Food Stamp Program Outreach Grants		
14.231	D	2,495,926	Emergency Shelter Grants Program		
14.241	D	2,060,686	Housing Opportunities for Persons with AIDS		
16.580	D	6,219	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.727	D	342,296	Enforcing Underage Drinking Laws Program		
17.235	D	2,226,465	Senior Community Service Employment Program		
66.609	D	25,279	Protection of Children and Older Adults (Elderly) from Environmental Health Risks		
66.701	D	96,056	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	411,986	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.716	D	15,621	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach		
81.042	D	3,681,888	Weatherization Assistance for Low-Income Persons		
84.126	D	75,600,530	Rehabilitation Services - Vocational Rehabilitation Grants to States		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.161	D	298,172	Rehabilitation Services - Client Assistance Program		
84.169	D	332,278	Independent Living - State Grants		
84.177	D	1,507,021	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	11,200,029	Special Education - Grants for Infants and Families with Disabilities		
84.186	D	1,724,558	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	326,822	Supported Employment Services for Individuals with Severe Disabilities		
84.224	D	606,713	Assistive Technology		
84.265	D	149,203	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
93.003	D	14,726,952	Public Health and Social Services Emergency Fund		
93.006	D	219,807	State and Territorial and Technical Assistance Capacity Development Minority HIV / AIDS Demonstration Program		
93.041	D	132,689	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	407,123	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		
93.044	D	11,728,418	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	11,687,878	Special Programs for the Aging - Title III, Part C - Nutrition Services		
93.048	D	274,549	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		
93.051	D	229,354	Alzheimer's Disease Demonstration Grants to States		
93.052	D	4,231,406	National Family Caregiver Support		
93.053	D	3,027,884	Nutrition Services Incentive Program		
93.103	D	369	Food and Drug Administration - Research		
93.104	D	57,833	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.110	D	317,828	Maternal and Child Health Federal Consolidated Programs		
93.116	D	1,785,672	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.127	D	164,319	Emergency Medical Services for Children		
93.130	D	251,233	Primary Care Services Resource Coordination and Development		
93.136	D	1,502,721	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	843,932	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	486	Health Program for Toxic Substances and Disease Registry		
93.204	D	98,925	Surveillance of Hazardous Substance Emergency Events		
93.206	D	110,918	Human Health Studies - Applied Research and Development		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.217	D	7,003,095	Family Planning - Services		
93.224	D	1,628,720	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)		
93.230	D	-106,001	Consolidated Knowledge Development and Application (KD&A) Program		
93.234	D	53,724	Traumatic Brain Injury State Demonstration Grant Program		
93.235	D	-146	Abstinence Education Program		
93.236	D	41,358	Grants for Dental Public Health Residency Training		
93.240	D	160,659	State Capacity Building		
93.241	D	669,312	State Rural Hospital Flexibility Program		
93.243	D	821,052	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.251	D	187,942	Universal Newborn Hearing Screening		
93.256	D	32,405	State Planning Grants Health Care Access for the Uninsured		
93.259	D	138,330	Rural Access to Emergency Devices Grant		
93.262	D	8,222	Occupational Safety and Health Program		
93.268	D	79,121,449	Immunization Grants		
93.279	D	87,724	Drug Abuse and Addiction Research Programs		
93.283	D	34,649,834	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.301	D	220,688	Small Rural Hospital Improvement Grant Program		
93.556	D	9,314,362	Promoting Safe and Stable Families		
93.558	D	244,644,770	Temporary Assistance for Needy Families		
93.560	D	-176,762	Family Support Payments to States - Assistance Payments		
93.563	D	85,613,677	Child Support Enforcement		
93.566	D	3,223,916	Refugee and Entrant Assistance - State Administered Programs		
93.568	D	59,713,266	Low-Income Home Energy Assistance		
93.569	D	15,011,598	Community Services Block Grant		
93.571	D	4,161	Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs		
93.575	D	155,422,211	Child Care and Development Block Grant		
93.576	D	517,829	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	482,664	Refugee and Entrant Assistance - Targeted Assistance Grants		
93.590	D	875,209	Community-Based Child Abuse Prevention Grants		
93.596	D	114,618,043	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	210,856	Grants to States for Access and Visitation Programs		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.599	D	873,110	Chafee Education and Training Vouchers Program (ETV)		
93.600	D	5,586	Head Start		
93.630	D	2,020,150	Developmental Disabilities Basic Support and Advocacy Grants		
93.645	D	8,033,606	Child Welfare Services - State Grants		
93.658	D	81,567,397	Foster Care - Title IV-E		
93.659	D	31,570,834	Adoption Assistance		
93.667	D	62,596,594	Social Services Block Grant		
93.669	D	782,658	Child Abuse and Neglect State Grants		
93.670	D	635,844	Child Abuse and Neglect Discretionary Activities		
93.671	D	2,142,095	Family Violence Prevention and Services / Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	2,500,627	Chafee Foster Care Independence Program		
93.767	D	160,873,585	State Children's Insurance Program		
93.768	D	442,074	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.773	D	6,542,252	Medicare - Hospital Insurance		
93.776	D	441,155	Hurricane Katrina Relief		
93.777	D	5,315,013	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	6,319,516,286	Medical Assistance Program		
93.779	D	780,593	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.786	D	397,790	State Pharmaceutical Assistance Programs		
93.889	D	128,968	National Bioterrorism Hospital Preparedness Program		
93.913	D	98,654	Grants to States for Operation of Offices of Rural Health		
93.917	D	23,385,828	HIV Care Formula Grants		
93.926	D	2,342,422	Healthy Start Initiative		
93.940	D	4,284,874	HIV Prevention Activities - Health Department Based		
93.944	D	1,400,848	Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,309,312	Assistance Programs for Chronic Disease Prevention and Control		
93.952	D	-68	Trauma Care Systems Planning and Development		
93.958	D	11,130,324	Block Grants for Community Mental Health Services		
93.959	D	37,985,396	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	4,159,611	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.988	D	658,531	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.991	D	2,150,936	Preventive Health and Health Services Block Grant		
93.994	D	16,706,142	Maternal and Child Health Services Block Grant to the States		
94.011	D	525,042	Foster Grandparent Program		
96.001	D	48,010,862	Social Security - Disability Insurance		
96.008	D	290,334	Social Security - Work Incentives Planning and Assistance Program		
		<u>9,065,677,978</u>	Total — N. C. Department of Health and Human Services		

**N.C. Department of Insurance**

14.171	D	88,161	Manufactured Home Construction and Safety Standards		
93.048	D	220,804	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		
93.779	D	982,256	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.780	D	131,727	Grants to States for Operation of Qualified High-Risk Pools		
97.018	D	9,265	National Fire Academy Training Assistance		
		<u>1,432,213</u>	Total — N. C. Department of Insurance		

**N.C. Department of Justice**

16.220	D	174,192	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances		
16.543	D	207,173	Missing Children's Assistance		
16.560	D	102,584	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.580	D	22,460	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.710	D	193,677	Public Safety Partnership and Community Policing Grants		
93.775	D	1,624,048	State Medicaid Fraud Control Units		
		<u>2,324,134</u>	Total — N. C. Department of Justice		

**N.C. Department of Labor**

17.005	D	146,340	Compensation and Working Conditions		
17.503	D	5,157,486	Occupational Safety and Health - State Program		
17.504	D	1,419,772	Consultation Agreements		
17.600	D	92,385	Mine Health and Safety Grants		
		<u>6,815,983</u>	Total — N. C. Department of Labor		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>N.C. Department of Public Instruction</u></b>					
10	D	1,481,021	U.S. Department of Agriculture		
10.553	D	79,423,064	School Breakfast Program		
10.555	D	255,962,396	National School Lunch Program		
10.556	D	174,721	Special Milk Program for Children		
10.560	D	2,467,991	State Administrative Expenses for Child Nutrition		
12	D	126,859	U.S. Department of Defense		
84	D	105,506	U.S. Department of Education		
84.010	D	290,299,296	Title I Grants to Local Educational Agencies		
84.011	D	6,648,037	Migrant Education - State Grant Program		
84.013	D	1,081,262	Title I Program for Neglected and Delinquent Children		
84.027	D	305,551,333	Special Education - Grants to States		
84.048	D	35,011,843	Vocational Education - Basic Grants to States		
84.173	D	10,689,610	Special Education - Preschool Grants		
84.185	D	1,047,750	Byrd Honors Scholarships		
84.186	D	6,899,841	Safe and Drug-Free Schools and Communities - State Grants		
84.196	D	1,298,600	Education for Homeless Children and Youth		
84.206	D	506,551	Javits Gifted and Talented Students Education Grant Program		
84.213	D	2,189,251	Even Start - State Educational Agencies		
84.243	D	2,796,480	Tech-Prep Education		
84.282	D	1,615,187	Charter Schools		
84.287	D	19,600,287	Twenty-First Century Community Learning Centers		
84.293	D	119,503	Foreign Language Assistance		
84.298	D	3,511,733	State Grants for Innovative Programs		
84.318	D	5,600,838	Education Technology State Grants		
84.323	D	1,576,523	Special Education - State Personnel Development		
84.326	D	348,129	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	383,025	Advanced Placement Program		
84.332	D	3,078,479	Comprehensive School Reform Demonstration		
84.357	D	25,327,668	Reading First State Grants		
84.358	D	4,799,003	Rural Education		
84.365	D	10,441,062	English Language Acquisition Grants		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.366	D	4,286,196	Mathematics and Science Partnerships		
84.367	D	62,353,621	Improving Teacher Quality State Grants		
84.368	D	19,009	Grants for Enhanced Assessment Instruments		
84.369	D	8,672,939	Grants for State Assessments and Related Activities		
84.938	D	2,428,078	Hurricane Education Recovery		
93.235	D	1,740,342	Abstinence Education Program		
93.600	D	24,453	Head Start		
93.938	D	981,684	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
94.004	D	497,826	Learn and Serve America - School and Community Based Programs		
		<u>1,161,166,997</u>	Total — N. C. Department of Public Instruction		

**N.C. Department of Transportation**

20.106	D	27,463,426	Airport Improvement Program		
20.205	D	723,637,969	Highway Planning and Construction		
20.218	D	6,622,422	National Motor Carrier Safety		
20.219	D	1,142,771	Recreational Trails Program		
20.232	D	69,155	Commercial Driver License State Programs		
20.312	D	499,706	High Speed Ground Transportation - Next Generation High Speed Rail Program		
20.505	D	967,031	Federal Transit - Metropolitan Planning Grants		
20.509	D	15,233,453	Formula Grants for Other Than Urbanized Areas		
20.516	D	354,065	Job Access - Reverse Commute		
20.516	I	640,034	Job Access - Reverse Commute	N/A	Community Transportation Assoc. of America
20.600	D	6,242,307	State and Community Highway Safety		
20.601	D	1,486,756	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	1,737,064	Occupant Protection		
20.604	D	1,775,734	Safety Incentive Grants for Use of Seatbelts		
20.605	D	1,062,104	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
20.609	D	1,434,182	Safety Belt Performance Grants		
20.610	D	26,851	State Traffic Safety Information System Improvement Grants		
20.612	D	4,600	Incentive Grant Program to Increase Motorcyclist Safety		
23.003	D	2,851,649	Appalachian Development Highway System		
		<u>793,251,279</u>	Total — N. C. Department of Transportation		

STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>N.C. Employment Security Commission</u></b>					
17.002	D	1,922,820	Labor Force Statistics		
17.207	D	30,090,296	Employment Service / Wagner-Peyser Funded Activities		
17.225	D	920,516,578	Unemployment Insurance		
17.245	D	104,336,192	Trade Adjustment Assistance		
17.258	I	21,792	WIA Adult Program	05-2020-33-9900	Cape Fear
17.258	I	330,346	WIA Adult Program	06-2020-33-9900	Cape Fear
17.258	I	976	WIA Adult Program	05-2020-34-9900	Capital Area
17.258	I	40,731	WIA Adult Program	06-2020-34-9900	Capital Area
17.258	I	60,555	WIA Adult Program	05-2020-36-9900	Centralina
17.258	I	436	WIA Adult Program	05-2024-36-9900	Centralina
17.258	I	1,093,242	WIA Adult Program	06-2020-36-9900	Centralina
17.258	I	22,236	WIA Adult Program	05-2020-37-9900	City of Charlotte
17.258	I	440,979	WIA Adult Program	06-2020-37-9900	City of Charlotte
17.258	I	7,623	WIA Adult Program	05-2020-35-9900	City of Durham
17.258	I	41,775	WIA Adult Program	06-2020-35-9900	City of Durham
17.258	I	1,661	WIA Adult Program	05-2020-40-9900	Eastern Carolina
17.258	I	107,582	WIA Adult Program	06-2020-40-9900	Eastern Carolina
17.258	I	4,542	WIA Adult Program	05-2020-44-9900	Lumber River
17.258	I	25,269	WIA Adult Program	05-2020-44-9900	Lumber River
17.258	I	7,967	WIA Adult Program	05-2020-44-9900	Lumber River
17.258	I	110,120	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	635,683	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	213,759	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	558	WIA Adult Program	05-2020-45-9900	Mid-Carolina
17.258	I	134,056	WIA Adult Program	06-2020-45-9900	Mid-Carolina
17.258	I	174	WIA Adult Program	05-2020-29-9900	Mountain Area
17.258	I	11,214	WIA Adult Program	06-2020-29-9900	Mountain Area
17.258	I	3,818	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	5,003	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	-11,559	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	2,219	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	124	WIA Adult Program	05-2020-58-9900	PeeDee
17.258	I	17,079	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	95,108	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	236,636	WIA Adult Program	06-2020-58-9900	PeeDee

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	205,670	WIA Adult Program	06-2020-28-9900	Region Q
17.258	I	6,597	WIA Adult Program	05-2020-54-9900	Regional Partnership
17.258	I	279,848	WIA Adult Program	06-2020-54-9900	Regional Partnership
17.258	I	10,397	WIA Adult Program	05-2020-55-9900	Southwestern
17.258	I	172,458	WIA Adult Program	06-2020-55-9900	Southwestern
17.260	D	713	WIA Dislocated Workers		
17.260	I	19,062	WIA Dislocated Workers	05-2030-33-9900	Cape Fear
17.260	I	287,233	WIA Dislocated Workers	06-2030-33-9900	Cape Fear
17.260	I	261	WIA Dislocated Workers	05-2031-34-9900	Capital Area
17.260	I	6,680	WIA Dislocated Workers	05-2031-34-9900	Capital Area
17.260	I	39,309	WIA Dislocated Workers	06-2031-34-9900	Capital Area
17.260	I	259,222	WIA Dislocated Workers	06-2031-34-9900	Capital Area
17.260	I	61,307	WIA Dislocated Workers	05-2030-36-9900	Centralina
17.260	I	93	WIA Dislocated Workers	05-2030-36-9900	Centralina
17.260	I	6,561	WIA Dislocated Workers	05-2034-36-9900	Centralina
17.260	I	1,384,730	WIA Dislocated Workers	06-2030-36-9900	Centralina
17.260	I	36,262	WIA Dislocated Workers	05-2030-37-9900	City of Charlotte
17.260	I	678,799	WIA Dislocated Workers	06-2030-37-9900	City of Charlotte
17.260	I	2,561	WIA Dislocated Workers	05-2030-35-9900	City of Durham
17.260	I	105,934	WIA Dislocated Workers	06-2030-35-9900	City of Durham
17.260	I	2,511	WIA Dislocated Workers	05-2030-38-9900	Cumberland
17.260	I	44,721	WIA Dislocated Workers	06-2030-38-9900	Cumberland
17.260	I	32,627	WIA Dislocated Workers	06-2030-38-9900	Cumberland
17.260	I	21,398	WIA Dislocated Workers	05-2030-40-9900	Eastern Carolina
17.260	I	614,200	WIA Dislocated Workers	06-2030-40-9900	Eastern Carolina
17.260	I	25,022	WIA Dislocated Workers	05-2030-43-9900	Kerr Tar
17.260	I	86,071	WIA Dislocated Workers	06-2030-43-9900	Kerr Tar
17.260	I	494,454	WIA Dislocated Workers	06-2030-43-9900	Kerr Tar
17.260	I	12,731	WIA Dislocated Workers	05-2030-44-9900	Lumber River
17.260	I	2,613	WIA Dislocated Workers	05-2030-44-9900	Lumber River
17.260	I	3,594	WIA Dislocated Workers	05-2030-44-9900	Lumber River
17.260	I	324,347	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	62,343	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	92,743	WIA Dislocated Workers	06-2030-44-9900	Lumber River

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	27,200	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	469	WIA Dislocated Workers	05-2030-45-9900	Mid-Carolina
17.260	I	6,270	WIA Dislocated Workers	05-2031-45-9900	Mid-Carolina
17.260	I	31	WIA Dislocated Workers	05-2034-45-9900	Mid-Carolina
17.260	I	66,296	WIA Dislocated Workers	06-2030-45-9900	Mid-Carolina
17.260	I	5,834	WIA Dislocated Workers	06-2031-45-9900	Mid-Carolina
17.260	I	-49	WIA Dislocated Workers	04-3730-29-9900	Mountain Area
17.260	I	-2,453	WIA Dislocated Workers	05-2030-29-9900	Mountain Area
17.260	I	46,936	WIA Dislocated Workers	06-2030-29-9900	Mountain Area
17.260	I	3,362	WIA Dislocated Workers	N/A	NEG Greensboro Katrina
17.260	I	5,475	WIA Dislocated Workers	05-2030-59-9900	Northeast
17.260	I	16,071	WIA Dislocated Workers	06-2030-59-9900	Northeast
17.260	I	18,242	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	13,122	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	10,901	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	5,457	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	-6,618	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	-3,576	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	124	WIA Dislocated Workers	05-2030-58-9900	PeeDee
17.260	I	1,709	WIA Dislocated Workers	05-2050-58-9900	PeeDee
17.260	I	780	WIA Dislocated Workers	05-2050-58-9900	PeeDee
17.260	I	8,000	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	129,424	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	181,604	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	125,570	WIA Dislocated Workers	06-2030-28-9900	Region Q
17.260	I	9,210	WIA Dislocated Workers	05-2030-54-9900	Regional Partnership
17.260	I	364,251	WIA Dislocated Workers	06-2030-54-9900	Regional Partnership
17.260	I	189	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	117	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	2,148	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	2,018	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	-561	WIA Dislocated Workers	04-3730-55-9900	Southwestern
17.260	I	12,612	WIA Dislocated Workers	05-2030-55-9900	Southwestern

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	466,801	WIA Dislocated Workers	06-2030-55-9900	Southwestern
17.801	D	1,171,399	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	3,618,258	Local Veterans' Employment Representative Program		
84.346	I	182,303	Vocational Education - Occupational and Employment Information State Grants	N/A	Basic Assist Grant
		<u>1,072,399,588</u>	Total — N. C. Employment Security Commission		
<b><u>N.C. Office of Administrative Hearings</u></b>					
30	D	67,941	Equal Employment Opportunity Commission		
		<u>67,941</u>	Total — N. C. Office of Administrative Hearings		
<b><u>N.C. Office of the Governor</u></b>					
94.002	D	20,251	Retired and Senior Volunteer Program		
94.003	D	356,021	State Commissions		
94.006	D	3,166,026	AmeriCorps		
94.007	D	48,359	Planning and Program Development Grants		
94.009	D	152,860	Training and Technical Assistance		
		<u>3,743,517</u>	Total — N. C. Office of the Governor		
<b><u>N.C. School of Science and Mathematics</u></b>					
84.215	D	267,707	Fund for the Improvement of Education		
		<u>267,707</u>	Total — N. C. School of Science and Mathematics		
<b><u>N.C. Office of Juvenile Justice</u></b>					
16.586	D	299,321	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
		<u>299,321</u>	Total — N.C. Office of Juvenile Justice		
<b><u>State Board of Elections</u></b>					
90.401	D	11,986,941	Help America Vote Act Requirements Payments		
93.617	D	49,506	Voting Access for Individuals with Disabilities - Grants to States		
		<u>12,036,447</u>	Total — State Board of Elections		
		<u>12,661,059,459</u>	Total — Primary Government		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Component Units</i>					
<i>University of North Carolina System:</i>					
<u><b>Appalachian State University</b></u>					
10.001	D	4,442	Agricultural Research - Basic and Applied Research		
10.200	I	9,914	Grants for Agricultural Research, Special Research Grants	RD309-061/3505898	Univ. of Georgia
10.200	I	4,823	Grants for Agricultural Research, Special Research Grants	Z590102	Univ. of Maryland
10.206	D	58,482	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	39,381	Grants for Agricultural Research - Competitive Research Grants	2956/200200710	Institute for Ecosystem Studies
10.604	D	27,699	Technical Assistance for Specialty Crops Program		
10.605	D	215,293	Quality Samples Program		
11.433	D	30,496	Marine Fisheries Initiative		
11.609	D	14,540	Measurement and Engineering Research and Standards		
12.431	D	552,199	Basic Scientific Research		
14.100	D	70,154	College Housing Debt Service		
15.807	I	38,000	Earthquake Hazards Reduction Program	238841A	Univ. of Oregon
19.408	D	488	Educational Exchange - Teachers from Secondary and Postsecondary Levels and School Administrators		
23.001	D	55,003	Appalachian Regional Development (See individual Appalachian Programs)		
23.001	I	40,000	Appalachian Regional Development (See individual Appalachian Programs)	07-0197	AdvantageWest NC
23.011	D	56,919	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	3,995	Appalachian Research, Technical Assistance, and Demonstration Projects	5-30773-1	East Tenn. State Univ.
45.024	D	9,589	Promotion of the Arts - Grants to Organizations and Individuals		
45.162	D	98	Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development		
47.049	D	89,963	Mathematical and Physical Sciences		
47.050	D	5,087	Geosciences		
47.074	D	251,233	Biological Sciences		
47.074	I	27,990	Biological Sciences	46222-7761	Cornell University
47.075	I	580	Social, Behavioral, and Economic Sciences	05-144	American Sociological Assoc.
47.076	D	278,876	Education and Human Resources		
47.078	D	7,274	Polar Programs		
47.079	D	2,416	International Science and Engineering (OISE)		
59	D	577,941	Small Business Administration		
66.510	D	5,973	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.516	D	41,625	P3 Award: National Student Design Competition for Sustainability		

STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.007	D	195,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	15,002,065	Federal Family Education Loans		
84.033	D	448,533	Federal Work-Study Program		
84.038	D	4,474,957	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	282,375	TRIO - Student Support Services		
84.047	D	388,383	TRIO - Upward Bound		
84.063	D	6,333,648	Federal Pell Grant Program		
84.116	D	24,597	Fund for the Improvement of Postsecondary Education		
84.116	I	5,290	Fund for the Improvement of Postsecondary Education	734-7558-210-2093861	Clemson Univ.
84.184	I	3,462	Safe and Drug-Free Schools and Communities - National Programs	07-0150	Higher Educ. Center
84.334	D	1,035,029	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	359,082	Academic Competitiveness Grants		
84.376	D	198,269	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.390	D	25,578	Academic Research Enhancement Award		
93.865	D	60,619	Child Health and Human Development Extramural Research		
93.866	I	72,988	Aging Research	G-42-6C7-G1	Georgia Tech
94.002	D	61,028	Retired and Senior Volunteer Program		
94.011	D	413,877	Foster Grandparent Program		
94.016	D	318,277	Senior Companion Program		
		<u>32,223,530</u>	Total — Appalachian State University		

East Carolina University

10	D	2,624	U.S. Department of Agriculture		
10.206	D	47,728	Grants for Agricultural Research - Competitive Research Grants		
10.217	D	42,073	Higher Education Challenge Grants		
10.250	I	672	Agricultural and Rural Economic Research	F184542	Univ. of Wisconsin
10.303	D	100,202	Integrated Programs		
11	D	12,704	U.S. Department of Commerce		
11.460	D	47,125	Special Oceanic and Atmospheric Projects		
11.478	D	147,048	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
12	D	99,171	U.S. Department of Defense		
12	I	3,098	U.S. Department of Defense	750263 US	Radian Intl. LLC
12.300	D	62,855	Basic and Applied Scientific Research		
12.420	D	358,200	Military Medical Research and Development		
12.901	D	-98	Mathematical Sciences Grants Program		
14.511	D	104,531	Community Outreach Partnership Center Program		

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Federal CFDA Number	Direct/Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15	D	203,154	U.S. Department of the Interior		
15.608	D	9,429	Fish and Wildlife Management Assistance		
15.810	D	315	National Cooperative Geologic Mapping Program		
16.541	I	10,062	Part E - Developing, Testing and Demonstrating Promising New Programs	N/A	National Children's Alliance
43	D	216,861	National Aeronautics and Space Administration		
43	I	1,044	National Aeronautics and Space Administration	PO60661	College of Charleston
45.024	D	1,540	Promotion of the Arts - Grants to Organizations and Individuals		
45.313	D	15,593	Laura Bush 21st Century Librarian Program		
47.041	D	21,192	Engineering Grants		
47.049	D	144,840	Mathematical and Physical Sciences		
47.049	I	31,335	Mathematical and Physical Sciences	501-1337-01	Purdue Univ.
47.050	D	186,202	Geosciences		
47.050	I	7,504	Geosciences	SUB# 16-2002	American Museum of Natural History
47.050	I	335	Geosciences	03SC-NSF1042	Duke University
47.070	D	398,896	Computer and Information Science and Engineering		
47.074	D	513,159	Biological Sciences		
47.074	I	48,557	Biological Sciences	50105-1	Field Museum
47.074	I	4,439	Biological Sciences	532700	Northeastern Univ.
47.074	I	-10,959	Biological Sciences	10167-112939	Univ. of Virginia
47.074	I	3,570	Biological Sciences	10167-112940	Univ. of Virginia
47.074	I	12,072	Biological Sciences	GA10618-127098	Univ. of Virginia
47.075	D	351,233	Social, Behavioral, and Economic Sciences		
47.076	D	330,352	Education and Human Resources		
47.076	I	35,131	Education and Human Resources	ERD63	Florida Atlantic Univ.
47.078	D	29,120	Polar Programs		
81	D	35,895	U.S. Department of Energy		
81	I	27,601	U.S. Department of Energy	545794	Sandia National Labs
81.049	I	9,889	Office of Science Financial Assistance Program	011213-IU	Indiana Univ.
81.049	I	18,084	Office of Science Financial Assistance Program	60007050	Ohio State Univ.
81.049	I	1,433	Office of Science Financial Assistance Program	RF01020192	Ohio State Univ.
84.007	D	1,290,503	Federal Supplemental Educational Opportunity Grants		
84.016	D	42,014	Undergraduate International Studies and Foreign Language Programs		
84.019	D	-9,374	Overseas - Faculty Research Abroad		
84.032	D	9,139,265	Federal Family Education Loans		
84.033	D	570,472	Federal Work-Study Program		
84.038	D	11,915,839	Federal Perkins Loan Program - Federal Capital Contributions		

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84.063	D	13,536,134	Federal Pell Grant Program		
84.133	I	7,659	National Institute on Disability and Rehabilitation Research	02-8300-2005-0031	Southern Univ. A&M
84.215	I	-2,010	Fund for the Improvement of Education	MD-05-8017	National Council on Economic Education
84.324	I	41,046	Research in Special Education	5468	Univ. of Connecticut
84.325	D	618,266	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	49,687	Transition to Teaching		
84.375	D	731,809	Academic Competitiveness Grants		
84.376	D	203,156	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.086	D	60,398	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.124	D	20,909	Nurse Anesthetist Traineeships		
93.153	D	269,776	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.173	D	540,868	Research Related to Deafness and Communication Disorders		
93.213	D	188,935	Research and Training in Complementary and Alternative Medicine		
93.247	D	530,008	Advanced Education Nursing Grant Program		
93.262	D	33,909	Occupational Safety and Health Program		
93.262	I	3,784	Occupational Safety and Health Program	G-4606-5 (FORMALLY G)	Colorado State Univ.
93.272	D	19,841	Alcohol National Research Service Awards for Research Training		
93.273	D	440,499	Alcohol Research Programs		
93.273	I	79,011	Alcohol Research Programs	1-48U-9621	RTI
93.279	D	-1,525	Drug Abuse and Addiction Research Programs		
93.283	D	339	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	64,148	Centers for Disease Control and Prevention - Investigations and Technical Assistance	N/A	AAMC
93.342	D	103,423	Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students		
93.358	D	89,950	Advanced Education Nursing Traineeships		
93.361	D	23,463	Nursing Research		
93.364	D	259,849	Nursing Student Loans		
93.389	I	57,057	National Center for Research Resources	UT13177	Ohio Univ.
93.395	D	447,307	Cancer Treatment Research		
93.395	I	452	Cancer Treatment Research	RTOG0212	American College of Radiology
93.395	I	587	Cancer Treatment Research	RTOG0247	American College of Radiology
93.395	I	160	Cancer Treatment Research	E1F03	Eastern Cooperative Oncology Group
93.395	I	21,552	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group
93.395	I	965	Cancer Treatment Research	E4A03	Eastern Cooperative Oncology Group
93.395	I	242	Cancer Treatment Research	ECOG 40101	Eastern Cooperative Oncology Group

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93.395	I	2,195	Cancer Treatment Research	ECOG 80101	Eastern Cooperative Oncology Group
93.395	I	31	Cancer Treatment Research	ECOG CALGB 9	Eastern Cooperative Oncology Group
93.395	I	6,385	Cancer Treatment Research	ECOG E2496	Eastern Cooperative Oncology Group
93.395	I	640	Cancer Treatment Research	ECOG E3999	Eastern Cooperative Oncology Group
93.395	I	6	Cancer Treatment Research	ECOG E4201	Eastern Cooperative Oncology Group
93.395	I	1,581	Cancer Treatment Research	ECOG E4402	Eastern Cooperative Oncology Group
93.395	I	8	Cancer Treatment Research	ECOG E5501	Eastern Cooperative Oncology Group
93.395	I	572	Cancer Treatment Research	ECOG E6800	Eastern Cooperative Oncology Group
93.395	I	12,675	Cancer Treatment Research	ECOG E8200	Eastern Cooperative Oncology Group
93.395	I	25	Cancer Treatment Research	ECOG N0147	Eastern Cooperative Oncology Group
93.395	I	97	Cancer Treatment Research	ECOG S0008	Eastern Cooperative Oncology Group
93.395	I	896	Cancer Treatment Research	ECOG S0012	Eastern Cooperative Oncology Group
93.395	I	112	Cancer Treatment Research	IBCSG 24-02	Eastern Cooperative Oncology Group
93.395	I	8,912	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	3,578	Cancer Treatment Research	00507-07	National Childhood Cancer Foundation
93.395	I	24,142	Cancer Treatment Research	12886	National Childhood Cancer Foundation
93.395	I	1,383	Cancer Treatment Research	98543-1207	National Childhood Cancer Foundation
93.395	I	-1,715	Cancer Treatment Research	C-08	National Surgical Adjuvant Breast and Bowel
93.395	I	4,707	Cancer Treatment Research	FB-AX-003	National Surgical Adjuvant Breast and Bowel
93.395	I	19,169	Cancer Treatment Research	TFED35-194	National Surgical Adjuvant Breast and Bowel
93.396	D	178,231	Cancer Biology Research		
93.398	D	159,660	Cancer Research Manpower		
93.399	I	383	Cancer Control	P1507-P1807	National Surgical Adjuvant Breast and Bowel
93.399	I	293	Cancer Control	PFED21-ECU-0	National Surgical Adjuvant Breast and Bowel
93.399	I	4,632	Cancer Control	PFED21-ECU01	National Surgical Adjuvant Breast and Bowel
93.652	I	2,637	Adoption Opportunities	N/A	Children's Home Society of North Carolina
93.821	D	48	Cell Biology and Biophysics Research		
93.837	I	162,004	Heart and Vascular Diseases Research	121654	Duke University
93.837	I	-21	Heart and Vascular Diseases Research	127779	Duke University
93.837	I	8,767	Heart and Vascular Diseases Research	134682	Duke University
93.838	D	84,049	Lung Diseases Research		
93.839	I	549	Blood Diseases and Resources Research	05-10745D	Med. College of Georgia
93.839	I	24,014	Blood Diseases and Resources Research	7210027	St. Jude Children's Research Hospital
93.839	I	9,894	Blood Diseases and Resources Research	PO# 7166523	St. Jude Children's Research Hospital
93.846	D	769,575	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	343	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Duke University

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93.846	I	-1,456	Arthritis, Musculoskeletal and Skin Diseases Research	AR049459-PC	Med. Univ. of South Carolina
93.846	I	6,997	Arthritis, Musculoskeletal and Skin Diseases Research	AR049459PC	Med. Univ. of South Carolina
93.847	D	1,005,309	Diabetes, Endocrinology and Metabolism Research		
93.847	I	-344	Diabetes, Endocrinology and Metabolism Research	05-099	Univ. of Texas Med. Branch at Galveston
93.848	D	200,486	Digestive Diseases and Nutrition Research		
93.849	D	304,993	Kidney Diseases, Urology and Hematology Research		
93.849	I	4,176	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	2,410	Kidney Diseases, Urology and Hematology Research	R01 DK65114-01	Tufts Univ.
93.853	D	322,060	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	50,227	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000134628	Children's Hospital of Boston
93.853	I	-5,232	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000093360	Children's Hospital of Boston
93.853	I	5,216	Extramural Research Programs in the Neurosciences and Neurological Disorders	ECU 5-07332	Washington Univ.
93.855	D	606,568	Allergy, Immunology and Transplantation Research		
93.856	D	269,894	Microbiology and Infectious Diseases Research		
93.856	I	372	Microbiology and Infectious Diseases Research	303-0316	Duke University
93.859	D	80,674	Biomedical Research and Research Training		
93.865	D	94,040	Child Health and Human Development Extramural Research		
93.866	D	554,950	Aging Research		
93.884	D	384,983	Grants for Training in Primary Care Medicine and Dentistry		
93.918	D	293,490	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.925	D	157,020	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.956	D	446,224	Agricultural Health and Safety Programs		
		<u>51,349,698</u>	Total — East Carolina University		

Elizabeth City State University

10.308	I	45,815	Resident Instruction Grants for Insular Area Activities	CR38820-16383	Virginia State University
11.481	D	9,385	Educational Partnership Program		
12.300	D	70,486	Basic and Applied Scientific Research		
12.431	D	80,448	Basic Scientific Research		
12.901	D	48,366	Mathematical Sciences Grants Program		
14.169	D	79,875	Housing Counseling Assistance Program		
14.237	D	143,123	Historically Black Colleges and Universities Program		
14.408	D	38,753	Fair Housing Initiatives Program		
14.521	D	34,623	Universities Rebuilding America Program - Community Design		
15.632	D	41,440	Conservation Grants Private Stewardship for Imperiled Species		
15.924	D	75	Historically Black Colleges and Universities Preservation Initiative		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.588	D	67,281	Violence Against Women Formula Grants		
20.205	D	16,059	Highway Planning and Construction		
20.215	I	29,717	Highway Training and Education	DTFH61-01-X-00097	South Carolina State
43.001	D	18,813	Aerospace Education Services Program		
47.050	D	231,816	Geosciences		
47.070	D	15,851	Computer and Information Science and Engineering		
47.076	D	47,217	Education and Human Resources		
47.076	I	3,749	Education and Human Resources	SUB2005292	University of Alabama
47.076	I	66,186	Education and Human Resources	DUE-0525433	University of New Hampshire
47.076	I	94,056	Education and Human Resources	HRD0116000	Virginia Union University
47.078	I	289,469	Polar Programs	ANT0424589	University of Kansas
66.436	D	5,123	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.716	D	1,220	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach		
84.007	D	370,855	Federal Supplemental Educational Opportunity Grants		
84.031	D	2,244,746	Higher Education - Institutional Aid		
84.032	D	71,617	Federal Family Education Loans		
84.033	D	234,422	Federal Work-Study Program		
84.038	D	834,361	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	297,278	TRIO - Student Support Services		
84.044	D	351,300	TRIO - Talent Search		
84.047	D	314,485	TRIO - Upward Bound		
84.063	D	5,340,614	Federal Pell Grant Program		
84.120	D	100,284	Minority Science and Engineering Improvement		
84.217	D	251,401	TRIO - McNair Post-Baccalaureate Achievement		
84.268	D	10,270,273	Federal Direct Student Loans		
84.325	D	484	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	338,590	Transition to Teaching		
84.367	I	4,200	Improving Teacher Quality State Grants	05-NC10	NE N.C. Writing Project
93.243	D	3,278	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.307	D	211,456	Minority Health and Health Disparities Research		
93.571	D	7,071	Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.940	D	24,044	HIV Prevention Activities - Health Department Based		
98.012	D	1,464,016	USAID Development Partnerships for University Cooperation and Development		
		24,213,721	Total — Elizabeth City State University		
<b><u>Fayetteville State University</u></b>					
11.550	D	-734	Public Telecommunications Facilities Planning and Construction		
12.420	D	-25,267	Military Medical Research and Development		
12.431	D	72,663	Basic Scientific Research		
43.001	D	3,158	Aerospace Education Services Program		
47.049	D	-5,364	Mathematical and Physical Sciences		
47.076	D	156,981	Education and Human Resources		
84.007	D	886,369	Federal Supplemental Educational Opportunity Grants		
84.031	D	3,282,845	Higher Education - Institutional Aid		
84.032	D	24,036,467	Federal Family Education Loans		
84.033	D	679,311	Federal Work-Study Program		
84.038	D	2,765,794	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	309,498	TRIO - Student Support Services		
84.044	D	254,507	TRIO - Talent Search		
84.047	D	277,217	TRIO - Upward Bound		
84.063	D	9,844,276	Federal Pell Grant Program		
84.066	D	378,073	TRIO - Educational Opportunity Centers		
84.120	D	31,084	Minority Science and Engineering Improvement		
84.334	D	335,229	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.370	D	449,325	DC School Choice Incentive Program		
84.376	D	154,229	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.307	D	649,738	Minority Health and Health Disparities Research		
93.570	D	23,918	Community Services Block Grant - Discretionary Awards		
93.779	D	12,884	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.859	D	404,211	Biomedical Research and Research Training		
99	I	142,343	Other Federal Assistance	N/A	Center for Public Broadcasting
99	I	33,907	Other Federal Assistance	N/A	Cumberland County
99	I	324	Other Federal Assistance	N/A	Cumberland County
99	I	1,822	Other Federal Assistance	N/A	Morehouse School of Medicine
99	I	100	Other Federal Assistance	N/A	SIFE
99	I	-345	Other Federal Assistance	N/A	University of Alabama

# STATE OF NORTH CAROLINA

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99	I	36,297	Other Federal Assistance	N/A	U.S. DHHS
99	I	4,038	Other Federal Assistance	N/A	Virginia Tech Foundation
		45,194,898	Total — Fayetteville State University		

### North Carolina Agricultural & Technical State University

10	D	386,971	U.S. Department of Agriculture		
10	I	333	U.S. Department of Agriculture	N/A	Colorado State University
10	I	1,215	U.S. Department of Agriculture	02-447398-NSTI-NCAT-NC	South Carolina State University
10	I	7,455	U.S. Department of Agriculture	332.77-05.008	Tennessee State University
10	I	1,601	U.S. Department of Agriculture	UF06044	University of Florida
10	I	-834	U.S. Department of Agriculture	RD 309-301/5493833	University of Georgia
10	I	6,475	U.S. Department of Agriculture	19070-425632	Virginia Polytechnic Institute
10	I	24,484	U.S. Department of Agriculture	CR-0333-0001	West Virginia State University
10	I	15,491	U.S. Department of Agriculture	LG-14476	West Virginia State University
10.200	I	5,419	Grants for Agricultural Research, Special Research Grants	RD309-040/3581477	University of Georgia
10.205	D	2,821,721	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205	I	4,431	Payments to 1890 Land-Grant Colleges and Tuskegee University	PO U130837	University of Maryland
10.206	I	13,204	Grants for Agricultural Research - Competitive Research Grants	SUB-2005-35618-15756-NCAT	Alabama A&M University
10.206	I	7,163	Grants for Agricultural Research - Competitive Research Grants	AGREEMENT DATED 11/15/05	Tennessee State University
10.210	D	72,515	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.216	D	631,601	1890 Institution Capacity Building Grants		
10.250	D	2,245	Agricultural and Rural Economic Research		
10.302	I	27,841	Initiative for Future Agriculture and Food Systems	2001-52101-11411-NCAT	Fort Valley State University
10.303	D	24,482	Integrated Programs		
10.303	I	19,431	Integrated Programs	TCE 450021	Texas A&M University
10.443	D	30,271	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.455	D	54,019	Community Outreach and Assistance Partnership Program		
10.455	I	376	Community Outreach and Assistance Partnership Program	N/A	Virginia State University
10.500	D	3,088,295	Cooperative Extension Service		
10.500	I	5,311	Cooperative Extension Service	622151	Texas A&M
10.500	I	15,792	Cooperative Extension Service	RE675-109-7512027	University of Georgia
10.500	I	7,314	Cooperative Extension Service	19070-546071	Virginia Polytechnic Institute
10.960	D	10,733	Technical Agricultural Assistance		
11.400	D	126,921	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.481	D	558,164	Educational Partnership Program		

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12	D	1,344,020	U.S. Department of Defense		
12	I	20,159	U.S. Department of Defense	05-3005-NCAT	3 Phoenix, Inc.
12	I	16,564	U.S. Department of Defense	06-3010-NCAT	3 Phoenix, Inc.
12	I	35,277	U.S. Department of Defense	06-3011-001-NCAT	3 Phoenix, Inc.
12	I	64,372	U.S. Department of Defense	PO 6004.005.01-1	Alion Science and Technology
12	I	103,864	U.S. Department of Defense	06-S567-06-C2	Clarkson Aerospace
12	I	7,695	U.S. Department of Defense	NCAT 05-0003-C1	Clarkson Aerospace
12	I	46,277	U.S. Department of Defense	NCAT006-5001-[2]-C2	Clarkson Aerospace
12	I	103,010	U.S. Department of Defense	ICA-05-03-004	General Dynamics
12	I	57,933	U.S. Department of Defense	909322	Johns Hopkins University
12	I	5,974	U.S. Department of Defense	PO 7146615	Lockheed Martin Corporation
12	I	38,830	U.S. Department of Defense	PO4129	Lockheed Martin Corporation
12	I	230,819	U.S. Department of Defense	7100014878	Lockheed Martin Corporation
12	I	37,965	U.S. Department of Defense	DO# 4THZ97064543	Mississippi State University
12	I	2,763	U.S. Department of Defense	00014-4-0115	Penn State University
12	I	101	U.S. Department of Defense	7014-4-0117	Penn State University
12	I	956	U.S. Department of Defense	DTRA0003	Penn State University
12	I	84,299	U.S. Department of Defense	DTRA0006.01	Penn State University
12	I	54,645	U.S. Department of Defense	FY05-06NCA&T-CCM	Pittsburg State University
12	I	27,457	U.S. Department of Defense	FY2005-2006NCA&T-CAMSS	Pittsburg State University
12	I	372	U.S. Department of Defense	PO#4400076192	Raytheon Company
12	I	2,640	U.S. Department of Defense	PO 4400217107	Raytheon Corporation
12	I	2,445	U.S. Department of Defense	PO Sub7522-22341	TEC, Inc.
12	I	11,652	U.S. Department of Defense	N00014-06-M-0399	Triangle Polymer Technologies
12	I	230,026	U.S. Department of Defense	441186C	United Negro College Fund
12	I	52,993	U.S. Department of Defense	05-S555-0006-C3	Universal Technology Corp.
12.300	D	1,310,785	Basic and Applied Scientific Research		
12.431	D	1,344,213	Basic Scientific Research		
12.431	I	132	Basic Scientific Research	04-SC-ARO-1020	Duke University
12.431	I	85,405	Basic Scientific Research	Z859301	University of Maryland
12.630	D	124,478	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	205,826	Air Force Defense Research Sciences Program		
14	I	15,282	U.S. Department of Housing and Urban Development	Agreement dated 1/1/2005	City of Greensboro
14.520	D	184,095	Historically Black Colleges and Universities Program		
15.807	D	9,850	Earthquake Hazards Reduction Program		
20	D	70,920	U.S. Department of Transportation		

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20	I	92,017	U.S. Department of Transportation	437-25-46	Iowa State University
20	I	30,268	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	South Carolina State University
20	I	6,776	U.S. Department of Transportation	99-NCA&T-E1 TASK ORDER 1	University of Tennessee
43	D	841,836	National Aeronautics and Space Administration		
43	I	-3,384	National Aeronautics and Space Administration	0001	2020 Company LLC
43	I	31,024	National Aeronautics and Space Administration	5H07563	Boeing
43	I	58,738	National Aeronautics and Space Administration	908790	Johns Hopkins University
43	I	-2,071	National Aeronautics and Space Administration	LETTER DATED 9-23-03	NACME
43	I	19,135	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43	I	234,710	National Aeronautics and Space Administration	NCAT-03-01	NIA
43	I	70,240	National Aeronautics and Space Administration	Letter dated 7/15/2006	United Negro College Fund
43	I	66,298	National Aeronautics and Space Administration	UF-EIES-0202006-NCAT	University of Florida
43	I	168,351	National Aeronautics and Space Administration	Z689201	University of Maryland
47	D	1,266,006	National Science Foundation		
47	I	61,951	National Science Foundation	Subcontract #2	Hampton University
47	I	20,999	National Science Foundation	DMI-0419218	Performance Polymer Solutions
47	I	8,471	National Science Foundation	2905-05-0338	Sinmat, Inc.
47	I	217,189	National Science Foundation	04-308: A6735	University of Illinois
47	I	45,092	National Science Foundation	CR-19070-427756	Virginia Polytechnic Institute
47.041	D	7,917	Engineering Grants		
47.041	I	33,547	Engineering Grants	01-061004	Bluerise, Inc.
47.041	I	30,457	Engineering Grants	F010310	University of Michigan
47.041	I	272,837	Engineering Grants	EEC-0540834	University of Minnesota
47.041	I	485	Engineering Grants	UTA09-820	University of Texas at Austin
47.041	I	41,816	Engineering Grants	CR-19070-4227756	Virginia Polytechnic Institute
47.049	D	492,690	Mathematical and Physical Sciences		
47.049	I	-482	Mathematical and Physical Sciences	45499-7678	Cornell University
47.050	D	103,411	Geosciences		
47.070	D	167,376	Computer and Information Science and Engineering		
47.070	I	-3,431	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.075	D	4,409	Social, Behavioral, and Economic Sciences		
47.076	D	2,875,913	Education and Human Resources		
47.076	I	5,586	Education and Human Resources	803-7558-2062004160	Clemson University
47.076	I	136,316	Education and Human Resources	041447002	Utah State University
47.078	D	43,000	Polar Programs		
47.079	I	134,884	International Science and Engineering (OISE)	3027-NCATS-NSF-0062	Penn State University

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47.079	I	133	International Science and Engineering (OISE)	CR-19070-427756	Virginia Polytechnic Institute
66	D	95,067	Environmental Protection Agency		
81	D	259,243	U.S. Department of Energy		
81	I	78,339	U.S. Department of Energy	633254-192522	Howard University
81	I	200	U.S. Department of Energy	XCX-2-31214-01	MRI-NREL
81	I	6,727	U.S. Department of Energy	ACQ-4-33623-07	National Renewable Energy Lab
81	I	4,849	U.S. Department of Energy	CK# 25361	Oak Ridge
81	I	9,255	U.S. Department of Energy	96D1805	Southeast University
81	I	38,044	U.S. Department of Energy	4000020229	UT Battelle
81.089	D	130,584	Fossil Energy Research and Development		
81.123	I	126,689	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	SC10041	Prairie View A&M University
84	D	1,709,372	U.S. Department of Education		
84	I	5,495	U.S. Department of Education	AGREEMENT DATED 4/20/04	RFTEN
84.007	D	643,560	Federal Supplemental Educational Opportunity Grants		
84.031	D	11,339,049	Higher Education - Institutional Aid		
84.033	D	444,223	Federal Work-Study Program		
84.038	D	1,958,931	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	301,152	TRIO - Student Support Services		
84.047	D	345,412	TRIO - Upward Bound		
84.063	D	13,279,274	Federal Pell Grant Program		
84.120	D	9,707	Minority Science and Engineering Improvement		
84.200	D	41	Graduate Assistance in Areas of National Need		
84.217	D	267,108	TRIO - McNair Post-Baccalaureate Achievement		
84.268	D	66,427,903	Federal Direct Student Loans		
84.315	D	230,892	Capacity Building for Traditionally Underserved Populations		
84.324	I	21,772	Research in Special Education	658835	University of Hawaii
84.325	D	345,595	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.334	D	41,498	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.342	D	-17	Preparing Tomorrow's Teachers to Use Technology		
93	D	691,729	U.S. Department of Health and Human Services		
93	I	6,040	U.S. Department of Health and Human Services	RR571-183/8920667	University of Georgia
93.004	I	19,518	Cooperative Agreements to Improve the Health Status of Minority Populations	AGREEMENT DATED 11/15/05	Forsyth Medical Center
93.134	I	32,723	Grants to Increase Organ Donations	00011	National Kidney Foundation
93.194	I	18,344	Community Prevention Coalitions (Partnership)	#00011	National Kidney Foundation
93.242	I	32,869	Mental Health Research Grants	RR274-2658920947	University of Georgia

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93.242	I	143	Mental Health Research Grants	RR274-29618920947	University of Georgia
93.243	I	1,695	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	TI-17165	Morehouse College
93.262	D	29,744	Occupational Safety and Health Program		
93.273	D	72,169	Alcohol Research Programs		
93.359	D	178,032	Nurse Education, Practice and Retention Grants		
93.361	D	67,777	Nursing Research		
93.389	D	362,211	National Center for Research Resources		
93.779	D	2,922	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.855	D	32,912	Allergy, Immunology and Transplantation Research		
98	I	88,749	United States Agency for International Development	RC710-013/409254	University of Georgia
98	I	433	United States Agency for International Development	RC710-013/409254	University of Georgia
98.001	I	270,476	USAID Foreign Assistance for Programs Overseas	N19070A-4256632	Virginia Polytechnic Institute
99	I	9,068	Other Federal Assistance	Executed Agreement 2/3/06	Overseas Cambodian Invest Corp.
		121,522,562	Total — North Carolina Agricultural & Technical State University		

### North Carolina Central University

10.450	D	840,320	Crop Insurance		
12.420	I	13,363	Military Medical Research and Development	128327	Duke University
12.431	D	359,390	Basic Scientific Research		
12.800	D	59,708	Air Force Defense Research Sciences Program		
14.246	D	73,683	Community Development Block Grants / Brownfields Economic Development Initiative		
14.512	D	61,902	Community Development Work-Study Program		
15.914	D	138,094	National Register of Historic Places		
16.541	D	36,779	Part E - Developing, Testing and Demonstrating Promising New Programs		
17.235	I	37,782	Senior Community Service Employment Program	231	Senior Service America, Inc.
43.002	D	121,457	Technology Transfer		
45.024	D	14,775	Promotion of the Arts - Grants to Organizations and Individuals		
45.313	D	84,275	Laura Bush 21st Century Librarian Program		
47.041	D	24,290	Engineering Grants		
47.049	D	6,098	Mathematical and Physical Sciences		
47.050	D	34,913	Geosciences		
47.076	D	636,077	Education and Human Resources		
81.049	D	326,590	Office of Science Financial Assistance Program		
81.087	I	30,610	Renewable Energy Research and Development	RAA-18675-03	National Renewable Energy Lab
84.007	D	921,350	Federal Supplemental Educational Opportunity Grants		

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84.015	I	5,398	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1024	Duke University
84.031	D	5,289,055	Higher Education - Institutional Aid		
84.033	D	655,870	Federal Work-Study Program		
84.038	D	6,307,202	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	10,381,363	Federal Pell Grant Program		
84.215	D	45,292	Fund for the Improvement of Education		
84.268	D	55,889,705	Federal Direct Student Loans		
84.325	D	232,783	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	442,854	Transition to Teaching		
84.375	D	447,162	Academic Competitiveness Grants		
84.376	D	91,994	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.009	D	1,576	Compassion Capital Fund		
93.178	D	67,423	Nursing Workforce Diversity		
93.279	D	521,164	Drug Abuse and Addiction Research Programs		
93.307	D	739,019	Minority Health and Health Disparities Research		
93.361	D	38,493	Nursing Research		
93.364	D	29,454	Nursing Student Loans		
93.393	D	429,305	Cancer Cause and Prevention Research		
93.396	D	205,338	Cancer Biology Research		
93.397	I	10,429	Cancer Centers Support Grants	126643	Duke University
93.399	D	139,510	Cancer Control		
93.570	I	35,593	Community Services Block Grant - Discretionary Awards	04-1112	National Youth Sport Program
93.822	D	26,427	Health Careers Opportunity Program		
93.837	D	570,852	Heart and Vascular Diseases Research		
93.853	D	283,935	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	107,436	Allergy, Immunology and Transplantation Research		
93.859	D	673,741	Biomedical Research and Research Training		
93.865	D	1,510	Child Health and Human Development Extramural Research		
93.879	D	143,248	Medical Library Assistance		
93.925	D	253,334	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
98.001	I	-350	USAID Foreign Assistance for Programs Overseas	N/A	UNCF Special Programs
		<u>87,887,571</u>	Total — North Carolina Central University		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>North Carolina School of the Arts</u></b>					
84.007	D	52,167	Federal Supplemental Educational Opportunity Grants		
84.033	D	33,303	Federal Work-Study Program		
84.038	D	587,496	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	483,651	Federal Pell Grant Program		
84.268	D	4,711,434	Federal Direct Student Loans		
84.375	D	34,850	Academic Competitiveness Grants		
		<u>5,902,901</u>	Total — North Carolina School of the Arts		
<b><u>North Carolina State University</u></b>					
10	D	4,489,744	U.S. Department of Agriculture		
10	I	-12,045	U.S. Department of Agriculture	22-1-128	BRDC
10	I	1,511	U.S. Department of Agriculture	2006-0410	Forecon, Inc.
10	I	7,914	U.S. Department of Agriculture	412-30-40	Iowa State Univ.
10	I	12,325	U.S. Department of Agriculture	N/A	IPM Development Company
10	I	23,343	U.S. Department of Agriculture	330544-080300-06	Mississippi State
10	I	91,619	U.S. Department of Agriculture	RF00908498 #741927	Ohio State Univ.
10	I	14,335	U.S. Department of Agriculture	N/A	Purdue University
10	I	139,649	U.S. Department of Agriculture	2-42U-9230	RTI
10	I	4,164	U.S. Department of Agriculture	36-220911 17276190	Tuskegee University
10	I	2,000	U.S. Department of Agriculture	6015-0000000449	Univ. of Florida
10	I	-494	U.S. Department of Agriculture	6015-0000000255	Univ. of Florida
10	I	1,297	U.S. Department of Agriculture	6015-0000000261	Univ. of Florida
10	I	1,278	U.S. Department of Agriculture	6015-0000000273	Univ. of Florida
10	I	5,000	U.S. Department of Agriculture	6015-0000000290	Univ. of Florida
10	I	4,245	U.S. Department of Agriculture	6015-0000000310	Univ. of Florida
10	I	-688	U.S. Department of Agriculture	6015-0000000323	Univ. of Florida
10	I	1,086	U.S. Department of Agriculture	6015-0000000333	Univ. of Florida
10	I	472	U.S. Department of Agriculture	6015-0000000380	Univ. of Florida
10	I	6,662	U.S. Department of Agriculture	6015-0000000447	Univ. of Florida
10	I	7,171	U.S. Department of Agriculture	6015-0000000448	Univ. of Florida
10	I	10,000	U.S. Department of Agriculture	6015-0000000451	Univ. of Florida
10	I	21,358	U.S. Department of Agriculture	6015-0000000477	Univ. of Florida
10	I	14,668	U.S. Department of Agriculture	6015-0000000496	Univ. of Florida
10	I	5,169	U.S. Department of Agriculture	6015-0000000497	Univ. of Florida
10	I	2,338	U.S. Department of Agriculture	6015-0000000498	Univ. of Florida

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10	I	47,968	U.S. Department of Agriculture	CR-19071-428025	Virginia Polytechnic Institute
10.001	D	885,152	Agricultural Research - Basic and Applied Research		
10.001	I	-6	Agricultural Research - Basic and Applied Research	PO36289/51304	Langston University
10.001	I	22,694	Agricultural Research - Basic and Applied Research	61-4666A	Michigan State Univ.
10.001	I	44,457	Agricultural Research - Basic and Applied Research	V194736	Univ. of Wisconsin
10.025	D	300,306	Plant and Animal Disease, Pest Control, and Animal Care		
10.168	D	36,100	Farmers' Market Promotion Program		
10.200	D	1,760,291	Grants for Agricultural Research, Special Research Grants		
10.200	I	4,733	Grants for Agricultural Research, Special Research Grants	04-EPP-534070-NCSU	Auburn University
10.200	I	26,327	Grants for Agricultural Research, Special Research Grants	1015-7559-207-2004	Clemson University
10.200	I	9,586	Grants for Agricultural Research, Special Research Grants	46747-7588	Cornell University
10.200	I	8,594	Grants for Agricultural Research, Special Research Grants	51401-8272	Cornell University
10.200	I	-25,243	Grants for Agricultural Research, Special Research Grants	416-30-15	Iowa State Univ.
10.200	I	1,000	Grants for Agricultural Research, Special Research Grants	N/A	Mississippi State
10.200	I	4,507	Grants for Agricultural Research, Special Research Grants	2004-NCSU-MBA	Rutgers University
10.200	I	16,299	Grants for Agricultural Research, Special Research Grants	N/A	S.C. Dept. of Natural Resources
10.200	I	11,562	Grants for Agricultural Research, Special Research Grants	N/A	Univ. of Arkansas
10.200	I	15,393	Grants for Agricultural Research, Special Research Grants	UF IFAS 00062505	Univ. of Florida
10.200	I	60,919	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00056073	Univ. of Florida
10.200	I	57,868	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00062584	Univ. of Florida
10.200	I	30,100	Grants for Agricultural Research, Special Research Grants	UF-IFAS-0004918102	Univ. of Florida
10.200	I	6,423	Grants for Agricultural Research, Special Research Grants	2003-1035-02	Univ. of Georgia
10.200	I	30,541	Grants for Agricultural Research, Special Research Grants	RD309-049/6582527	Univ. of Georgia
10.200	I	26,807	Grants for Agricultural Research, Special Research Grants	RD309-055/7877217	Univ. of Georgia
10.200	I	4,001	Grants for Agricultural Research, Special Research Grants	RD309-055/7877237	Univ. of Georgia
10.200	I	8,207	Grants for Agricultural Research, Special Research Grants	RD309-055/9820117	Univ. of Georgia
10.200	I	1,398	Grants for Agricultural Research, Special Research Grants	RD309-055/9820247	Univ. of Georgia
10.200	I	40,623	Grants for Agricultural Research, Special Research Grants	RD309-061/8922627	Univ. of Georgia
10.200	I	85,031	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	Univ. of Georgia
10.200	I	15,000	Grants for Agricultural Research, Special Research Grants	RD309-061/9821287	Univ. of Georgia
10.200	I	3,860	Grants for Agricultural Research, Special Research Grants	RD309-061/9822597	Univ. of Georgia
10.200	I	180	Grants for Agricultural Research, Special Research Grants	RD309-067/9821727	Univ. of Georgia
10.200	I	97,114	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	Univ. of Georgia
10.200	I	21,991	Grants for Agricultural Research, Special Research Grants	UM-S622	Univ. of Maine
10.200	I	782	Grants for Agricultural Research, Special Research Grants	AES3806-001.02	Univ. of Tennessee
10.200	I	13,397	Grants for Agricultural Research, Special Research Grants	CR-19071-428201	Virginia Polytechnic Institute

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10.200	I	42,740	Grants for Agricultural Research, Special Research Grants	98-464E-NCSU	West Virginia Univ.
10.202	D	844,904	Cooperative Forestry Research		
10.203	D	9,444,694	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	7,467,521	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	14,802	Grants for Agricultural Research - Competitive Research Grants	927-7558-207-20046	Clemson University
10.206	I	10,413	Grants for Agricultural Research - Competitive Research Grants	416-41-63	Iowa State Univ.
10.206	I	5,998	Grants for Agricultural Research - Competitive Research Grants	5710002126	Mass. Inst. of Tech.
10.206	I	71,539	Grants for Agricultural Research - Competitive Research Grants	2902-NCSU-USDA-539	Pennsylvania State Univ.
10.206	I	27,255	Grants for Agricultural Research - Competitive Research Grants	Y452467	Univ. of Arizona
10.206	I	10,818	Grants for Agricultural Research - Competitive Research Grants	II RA014534-01	University of California - Davis
10.206	I	15,928	Grants for Agricultural Research - Competitive Research Grants	Q6706392222	Univ. of Minnesota
10.206	I	34,934	Grants for Agricultural Research - Competitive Research Grants	Q6706392283	Univ. of Minnesota
10.206	I	15,898	Grants for Agricultural Research - Competitive Research Grants	Q6706392363	Univ. of Minnesota
10.206	I	-217	Grants for Agricultural Research - Competitive Research Grants	AES4078-001.01	Univ. of Tennessee
10.206	I	842	Grants for Agricultural Research - Competitive Research Grants	CR-19071-428157	Virginia Polytechnic Institute
10.207	D	209,600	Animal Health and Disease Research		
10.210	D	32,103	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	50,610	Small Business Innovation Research	2007-0916	Embrex, Inc.
10.212	I	7,887	Small Business Innovation Research	NCSU 1	Phytomyco Research
10.217	D	80,790	Higher Education Challenge Grants		
10.219	D	23,687	Biotechnology Risk Assessment Research		
10.224	D	-2,942	Fund for Rural America - Research, Education, and Extension Activities		
10.250	D	59,543	Agricultural and Rural Economic Research		
10.302	D	352,902	Initiative for Future Agriculture and Food Systems		
10.303	D	2,276,182	Integrated Programs		
10.303	I	40,201	Integrated Programs	955-7557-207-20049	Clemson University
10.303	I	28,994	Integrated Programs	44387-7362	Cornell University
10.303	I	4,084	Integrated Programs	48228-7941	Cornell University
10.303	I	53,484	Integrated Programs	61-4152A	Michigan State Univ.
10.303	I	2,986	Integrated Programs	012000-322287-02	Mississippi State
10.303	I	90,134	Integrated Programs	RF00972641	Ohio State Univ.
10.303	I	93	Integrated Programs	RF01005380/63630	Ohio State Univ.
10.303	I	15,741	Integrated Programs	1327 ACT. # 4+O2087	Rutgers University
10.303	I	115,652	Integrated Programs	450005	Texas A & M Univ.
10.303	I	6,717	Integrated Programs	TCE 450032	Texas A & M Univ.
10.303	I	5,044	Integrated Programs	00RA6835-NC	Univ. of California

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10.303	I	37,221	Integrated Programs	RC299-338/8920807	Univ. of Georgia
10.303	I	-17	Integrated Programs	02-284	Univ. of Illinois
10.303	I	11,960	Integrated Programs	Z - 5060101	Univ. of Maryland
10.304	I	70,242	Homeland Security - Agricultural	SC02062150-1-10	Univ. of Florida
10.305	D	33,643	International Science and Education Grants		
10.352	I	43,494	Value-Added Producer Grants	412-30-54	Iowa State Univ.
10.500	D	17,100,972	Cooperative Extension Service		
10.500	I	9,284	Cooperative Extension Service	04-ACES-539109NCSU	Auburn University
10.500	I	12,020	Cooperative Extension Service	S04062	Kansas State University
10.500	I	96,464	Cooperative Extension Service	S06024	Kansas State University
10.500	I	15,967	Cooperative Extension Service	S07043	Kansas State University
10.500	I	18,098	Cooperative Extension Service	2002-45201-01528,	National 4-H Council
10.500	I	349	Cooperative Extension Service	622071/CATFISH	Texas A & M Univ.
10.500	I	2,330	Cooperative Extension Service	622071/SALMON	Texas A & M Univ.
10.500	I	568	Cooperative Extension Service	TCE 622051	Texas A & M Univ.
10.500	I	11,682	Cooperative Extension Service	TCE 622118	Texas A & M Univ.
10.500	I	16,278	Cooperative Extension Service	TCE 622145	Texas A & M Univ.
10.500	I	-1	Cooperative Extension Service	RE670-054/6330237	Univ. of Georgia
10.500	I	45,573	Cooperative Extension Service	RE675-112/9039507	Univ. of Georgia
10.500	I	9,042	Cooperative Extension Service	RE675-112/9820207	Univ. of Georgia
10.500	I	8,563	Cooperative Extension Service	RE675-112/9823977	Univ. of Georgia
10.500	I	16,502	Cooperative Extension Service	RE675-114/3500038	Univ. of Georgia
10.500	I	15,272	Cooperative Extension Service	RE675-114/3505118	Univ. of Georgia
10.500	I	53,728	Cooperative Extension Service	3046768200-04-344	Univ. of Kentucky
10.500	I	29,689	Cooperative Extension Service	Q4299055601	Univ. of Minnesota
10.500	I	9,011	Cooperative Extension Service	25-6321-0083-003	Univ. of Nebraska
10.500	I	461,596	Cooperative Extension Service	25-6365-0020-121	Univ. of Nebraska
10.500	I	356,028	Cooperative Extension Service	26-6365-0001-401	Univ. of Nebraska
10.652	D	508,025	Forestry Research		
10.652	I	10,895	Forestry Research	RR272-081/9823197	Univ. of Georgia
10.664	D	53,832	Cooperative Forestry Assistance		
10.673	D	21,531	Wood In Transportation Program		
10.680	D	31,774	Forest Health Protection		
10.912	D	4,554	Environmental Quality Incentives Program		
10.960	D	45,907	Technical Agricultural Assistance		
10.962	D	15,633	Cochran Fellowship Program - International Training - Foreign Participant		

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11	D	189,128	U.S. Department of Commerce		
11	I	10,700	U.S. Department of Commerce	N-20-8Z1-S095	Georgia Institute of Technology
11	I	3,000	U.S. Department of Commerce	N-20-8Z1-S120	Georgia Institute of Technology
11.113	D	81,364	ITA Special Projects		
11.113	I	470,675	ITA Special Projects	ADMIN	Clemson University
11.113	I	555	ITA Special Projects	C02-GT09A YR3	Clemson University
11.113	I	57	ITA Special Projects	C02-PH03	Clemson University
11.113	I	110,811	ITA Special Projects	C04-NS01	Clemson University
11.113	I	104,191	ITA Special Projects	C04-NS07 YR1	Clemson University
11.113	I	2,630	ITA Special Projects	CO2-GT09X	Clemson University
11.113	I	94,528	ITA Special Projects	CO4-NS11 YR1	Clemson University
11.113	I	-17,641	ITA Special Projects	F01-NS14	Clemson University
11.113	I	5,722	ITA Special Projects	F02-NS05	Clemson University
11.113	I	68,882	ITA Special Projects	F03-043004	Clemson University
11.113	I	109,797	ITA Special Projects	F04-NS17	Clemson University
11.113	I	197,499	ITA Special Projects	F04-NS26	Clemson University
11.113	I	62,390	ITA Special Projects	F04-NS26 YR1	Clemson University
11.113	I	38,187	ITA Special Projects	F05-NS04	Clemson University
11.113	I	82,857	ITA Special Projects	FOR-NS17 YR1	Clemson University
11.113	I	81	ITA Special Projects	M01-NS03	Clemson University
11.113	I	-10	ITA Special Projects	M01-S03	Clemson University
11.113	I	135	ITA Special Projects	M02-NS01	Clemson University
11.113	I	1,613	ITA Special Projects	NTC SUBAGREEMNT/10	Clemson University
11.113	I	-135	ITA Special Projects	S03-PH02	Clemson University
11.113	I	61,787	ITA Special Projects	S04-NS02	Clemson University
11.113	I	-13,666	ITA Special Projects	S04-NS02 YR1	Clemson University
11.113	I	-1,707	ITA Special Projects	YEAR 1 - 02-07400	Clemson University
11.307	D	163,374	Economic Adjustment Assistance		
11.405	I	9,467	Anadromous Fish Conservation Act Program	710900-12683	Virginia Institute of Marine Science
11.417	D	1,864,134	Sea Grant Support		
11.432	I	34	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	NA081A-C	Oregon State Univ.
11.439	D	44,239	Marine Mammal Data Program		
11.440	D	795,556	Environmental Sciences, Applications, Data, and Education		
11.455	I	-20,149	Cooperative Science and Education Program	1886	Rutgers University
11.455	I	30,158	Cooperative Science and Education Program	2135	Rutgers University
11.455	I	23,553	Cooperative Science and Education Program	3054	Rutgers University

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11.457	D	4,601	Chesapeake Bay Studies		
11.457	I	773	Chesapeake Bay Studies	SC03-27565D	Univ. of Maryland
11.457	I	11,884	Chesapeake Bay Studies	SC035-27565D	Univ. of Maryland
11.457	I	12,145	Chesapeake Bay Studies	SC035-27576D	Univ. of Maryland
11.460	I	775,583	Special Oceanic and Atmospheric Projects	03-741/22146J	Univ. of South Carolina
11.463	I	-184	Habitat Conservation	2004-0011-023	National Fish & Wildlife
11.467	I	8,119	Meteorological and Hydrologic Modernization Development	S06-58392	University Corporation for Atmospheric Research
11.468	D	-2,908	Applied Meteorological Research		
11.478	D	16,416	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.609	D	21,535	Measurement and Engineering Research and Standards		
11.611	D	2,221,320	Manufacturing Extension Partnership		
12	D	2,895,499	U.S. Department of Defense		
12	I	2,261	U.S. Department of Defense	06-NCST-001	3 Phoenix, Inc.
12	I	2,487	U.S. Department of Defense	06-35	Academy of Applied Science
12	I	171	U.S. Department of Defense	2005-1941	AP Solutions, Inc.
12	I	88,829	U.S. Department of Defense	2007-0909	Apjet, Inc.
12	I	91,379	U.S. Department of Defense	206168	BAE Systems
12	I	268,506	U.S. Department of Defense	206005	Battelle Mem. Inst.
12	I	19,549	U.S. Department of Defense	3000936	Bechtel Bettis, Inc.
12	I	23,363	U.S. Department of Defense	N/A	Boulder Nonlinear Systems
12	I	22,197	U.S. Department of Defense	907308	CH2M Hill
12	I	-2,249	U.S. Department of Defense	050400357	Concurrent Tech. Co.
12	I	-42,042	U.S. Department of Defense	050400357 MOD. #00	Concurrent Tech. Co.
12	I	60,089	U.S. Department of Defense	05-002	Cree Research, Inc.
12	I	164,574	U.S. Department of Defense	06-004	Cree Research, Inc.
12	I	9,414	U.S. Department of Defense	05C0165	Etrema Products, Inc.
12	I	28,553	U.S. Department of Defense	2006-1175	Firebird Advanced
12	I	27,605	U.S. Department of Defense	2006-0733	Flexsys, Inc.
12	I	32,677	U.S. Department of Defense	B-12-M06-S6	Georgia Institute of Technology
12	I	48,315	U.S. Department of Defense	R7776-S1	Georgia Institute of Technology
12	I	36,049	U.S. Department of Defense	700151404	General Electric Co.
12	I	25,200	U.S. Department of Defense	200-10-14U36201	General Electric Co.
12	I	88	U.S. Department of Defense	PS7287	Gentex Corporation
12	I	12,806	U.S. Department of Defense	FY-04-001	Geomet Technologies
12	I	19,187	U.S. Department of Defense	2007-1115	Hanesbrands, Inc.
12	I	34,939	U.S. Department of Defense	0000153438	Henry M. Jackson Foundation

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12	I	4,380	U.S. Department of Defense	1196-1S1	Infoscitex Corporation
12	I	71,357	U.S. Department of Defense	421-1	Intelligent Automation
12	I	244,527	U.S. Department of Defense	N/A	Intl. Technology Ctr.
12	I	11,648	U.S. Department of Defense	19814	Irvine Sensors Corp.
12	I	29,388	U.S. Department of Defense	23849	Irvine Sensors Corp.
12	I	57,299	U.S. Department of Defense	23898	Irvine Sensors Corp.
12	I	18,899	U.S. Department of Defense	24074	Irvine Sensors Corp.
12	I	19,765	U.S. Department of Defense	2007-0357	Knowledge Systems
12	I	-40,658	U.S. Department of Defense	2005-0538	Kyma Technologies
12	I	29,775	U.S. Department of Defense	2007-1078	Kyma Technologies
12	I	17,935	U.S. Department of Defense	794ARM-2T-1037-001	Luna Innovations
12	I	-1,753	U.S. Department of Defense	SC0244000004/NCSU1	Mission Res. Corp.
12	I	16,407	U.S. Department of Defense	NR-0020	Nekton Research, LLC
12	I	2,141	U.S. Department of Defense	Q01166	New Mexico State Univ.
12	I	21,432	U.S. Department of Defense	2006-1712	Nitronex Corporation
12	I	53,844	U.S. Department of Defense	75846QRS5S	Northrop Grumman
12	I	20,413	U.S. Department of Defense	NWRA-06-S-093	NWRA
12	I	1,971	U.S. Department of Defense	NWRA-07-S-102	NWRA
12	I	-615	U.S. Department of Defense	0062	Optical Research Assoc.
12	I	214,218	U.S. Department of Defense	EP51257	Parametric Tech. Corp.
12	I	13,004	U.S. Department of Defense	6604-5-0129	Pennsylvania State Univ.
12	I	54,603	U.S. Department of Defense	6604-SC-0151	Pennsylvania State Univ.
12	I	-4,124	U.S. Department of Defense	2003-0692	Power Technology Services
12	I	345	U.S. Department of Defense	2002-1504	Protean Devices, Inc.
12	I	-1,481	U.S. Department of Defense	R14621-41600005	Rice University
12	I	14,023	U.S. Department of Defense	2-321-0210294	RTI International
12	I	145,362	U.S. Department of Defense	2006-0629	Sara Lee Corporation
12	I	-1,098	U.S. Department of Defense	2004-1898	Snow Aviation Intl.
12	I	29,111	U.S. Department of Defense	527826-05	Stevens Inst. of Tech.
12	I	13,835	U.S. Department of Defense	718-21241	SVT Associates
12	I	16,102	U.S. Department of Defense	TO02-34-001	Taitech, Inc.
12	I	3,052	U.S. Department of Defense	N/A	Tao of Systems Integration, Inc.
12	I	182	U.S. Department of Defense	01-28	Univ. of California
12	I	67	U.S. Department of Defense	03-08	Univ. of California
12	I	-47,877	U.S. Department of Defense	S-00136	Univ. of California
12	I	247,634	U.S. Department of Defense	S00000199	University of California - Riverside

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12	I	-13,331	U.S. Department of Defense	S00054	University of California - Riverside
12	I	-98	U.S. Department of Defense	S-00054	University of California - Riverside
12	I	50,051	U.S. Department of Defense	UF-EIES-0502037-NC	Univ. of Florida
12	I	88,299	U.S. Department of Defense	C00005071-5	Univ. of Missouri
12	I	99,161	U.S. Department of Defense	GG10800-125437	Univ. of Virginia
12	I	492,951	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	47,236	U.S. Department of Defense	05-326-NCSU	West Virginia Univ.
12	I	19,203	U.S. Department of Defense	N/A	Zellcomp, Inc.
12.002	D	60,989	Procurement Technical Assistance For Business Firms		
12.300	D	2,395,190	Basic and Applied Scientific Research		
12.300	I	26,218	Basic and Applied Scientific Research	B-01-6A6-G3	Georgia Institute of Technology
12.300	I	75,961	Basic and Applied Scientific Research	E-21-6-RU-G9	Georgia Institute of Technology
12.300	I	39,152	Basic and Applied Scientific Research	3030	Rutgers University
12.300	I	-602	Basic and Applied Scientific Research	PO# 10173846	Univ. of California
12.300	I	45,906	Basic and Applied Scientific Research	KK5151	University of California - Santa Barbara
12.300	I	180,069	Basic and Applied Scientific Research	S0149517	University of California - Santa Cruz
12.300	I	63,593	Basic and Applied Scientific Research	R9106000111	Univ. of Minnesota
12.420	D	3,934	Military Medical Research and Development		
12.431	D	3,131,795	Basic Scientific Research		
12.431	I	67	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	19,824	Basic Scientific Research	04-SC-ARO-1076	Duke University
12.431	I	-52,373	Basic Scientific Research	N/A	L.C. Pegasus Corp.
12.431	I	48,338	Basic Scientific Research	55-000862	SRI International
12.431	I	46,837	Basic Scientific Research	353-1638 S01	Syracuse University
12.431	I	63,948	Basic Scientific Research	C00006389-1	Univ. of Missouri
12.431	I	61,074	Basic Scientific Research	GG10829-126150	Univ. of Virginia
12.431	I	21,453	Basic Scientific Research	2004-1922	Ventana Research
12.630	D	179,602	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	31,230	Basic, Applied, and Advanced Research in Science and Engineering	06-SC-AFOSR-1018	Duke University
12.800	D	3,149,546	Air Force Defense Research Sciences Program		
12.800	I	94,596	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.901	D	112,695	Mathematical Sciences Grants Program		
12.910	D	122,074	Research and Technology Development		
12.910	I	211,038	Research and Technology Development	531-0226-1	Purdue University
12.910	I	18,558	Research and Technology Development	10270482	University of California - San Diego
14	I	43,556	U.S. Department of Housing and Urban Development	2005-0337	Lumbee Tribe of N.C.

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14.506	D	9,852	General Research and Technology Activity		
15	D	722,889	U.S. Department of the Interior		
15	I	53,380	U.S. Department of the Interior	640 (2005)	East. Band of Cherokee
15	I	841	U.S. Department of the Interior	NCSU0816-2	Nature Conservancy
15	I	17,443	U.S. Department of the Interior	2007-9986	Va. Dept. of Game
15.225	D	17,602	Recreation Resource Management		
15.605	I	127,757	Sport Fish Restoration	133-05-000768	Puerto Rico Dept. Natural Resources
15.611	I	103,780	Wildlife Restoration	133-06-000916	Puerto Rico Dept. Natural Resources
15.611	I	4,598	Wildlife Restoration	PC PNB-129-2004	Virgin Islands DPNR
15.615	D	7,576	Cooperative Endangered Species Conservation Fund		
15.634	I	641	State Wildlife Grants	0077053073	S.C. Dept. of Natural Resources
15.805	D	73,530	Assistance to State Water Resources Research Institutes		
15.808	D	736,048	U.S. Geological Survey - Research and Data Collection		
15.812	D	570,766	Cooperative Research Units Program		
16.560	D	63,329	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.589	I	6,692	Rural Domestic Violence and Child Victimization Enforcement Grant Program	2005-10	NCJFCJ
17	D	54,107	U.S. Department of Labor		
19.404	D	39,438	Professional Development - International Educators / Administrators		
20	D	660,276	U.S. Department of Transportation		
20	I	131,748	U.S. Department of Transportation	2006-0000	AASHTO
20	I	5,562	U.S. Department of Transportation	2007-0197	Mulkey, Inc.
20	I	112,716	U.S. Department of Transportation	HR 03-78A	National Academy of Science
20	I	135,667	U.S. Department of Transportation	0620-06-1622	Triangle Trans. Authority
20	I	37,633	U.S. Department of Transportation	06-050384-01	Univ. of South Alabama
20	I	-156	U.S. Department of Transportation	DTRS99-G-0004/05-N	Univ. of Tennessee
20	I	30,650	U.S. Department of Transportation	ALT INTRSCCT TRMNT	Vanasse Hangen Brust
20.205	I	189,019	Highway Planning and Construction	2006-1621	City of Durham
20.205	I	208,855	Highway Planning and Construction	2006-1623	City of Raleigh
20.205	I	9,826	Highway Planning and Construction	2007-0317	Louis Berger Group
20.205	I	24,239	Highway Planning and Construction	49777-13 15	Polytechnic University
20.701	D	280,817	University Transportation Centers Program		
20.701	I	25,824	University Transportation Centers Program	RES-05-001	Alaska DOT
20.701	I	12,778	University Transportation Centers Program	KLK120-PO014625	Univ. of Idaho
20.701	I	66,831	University Transportation Centers Program	99-NCSU-E1	Univ. of Tennessee
39	I	363	General Services Administration	4-92U-9606	RTI
42	D	203,478	Library of Congress		

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43	D	1,370,104	National Aeronautics and Space Administration		
43	I	1,924	National Aeronautics and Space Administration	3K02530	Boeing, Inc.
43	I	16,884	National Aeronautics and Space Administration	1276758	California Inst.
43	I	12,148	National Aeronautics and Space Administration	1294541	California Inst.
43	I	22,602	National Aeronautics and Space Administration	04-002	Hampton University
43	I	1,838	National Aeronautics and Space Administration	2005-0346	Kalscott Engineering
43	I	84,314	National Aeronautics and Space Administration	2006-1249	Kalscott Engineering
43	I	15,468	National Aeronautics and Space Administration	642731	Michigan State Univ.
43	I	971	National Aeronautics and Space Administration	NCSU-03-01/3026-NC	National Institute of Aerospace
43	I	123,154	National Aeronautics and Space Administration	NCSU-03-01-2598-NC	National Institute of Aerospace
43	I	159,143	National Aeronautics and Space Administration	NCSU-03-01-3520	National Institute of Aerospace
43	I	695	National Aeronautics and Space Administration	NCSU-03-01-4811-NC	National Institute of Aerospace
43	I	695	National Aeronautics and Space Administration	NCSU-03-01-4812-NC	National Institute of Aerospace
43	I	4,172	National Aeronautics and Space Administration	NCSU-03-01-4813-NC	National Institute of Aerospace
43	I	688	National Aeronautics and Space Administration	NCSU-03-01-4814-NC	National Institute of Aerospace
43	I	15,054	National Aeronautics and Space Administration	NCSU-03-01-4815-NC	National Institute of Aerospace
43	I	36,481	National Aeronautics and Space Administration	NCSU-03-01-4825-NC	National Institute of Aerospace
43	I	28,693	National Aeronautics and Space Administration	NCSU-03-01-4827-NC	National Institute of Aerospace
43	I	39,422	National Aeronautics and Space Administration	NCSU-03-01-4832-NC	National Institute of Aerospace
43	I	35,318	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	National Institute of Aerospace
43	I	28,838	National Aeronautics and Space Administration	NCSU-03-01-4838-NC	National Institute of Aerospace
43	I	33,934	National Aeronautics and Space Administration	NCSU-03-01-4844-NC	National Institute of Aerospace
43	I	1,859	National Aeronautics and Space Administration	NCSU-05-JPL	National Institute of Aerospace
43	I	38,453	National Aeronautics and Space Administration	NSCU-03-01-2581-NC	National Institute of Aerospace
43	I	33,508	National Aeronautics and Space Administration	T05-6000-6024-NC	National Institute of Aerospace
43	I	4,211	National Aeronautics and Space Administration	T05-6000-6079-NC	National Institute of Aerospace
43	I	-461	National Aeronautics and Space Administration	T05-6000-NC - 6046	National Institute of Aerospace
43	I	-421	National Aeronautics and Space Administration	2003-1399	Qortek, Inc.
43	I	8,473	National Aeronautics and Space Administration	115326	Smithsonian Astrophysical Observatory
43	I	3,332	National Aeronautics and Space Administration	06 S TO-400-000008	Smithsonian Astrophysical Observatory
43	I	24,921	National Aeronautics and Space Administration	AR5-6007X	Smithsonian Astrophysical Observatory
43	I	27,794	National Aeronautics and Space Administration	AR5-6009X	Smithsonian Astrophysical Observatory
43	I	21,689	National Aeronautics and Space Administration	GO5-6051A	Smithsonian Astrophysical Observatory
43	I	26,674	National Aeronautics and Space Administration	GO5-6053A	Smithsonian Astrophysical Observatory
43	I	55,828	National Aeronautics and Space Administration	GO6-7061A	Smithsonian Astrophysical Observatory
43	I	26,843	National Aeronautics and Space Administration	1996-1305-04	Univ. of Hawaii

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43	I	127,728	National Aeronautics and Space Administration	177298	Univ. of Washington
43	I	294,165	National Aeronautics and Space Administration	07605-003-052	USRA
43.001	D	639,436	Aerospace Education Services Program		
43.001	I	20,580	Aerospace Education Services Program	1265236	California Inst.
43.001	I	16,212	Aerospace Education Services Program	4500039155	Lockheed Martin
43.001	I	-5,028	Aerospace Education Services Program	NCSU-03-01	National Institute of Aerospace
43.001	I	2,975	Aerospace Education Services Program	NCSU-03-01/3019-NC	National Institute of Aerospace
43.001	I	-20,232	Aerospace Education Services Program	NCSU-03-01/3045-NC	National Institute of Aerospace
43.001	I	205	Aerospace Education Services Program	NCSU-03-01/3048-NC	National Institute of Aerospace
43.001	I	-1,707	Aerospace Education Services Program	NCSU-03-01/3049-NC	National Institute of Aerospace
43.001	I	31,880	Aerospace Education Services Program	NCSU-03-01-2536-NC	National Institute of Aerospace
43.001	I	466	Aerospace Education Services Program	NCSU-03-01-2570-NC	National Institute of Aerospace
43.001	I	11,668	Aerospace Education Services Program	NCSU03013061NC #15	National Institute of Aerospace
43.001	I	-3,846	Aerospace Education Services Program	NCSU-03-01-3514-NC	National Institute of Aerospace
43.001	I	121,994	Aerospace Education Services Program	NCSU-03-01-3520-NC	National Institute of Aerospace
43.001	I	37,476	Aerospace Education Services Program	NCSU-03-01-4806-NC	National Institute of Aerospace
43.001	I	558	Aerospace Education Services Program	NCSU-03-01-4808-NC	National Institute of Aerospace
43.001	I	23,152	Aerospace Education Services Program	1314/C140-01	Texas Tech University
43.001	I	12,529	Aerospace Education Services Program	00030877	Univ. of Florida
43.001	I	55,286	Aerospace Education Services Program	0000003524	Univ. of Maryland
45	I	1,200	National Foundation on the Arts and the Humanities	S06-12	N.C. Humanities Coun.
45.161	D	24,388	Promotion of the Humanities - Research		
45.163	D	64,324	Promotion of the Humanities - Professional Development		
45.169	D	7,649	Promotion of the Humanities - Digital Humanities Initiative		
47	D	158,857	National Science Foundation		
47	I	1,483	National Science Foundation	N/A	Association for Institutional Research
47	I	6,191	National Science Foundation	C101	S.C. Sea Grant Consortium
47	I	13,984	National Science Foundation	C201	S.C. Sea Grant Consortium
47	I	11,698	National Science Foundation	705-20076	SVT Associates
47	I	1,307	National Science Foundation	2007-0911	Valencell Inc.
47.041	D	4,983,039	Engineering Grants		
47.041	I	51,269	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	26,913	Engineering Grants	2007-1119	Firebird Advanced
47.041	I	-128	Engineering Grants	420-20-78	Iowa State Univ.
47.041	I	70,274	Engineering Grants	5710001766	Mass. Inst. of Tech.
47.041	I	644	Engineering Grants	RF00942532	Ohio State Univ.

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47.041	I	51,816	Engineering Grants	N/A	Orobridge, Inc.
47.041	I	79,514	Engineering Grants	2006-1305	Sisu Chemical, LLC
47.041	I	459	Engineering Grants	V354/SEC-1	S.C. Sea Grant Consortium
47.041	I	21,093	Engineering Grants	2005-1946	Southeast Technivent
47.041	I	59,991	Engineering Grants	8306	Univ. of Delaware
47.041	I	46,157	Engineering Grants	H31506	Univ. of Southern California
47.049	D	6,597,964	Mathematical and Physical Sciences		
47.049	I	391,095	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	-32	Mathematical and Physical Sciences	R.F.PROJ.# 1010385	New York State Univ.
47.049	I	30,942	Mathematical and Physical Sciences	GA10153-121489	Univ. of Virginia
47.049	I	44,973	Mathematical and Physical Sciences	N/A	West Michigan Univ.
47.050	D	1,547,957	Geosciences		
47.050	I	23,175	Geosciences	202601552-02	Florida International
47.070	D	3,973,586	Computer and Information Science and Engineering		
47.070	I	38,944	Computer and Information Science and Engineering	04-SC-NSF-1034	Duke University
47.070	I	16	Computer and Information Science and Engineering	C-36-A35-G1	Georgia Institute of Technology
47.070	I	32,346	Computer and Information Science and Engineering	501-1409-1	Purdue University
47.070	I	2,221	Computer and Information Science and Engineering	S-00100	University of California - Riverside
47.070	I	-1,012	Computer and Information Science and Engineering	UF-EIES-0305006NCS	Univ. of Florida
47.074	D	5,964,260	Biological Sciences		
47.074	I	-6,493	Biological Sciences	G-3194-1	Colorado State Univ.
47.074	I	5,096	Biological Sciences	51200-8396	Cornell University
47.074	I	238,325	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	120,718	Biological Sciences	420-40-29	Iowa State Univ.
47.074	I	42,208	Biological Sciences	5710001924	Mass. Inst. of Tech.
47.074	I	178,849	Biological Sciences	II-RR 014195-NCST	University of California - Davis
47.074	I	29,856	Biological Sciences	S-000208	University of California - Riverside
47.074	I	22,315	Biological Sciences	00-158	Univ. of Illinois
47.074	I	-6,186	Biological Sciences	T4146359201	Univ. of Minnesota
47.074	I	226,146	Biological Sciences	646G203	Univ. of Wisconsin
47.074	I	123,901	Biological Sciences	19071-477392	Virginia Polytechnic Institute
47.074	I	48,795	Biological Sciences	CR-19071-477208	Virginia Polytechnic Institute
47.075	D	335,667	Social, Behavioral, and Economic Sciences		
47.075	I	10,159	Social, Behavioral, and Economic Sciences	07-823	Arizona State Univ.
47.076	D	4,134,254	Education and Human Resources		
47.076	I	21,840	Education and Human Resources	N/A	AAAS

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47.076	I	45,935	Education and Human Resources	2003-0919	Bay Area Discovery
47.076	I	4,468	Education and Human Resources	N/A	Carleton College
47.076	I	141	Education and Human Resources	693-75572062003627	Clemson University
47.076	I	-1,151	Education and Human Resources	804-75582062004160	Clemson University
47.076	I	40,443	Education and Human Resources	05-SC-NSF-1059	Duke University
47.076	I	22,132	Education and Human Resources	108023-5011219	Harvard University
47.076	I	24,766	Education and Human Resources	745421	Ohio State Univ.
47.076	I	95,979	Education and Human Resources	21827-561402-01075	Syracuse University
47.078	D	4,263	Polar Programs		
47.079	D	100,691	International Science and Engineering (OISE)		
59	D	536,690	Small Business Administration		
59.037	D	2,325,778	Small Business Development Center		
66	D	445,036	Environmental Protection Agency		
66	I	10,556	Environmental Protection Agency	N/A	Piedmont Triad Coun.
66	I	50,575	Environmental Protection Agency	4-321-0210288	RTI International
66	I	8,857	Environmental Protection Agency	6015-0000000461	Univ. of Florida
66	I	43,719	Environmental Protection Agency	RE353-144/5055687	Univ. of Georgia
66	I	22,982	Environmental Protection Agency	RE353-145/5055757	Univ. of Georgia
66	I	43,252	Environmental Protection Agency	236H994	Univ. of Wisconsin
66.034	D	286,729	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		
66.456	D	7,480	National Estuary Program		
66.460	I	9,322	Nonpoint Source Implementation Grants	2007-0665	Upper Neuse River Basin
66.480	D	14,506	Assessment and Watershed Protection Program Grants		
66.500	D	58,219	Environmental Protection - Consolidated Research		
66.500	I	16,692	Environmental Protection - Consolidated Research	RE353-131/2002457	Univ. of Georgia
66.509	D	187,506	Science To Achieve Results (STAR) Research Program		
66.509	I	28,443	Science To Achieve Results (STAR) Research Program	4915 - 523792	Univ. of Connecticut
66.511	D	969,273	Office of Research and Development Consolidated Research / Training		
66.514	D	22,695	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	8,685	P3 Award: National Student Design Competition for Sustainability		
66.606	D	611	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	48,727	Surveys, Studies, Investigations and Special Purpose Grants	TCE 428003	Texas A & M Univ.
66.606	I	99,408	Surveys, Studies, Investigations and Special Purpose Grants	03-CTS-16T	WERF
66.607	D	155,852	Training and Fellowships for the Environmental Protection Agency		
66.611	D	26,212	Environmental Policy and Innovation Grants		

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66.808	D	86,297	Solid Waste Management Assistance Grants		
66.951	D	3,067	Environmental Education Grants		
81	D	3,445,927	U.S. Department of Energy		
81	I	73,230	U.S. Department of Energy	00042959 #00001	Battelle Energy Alliance
81	I	6,754	U.S. Department of Energy	00042959 #10	Battelle Energy Alliance
81	I	41,377	U.S. Department of Energy	00042959 #3	Battelle Energy Alliance
81	I	82,287	U.S. Department of Energy	00042959 #3 MOD #4	Battelle Energy Alliance
81	I	5,245	U.S. Department of Energy	00042959 #5	Battelle Energy Alliance
81	I	47,375	U.S. Department of Energy	00042959 #6	Battelle Energy Alliance
81	I	7,898	U.S. Department of Energy	00042959 #6 AMEND	Battelle Energy Alliance
81	I	5,204	U.S. Department of Energy	00042959 #7	Battelle Energy Alliance
81	I	9,084	U.S. Department of Energy	00042959 #8	Battelle Energy Alliance
81	I	5,426	U.S. Department of Energy	00042959 #9	Battelle Energy Alliance
81	I	-11,021	U.S. Department of Energy	00039633	Bechtel BWXT Idaho
81	I	2,081	U.S. Department of Energy	4300027343	BWX Technologies
81	I	25,469	U.S. Department of Energy	4300055471	BWX Technologies
81	I	24,454	U.S. Department of Energy	2006-1763	Calabazas Creek Rese
81	I	6,724	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ.
81	I	20,416	U.S. Department of Energy	2006-1869	Carolina Solar Energy
81	I	652	U.S. Department of Energy	2006-2115	Cleantech Partners
81	I	42,751	U.S. Department of Energy	03-03/23/05	Instrumentation Assoc.
81	I	-35	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81	I	1,530	U.S. Department of Energy	KN6002761	Knolls Atomic Power
81	I	41,422	U.S. Department of Energy	N/A	Krell Institute
81	I	-62,355	U.S. Department of Energy	6464866	L. Berkeley National Lab
81	I	116,646	U.S. Department of Energy	6720489	L. Berkeley National Lab
81	I	20,000	U.S. Department of Energy	37252-001-06	Los Alamos National Lab
81	I	12,560	U.S. Department of Energy	02942-001-04	Los Alamos National Lab
81	I	8,086	U.S. Department of Energy	37696-001-06	Los Alamos National Lab
81	I	35,917	U.S. Department of Energy	57831-001-02 97	Los Alamos National Lab
81	I	87,531	U.S. Department of Energy	7665-001-05	Los Alamos National Lab
81	I	12,164	U.S. Department of Energy	GT05-324-001	Mississippi Dev.
81	I	63,867	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Dev.
81	I	42,170	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	101,535	U.S. Department of Energy	NCSU 2006-0083	NASEO
81	I	198,345	U.S. Department of Energy	XAX-6-66010-01	NREL

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81	I	-492	U.S. Department of Energy	N/A	Oak Ridge Institute for Science and Education
81	I	44,196	U.S. Department of Energy	2006-2210	Orbit Energy, Inc.
81	I	-4,051	U.S. Department of Energy	4500489551	Siemens Westinghouse
81	I	15,445	U.S. Department of Energy	483139	South Dakota State Univ.
81	I	99	U.S. Department of Energy	B540203	Univ. of California
81	I	32,899	U.S. Department of Energy	B563988	Univ. of California
81	I	-15,864	U.S. Department of Energy	0008224-01	Univ. of Missouri
81	I	67,715	U.S. Department of Energy	4000003388	UT-Battelle LLC
81	I	39,815	U.S. Department of Energy	4000006079	UT-Battelle LLC
81	I	9,178	U.S. Department of Energy	4000009052	UT-Battelle LLC
81	I	76,345	U.S. Department of Energy	4000010698	UT-Battelle LLC
81	I	23,069	U.S. Department of Energy	4000018765	UT-Battelle LLC
81	I	74,660	U.S. Department of Energy	4000028105	UT-Battelle LLC
81	I	61,326	U.S. Department of Energy	4000029406	UT-Battelle LLC
81	I	4,060	U.S. Department of Energy	4000033697	UT-Battelle LLC
81	I	67,543	U.S. Department of Energy	4000040729	UT-Battelle LLC
81	I	4,587	U.S. Department of Energy	4000045612	UT-Battelle LLC
81	I	51,346	U.S. Department of Energy	4000047024	UT-Battelle LLC
81	I	45,795	U.S. Department of Energy	4000048326	UT-Battelle LLC
81	I	15,471	U.S. Department of Energy	4000050897	UT-Battelle LLC
81	I	10,000	U.S. Department of Energy	4000053496	UT-Battelle LLC
81	I	14,993	U.S. Department of Energy	4000056053	UT-Battelle LLC
81	I	13,224	U.S. Department of Energy	4000056870	UT-Battelle LLC
81	I	16,958	U.S. Department of Energy	4000057155	UT-Battelle LLC
81	I	7,467	U.S. Department of Energy	4000057757	UT-Battelle LLC
81	I	-30,430	U.S. Department of Energy	4000042007	UT-Battelle LLC
81.041	I	200	State Energy Program	C05-6061	Virginia DMME
81.049	D	536,576	Office of Science Financial Assistance Program		
81.049	I	52,215	Office of Science Financial Assistance Program	06-SC-DOE-1051	Duke University
81.049	I	94,079	Office of Science Financial Assistance Program	5710001893	Mass. Inst. of Tech.
81.049	I	17,896	Office of Science Financial Assistance Program	G0081A-A	Oregon State Univ.
81.049	I	24,932	Office of Science Financial Assistance Program	19071-429224	Virginia Polytechnic Institute
81.079	I	-6,403	Regional Biomass Energy Programs	UM-S478	Univ. of Maine
81.086	D	255,760	Conservation Research and Development		
81.087	I	-4,887	Renewable Energy Research and Development	GO12026-171	CPBR, Inc.
81.087	I	67,378	Renewable Energy Research and Development	GO12026-199	CPBR, Inc.

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81.087	I	18,235	Renewable Energy Research and Development	GO12026-200	CPBR, Inc.
81.087	I	40,942	Renewable Energy Research and Development	GO12026-213	CPBR, Inc.
81.087	I	18,329	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.112	D	203,669	Stewardship Science Grant Program		
81.114	D	2,102,847	University Reactor Infrastructure and Education Support		
81.117	D	-2,473	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance		
81.117	I	52,962	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance	2007-0339	TGI-USA
81.117	I	22,024	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance	2007-0550	TGI-USA
81.121	D	280,057	Nuclear Energy Research, Development and Demonstration		
81.122	I	6,591	Electricity Delivery and Energy Reliability, Research, Development and Analysis	704114	Silicon Power Corp.
84	D	1,601,514	U.S. Department of Education		
84.007	D	496,690	Federal Supplemental Educational Opportunity Grants		
84.015	I	45,512	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DED-1024	Duke University
84.015	I	24,445	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	07-SC-DED-1003	Duke University
84.015	I	2,984	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	07-SEC-DED-1053	Duke University
84.016	D	36,442	Undergraduate International Studies and Foreign Language Programs		
84.017	D	100,080	International Research and Studies		
84.032	D	34,271,278	Federal Family Education Loans		
84.033	D	618,927	Federal Work-Study Program		
84.038	D	12,621,298	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	377,830	TRIO - Talent Search		
84.047	D	504,561	TRIO - Upward Bound		
84.063	D	10,235,426	Federal Pell Grant Program		
84.116	D	19,438	Fund for the Improvement of Postsecondary Education		
84.133	D	9,049	National Institute on Disability and Rehabilitation Research		
84.133	I	10,693	National Institute on Disability and Rehabilitation Research	2007-0928	RAF Models, Inc.
84.195	D	198,962	Bilingual Education - Professional Development		
84.200	D	899,766	Graduate Assistance in Areas of National Need		
84.215	D	-3,720	Fund for the Improvement of Education		

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84.325	D	86,099	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.342	D	51,939	Preparing Tomorrow's Teachers to Use Technology		
84.928	I	35,854	National Writing Project	95-NC09	National Writing Proj. Co.
84.928	I	28,930	National Writing Project	N/A	National Writing Proj. Co.
93	D	195,737	U.S. Department of Health and Human Services		
93	I	15,822	U.S. Department of Health and Human Services	2003-1458	Biopraxis, Inc.
93	I	7,500	U.S. Department of Health and Human Services	370-NIH-1S/NCSU	Luna Innovations, Inc.
93	I	-48	U.S. Department of Health and Human Services	ORA-NCSU-9-20-2004	Optical Research Assoc.
93	I	4,458	U.S. Department of Health and Human Services	GC11287.123465	Univ. of Virginia
93	I	50,126	U.S. Department of Health and Human Services	GC11451.126451	Univ. of Virginia
93.103	I	101,947	Food and Drug Administration - Research	Z-179902	Univ. of Maryland
93.113	D	896,099	Environmental Health		
93.113	I	-21,138	Environmental Health	05-SC-NIH-1060	Duke University
93.113	I	33,299	Environmental Health	06-SC-NIH-1054	Duke University
93.113	I	14,232	Environmental Health	A100450	Woods Hole Oceanographic Inst.
93.172	D	482,175	Human Genome Research		
93.172	I	-5,134	Human Genome Research	5710001798	Mass. Inst. of Tech.
93.172	I	4,033	Human Genome Research	5710002181	Mass. Inst. of Tech.
93.173	I	34,396	Research Related to Deafness and Communication Disorders	2005-2832-1	Univ. of Illinois
93.262	D	629,655	Occupational Safety and Health Program		
93.273	D	193,959	Alcohol Research Programs		
93.282	D	27,769	Mental Health National Research Service Awards for Research Training		
93.283	I	15,938	Centers for Disease Control and Prevention - Investigations and Technical Assistance	2006-0197	Emory University
93.286	D	135,240	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	71,833	Discovery and Applied Research for Technological Innovations to Improve Human Health	2006-0346	Bruce Technologies
93.286	I	32,166	Discovery and Applied Research for Technological Innovations to Improve Human Health	04-SC-NIH-1019	Duke University
93.286	I	14,191	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	Univ. of Colorado
93.306	I	26,352	Comparative Medicine	02-SC-NIH-1006	Duke University
93.389	D	210,834	National Center for Research Resources		
93.389	I	103,872	National Center for Research Resources	2006-0345	Bruce Technologies
93.393	D	370,351	Cancer Cause and Prevention Research		
93.393	I	71,437	Cancer Cause and Prevention Research	570363	Texas A & M Univ.
93.394	D	300,009	Cancer Detection and Diagnosis Research		
93.395	D	246,086	Cancer Treatment Research		
93.395	I	179,860	Cancer Treatment Research	130039	Duke University

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93.395	I	281,426	Cancer Treatment Research	140750/130039	Duke University
93.395	I	108,192	Cancer Treatment Research	130039	Duke University
93.396	D	748,787	Cancer Biology Research		
93.600	I	347	Head Start	06-0687-01	Lumbree Regional Dev.
93.821	D	-13,684	Cell Biology and Biophysics Research		
93.837	D	758,011	Heart and Vascular Diseases Research		
93.837	I	59,851	Heart and Vascular Diseases Research	2 R01 HL 36634-19A	Mayo Clinic Rochester
93.837	I	36,324	Heart and Vascular Diseases Research	662126	Univ. of Miami
93.837	I	17,091	Heart and Vascular Diseases Research	06-002	Wake Forest University
93.838	D	836,236	Lung Diseases Research		
93.846	D	93,246	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	8,605	Arthritis, Musculoskeletal and Skin Diseases Research	2005-1557	Flexcell International
93.848	D	336,294	Digestive Diseases and Nutrition Research		
93.853	D	334,892	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	775,028	Allergy, Immunology and Transplantation Research		
93.855	I	44,218	Allergy, Immunology and Transplantation Research	132572	Duke University
93.855	I	2,527	Allergy, Immunology and Transplantation Research	546063	Tulane University
93.856	D	1,921,920	Microbiology and Infectious Diseases Research		
93.856	I	-49,675	Microbiology and Infectious Diseases Research	544309	Tulane University
93.856	I	156,459	Microbiology and Infectious Diseases Research	544913	Tulane University
93.856	I	26,908	Microbiology and Infectious Diseases Research	545117	Tulane University
93.859	D	3,001,502	Biomedical Research and Research Training		
93.859	I	97,761	Biomedical Research and Research Training	32515	Univ. of Chicago
93.859	I	21,137	Biomedical Research and Research Training	Z-193001	Univ. of Maryland
93.862	D	528,464	Genetics and Developmental Biology Research and Research Training		
93.862	I	58,043	Genetics and Developmental Biology Research and Research Training	RO1 GM58260	Univ. of Chicago
93.864	D	213,288	Population Research		
93.865	D	578,470	Child Health and Human Development Extramural Research		
93.866	D	266,198	Aging Research		
93.866	I	18,834	Aging Research	07-SC-NIH-1020	Duke University
93.866	I	19,563	Aging Research	07-SC-NIH-1023	Duke University
93.866	I	-291	Aging Research	3051-NCSU-DHHS-410	Pennsylvania State Univ.
93.867	D	772,351	Vision Research		
93.867	I	43,489	Vision Research	S0180458	University of California - Santa Cruz
93.867	I	118,187	Vision Research	25 2283320	West Michigan Univ.
93.894	D	444,569	Resource and Manpower Development in the Environmental Health Sciences		

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93.897	D	728	Residencies and Advanced Education in the Practice of General Dentistry		
93.989	D	20,727	International Research and Research Training		
97	D	18,239	U.S. Department of Homeland Security		
97	I	48,810	U.S. Department of Homeland Security	EC001	DRS TAMSCO
98	D	52,079	United States Agency for International Development		
98.001	I	3,819	USAID Foreign Assistance for Programs Overseas	2006-0150-03	Virginia Polytechnic Institute
98.001	I	6,365	USAID Foreign Assistance for Programs Overseas	2006-0150-04	Virginia Polytechnic Institute
99	D	-203,406	Other Federal Assistance		
		205,334,691	Total — North Carolina State University		

### University of North Carolina - General Administration

10.855	D	106,571	Distance Learning and Telemedicine Loans and Grants		
11.473	I	31,248	Coastal Services Center	SURA-2005-211-2	S.C. Sea Grant Consortium
12.300	D	2,621,199	Basic and Applied Scientific Research		
47.076	D	3,107,232	Education and Human Resources		
64.124	D	348,424	All-Volunteer Force Educational Assistance		
84.334	D	3,416,045	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.350	D	105,856	Transition to Teaching		
84.367	D	1,512,158	Improving Teacher Quality State Grants		
		11,248,733	Total — University of North Carolina - General Administration		

### University of North Carolina at Asheville

10.202	D	7,341	Cooperative Forestry Research		
10.206	D	117,397	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	3,184	Grants for Agricultural Research - Competitive Research Grants	06-234B	Idaho State Univ.
10.652	D	346,677	Forestry Research		
10.664	D	15,206	Cooperative Forestry Assistance		
11.431	D	10,447	Climate and Atmospheric Research		
14.246	D	592,713	Community Development Block Grants / Brownfields Economic Development Initiative		
43.001	D	1,680,716	Aerospace Education Services Program		
45.161	D	65,101	Promotion of the Humanities - Research		
47.049	D	311,336	Mathematical and Physical Sciences		
47.049	I	18,416	Mathematical and Physical Sciences	RR551-209/6330977	Univ. of Georgia
47.074	D	1,781	Biological Sciences		
66.951	D	-7,903	Environmental Education Grants		
81.036	I	353	Inventions and Innovations	4000046282	UT-Battelle

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.117	I	75,768	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance	4000032057	UT-Battelle
81.117	I	84,753	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis / Assistance	4000032096	UT-Battelle
84.007	D	97,094	Federal Supplemental Educational Opportunity Grants		
84.033	D	103,969	Federal Work-Study Program		
84.038	D	1,293,200	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	2,007,177	Federal Pell Grant Program		
84.268	D	8,201,057	Federal Direct Student Loans		
84.375	D	61,600	Academic Competitiveness Grants		
84.376	D	86,000	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.575	D	4,084	Child Care and Development Block Grant		
		<u>15,177,467</u>	Total — University of North Carolina at Asheville		

University of North Carolina at Chapel Hill

10	D	63,979	U.S. Department of Agriculture		
10	I	18,357	U.S. Department of Agriculture	018000-320979	Mississippi State Univ.
10.001	D	18,418	Agricultural Research - Basic and Applied Research		
10.200	I	91	Grants for Agricultural Research, Special Research Grants	RD309-055/90371	Univ. of Georgia
10.206	D	69,766	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	70,402	Grants for Agricultural Research - Competitive Research Grants	F041300	Univ. of Wisconsin
10.652	D	-2,368	Forestry Research		
11	D	-535	U.S. Department of Commerce		
11	I	22,765	U.S. Department of Commerce	N/A	Greene Cty. N.C.
11	I	18,223	U.S. Department of Commerce	S105	S.C. Sea Grant Consortium
11	I	16,867	U.S. Department of Commerce	S106	S.C. Sea Grant Consortium
11	I	-132	U.S. Department of Commerce	SURA-2005-202	SURA (SE Univ. Research)
11	I	25,880	U.S. Department of Commerce	PO# Z758028-01	Univ. of Hawaii
11	I	19,525	U.S. Department of Commerce	07-10-029	Univ. of Mississippi
11.312	D	1,940	Research and Evaluation Program		
11.419	I	8,905	Coastal Zone Management Administration Awards	07-093	Univ. of New Hampshire
11.420	D	39,196	Coastal Zone Management Estuarine Research Reserves		
11.430	I	387	Undersea Research	03-05-090	Univ. of Mississippi
11.430	I	29,573	Undersea Research	05-09-022	Univ. of Mississippi
11.430	I	158,086	Undersea Research	06-08-015	Univ. of Mississippi
11.430	I	112,918	Undersea Research	06-09-021	Univ. of Mississippi

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11.430	I	32,954	Undersea Research	07-01-071	Univ. of Mississippi
11.431	D	118,974	Climate and Atmospheric Research		
11.457	I	25,840	Chesapeake Bay Studies	710221/01	Virginia Institute of Marine Science
11.460	I	92,997	Special Oceanic and Atmospheric Projects	F014525	Univ. of Michigan
11.478	D	497,335	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
12	D	4,513,399	U.S. Department of Defense		
12	I	53,641	U.S. Department of Defense	880-7558-203-20	Clemson University
12	I	163,871	U.S. Department of Defense	00000128246	Henry M. Jackson Foundation
12	I	20,069	U.S. Department of Defense	N/A	Lambda Technologies
12	I	37,045	U.S. Department of Defense	PO# 13000	Optra Inc.
12	I	64	U.S. Department of Defense	N/A	Renaissance Science
12	I	-1,103	U.S. Department of Defense	N/A	Roswell Park Cancer Inst.
12	I	102,148	U.S. Department of Defense	1-321-0210294	RTI
12	I	368,937	U.S. Department of Defense	4400128244	Science Applications
12	I	52,393	U.S. Department of Defense	1382-UNC	Scientific Sys. Co.
12	I	23,378	U.S. Department of Defense	02-32-941-840-9	Shaw University
12	I	-23,653	U.S. Department of Defense	SURA-2005-202	SURA (SE Univ. Research)
12	I	189,613	U.S. Department of Defense	SURA-2006-302	SURA (SE Univ. Research)
12	I	20,282	U.S. Department of Defense	172648	The Boeing Company
12	I	78,468	U.S. Department of Defense	KT3408	The Boeing Company
12	I	950	U.S. Department of Defense	01505-1	TRC Garrow Associate
12	I	41,652	U.S. Department of Defense	243142	Univ. of Wash. - Seattle
12	I	87,681	U.S. Department of Defense	N/A	Woolpert Inc.
12	I	-3,849	U.S. Department of Defense	N/A	Xintek, Inc.
12.002	D	120	Procurement Technical Assistance For Business Firms		
12.300	D	1,416,997	Basic and Applied Scientific Research		
12.300	I	86,394	Basic and Applied Scientific Research	66057G/PO#77739	Univ. of Miami
12.300	I	-6,294	Basic and Applied Scientific Research	200978	Univ. of Notre Dame
12.420	D	3,919,876	Military Medical Research and Development		
12.420	I	50,090	Military Medical Research and Development	19823 056337	Children's Hospital of Pittsburgh
12.420	I	14,147	Military Medical Research and Development	0258-2931-4609	Mt. Sinai Sch. of Med.
12.420	I	42,906	Military Medical Research and Development	1-46U-9054	RTI
12.431	D	1,357,819	Basic Scientific Research		
12.431	I	89,844	Basic Scientific Research	949-7558-201-20	Clemson University
12.630	D	468,432	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	209,909	Air Force Defense Research Sciences Program		

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12.901	D	25,591	Mathematical Sciences Grants Program		
12.910	D	597,338	Research and Technology Development		
12.910	I	52,516	Research and Technology Development	00001110	Princeton Univ.
12.910	I	328,771	Research and Technology Development	130379	Univ. of Wash. - Seattle
14	I	25,217	U.S. Department of Housing and Urban Development	N/A	Durham Housing Authority
15	D	445,915	U.S. Department of the Interior		
15	I	230	U.S. Department of the Interior	N/A	URS Corp.
15.608	D	8,168	Fish and Wildlife Management Assistance		
15.808	I	28,889	U.S. Geological Survey - Research and Data Collection	4000516990	Univ. of Iowa
15.904	D	393,505	Historic Preservation Fund Grants-In-Aid		
16	D	163,648	U.S. Department of Justice		
16	I	13,659	U.S. Department of Justice	N/A	American College of Emerg. Physicians
16	I	93	U.S. Department of Justice	496459	Pacific Institutes for Research
16	I	13,044	U.S. Department of Justice	WUHS 12077	Wake Forest Univ. Sch. of Med.
19	I	178,204	U.S. Department of State	N/A	Inst. of International Educ., Inc.
19	I	-854	U.S. Department of State	S-LMAQM-04-GR-1	SE Consortium Intl. Dev.
19	I	111,220	U.S. Department of State	S-LMAQM-06-GR-0	SE Consortium Intl. Dev.
19	I	32,800	U.S. Department of State	S-NEAPI-04-CA-1	SE Consortium Intl. Dev.
19.300	I	1,956	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-19	National Council Eurasian
19.300	I	5,827	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-9	National Council Eurasian
20	D	1,763,587	U.S. Department of Transportation		
20	I	85,827	U.S. Department of Transportation	37769.00	Bellomo-Mcgee, Inc.
20	I	29,252	U.S. Department of Transportation	TASK BMISG05B02	Bellomo-Mcgee, Inc.
20	I	34,508	U.S. Department of Transportation	TASK BMISG05B03	Bellomo-Mcgee, Inc.
20	I	10,083	U.S. Department of Transportation	902040	CH2M Hill
20	I	3,116	U.S. Department of Transportation	N/A	EI Pueblo, Inc.
20	I	37,225	U.S. Department of Transportation	5710002033	Massachusetts Institute of Technology
20	I	119,170	U.S. Department of Transportation	N/A	Massachusetts Institute of Technology
20	I	72,821	U.S. Department of Transportation	N/A	Motorcycle Safety Foundation
20	I	15,110	U.S. Department of Transportation	HR 3-62	National Academy of Science
20	I	180,283	U.S. Department of Transportation	HR17-25	National Academy of Science
20	I	40,111	U.S. Department of Transportation	HR17-35/DOT-650	National Academy of Science
20	I	45,783	U.S. Department of Transportation	HR20-07(212)	National Academy of Science
20	I	51,843	U.S. Department of Transportation	HR3-67	National Academy of Science
20	I	34,267	U.S. Department of Transportation	SHRP-S 01(D)	National Academy of Science
20	I	-70,451	U.S. Department of Transportation	DTNH22-01-H-052	National Assoc. of State EMS

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20	I	30,492	U.S. Department of Transportation	N/A	National Safety Council
20	I	43,969	U.S. Department of Transportation	S040043	Texas A&M Research Foundation
20	I	29,283	U.S. Department of Transportation	S060062	Texas A&M Research Foundation
20	I	15,432	U.S. Department of Transportation	N/A	Transanalytics
20	I	171	U.S. Department of Transportation	NTS-01-5-05157	Transanalytics
20	I	-11,715	U.S. Department of Transportation	06-UNCCH-R2	Univ. of Tennessee
20	I	385,381	U.S. Department of Transportation	PO#0000128947/2	Univ. of Utah
20	I	48,176	U.S. Department of Transportation	37769.00	Vanasse Hangen Brust
20	I	11,693	U.S. Department of Transportation	N/A	Vanasse Hangen Brust
20.200	D	354,399	Highway Research and Development Program		
20.205	D	734,770	Highway Planning and Construction		
21	I	11,478	U.S. Department of the Treasury	14151/GS-10F-00	ABT Assoc. Inc.
42	I	231,459	Library of Congress	F011777	Univ. of Michigan
43	D	727,498	National Aeronautics and Space Administration		
43	I	56,048	National Aeronautics and Space Administration	N/A	Loma Linda Univ.
43	I	24,171	National Aeronautics and Space Administration	PO#21179	Marine Biological Laboratory
43	I	3,770	National Aeronautics and Space Administration	91978/NAS13-990	Mississippi Space
43	I	10,023	National Aeronautics and Space Administration	2005-0841-CH-01	N.C. State Univ.
43	I	3,998	National Aeronautics and Space Administration	2005-0841-CH-02	N.C. State Univ.
43	I	27,529	National Aeronautics and Space Administration	2005-0841-CH-04	N.C. State Univ.
43	I	15,000	National Aeronautics and Space Administration	2005-0841-CH-05	N.C. State Univ.
43	I	437,665	National Aeronautics and Space Administration	00000534	Princeton Univ.
43	I	7,732	National Aeronautics and Space Administration	HST-ED-90260.01	Space Telescope Science Institute
43	I	56,983	National Aeronautics and Space Administration	ACK774	Univ. of Idaho
43.001	I	121,739	Aerospace Education Services Program	5-36969	Dartmouth College
43.002	I	55,014	Technology Transfer	072402/535842	Univ. of Rhode Island
45	D	59,491	National Foundation on the Arts and the Humanities		
45	I	31,978	National Foundation on the Arts and the Humanities	N/A	Assoc. of Research Libraries
45.024	D	30,106	Promotion of the Arts - Grants to Organizations and Individuals		
45.129	I	227	Promotion of the Humanities - Federal / State Partnership	W06-02	N.C. Humanities Council
45.149	D	207,408	Promotion of the Humanities - Division of Preservation and Access		
45.161	D	60,819	Promotion of the Humanities - Research		
45.301	D	12,893	Museums for America		
45.301	I	27,232	Museums for America	R00237	Florida State
45.312	D	266,559	National Leadership Grants		
45.313	D	667,337	Laura Bush 21st Century Librarian Program		

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47	D	222,737	National Science Foundation		
47	I	83	National Science Foundation	N/A	American Physical Society
47	I	2,899	National Science Foundation	N/A	Conference Board of the Mathematical Sciences
47	I	-94	National Science Foundation	775/4765	Institute for Ecosystem Studies
47	I	23,177	National Science Foundation	N/A	Joint Oceanographic Institutions
47	I	184,427	National Science Foundation	R38719-73900004	Rice University
47	I	191,362	National Science Foundation	A6734	Univ. of Illinois - Champaign
47.041	D	617,149	Engineering Grants		
47.041	I	2,547	Engineering Grants	02-093	Arizona State Univ.
47.041	I	-88	Engineering Grants	PO#RF00946953/7	Ohio State Univ. Res. Foundation
47.049	D	7,087,440	Mathematical and Physical Sciences		
47.049	I	483,518	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	45,073	Mathematical and Physical Sciences	919690	Univ. of Wash. - Seattle
47.049	I	193,309	Mathematical and Physical Sciences	647F275	Univ. of Wisconsin - Madison
47.050	D	1,812,195	Geosciences		
47.050	I	-4,716	Geosciences	PO# T301A12	Joint Oceanographic Institutions
47.050	I	-1,333	Geosciences	S06-59359	University Corporation for Atmospheric Research
47.050	I	6,366	Geosciences	05-652	Univ. of Texas - Austin
47.050	I	19,904	Geosciences	17611-2 INITIAL	Univ. of Vermont
47.050	I	52,597	Geosciences	PO# 094796	Univ. of Southern California
47.070	D	2,064,156	Computer and Information Science and Engineering		
47.070	I	29,181	Computer and Information Science and Engineering	235388	Drexel Univ.
47.070	I	970	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	17,128	Computer and Information Science and Engineering	04-SC-NSF-1033	Duke University
47.070	I	14,370	Computer and Information Science and Engineering	PO# 10267787	Univ. of California
47.070	I	365,869	Computer and Information Science and Engineering	30085-J	Univ. of Chicago
47.070	I	-1,368	Computer and Information Science and Engineering	824	Univ. of Illinois - Champaign
47.070	I	384,220	Computer and Information Science and Engineering	A6118/2005-0619	Univ. of Illinois - Champaign
47.070	I	32,983	Computer and Information Science and Engineering	UTA06-262	Univ. of Texas - Austin
47.070	I	29,313	Computer and Information Science and Engineering	A920522	Univ. of Wisconsin - Madison
47.074	D	5,569,076	Biological Sciences		
47.074	I	24,297	Biological Sciences	01-02	B. Thompson Ins. Plant
47.074	I	7,949	Biological Sciences	5-34028.5710	Dartmouth College
47.074	I	49,706	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	-47,147	Biological Sciences	05-SC-NSF-1042	Duke University
47.074	I	244,883	Biological Sciences	06-SC-NSF-1070	Duke University

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47.074	I	20,448	Biological Sciences	07-SC-NSF-1051	Duke University
47.074	I	50,275	Biological Sciences	2919/200200632	Institute for Ecosystem Studies
47.074	I	7,707	Biological Sciences	02-0285	Univ. of LA, Lafayette
47.074	I	63,014	Biological Sciences	30602	Univ. of Chicago
47.074	I	-351	Biological Sciences	RR194-284/89203	Univ. of Georgia
47.074	I	101,476	Biological Sciences	FY2003-028	Univ. of Kansas
47.074	I	288,766	Biological Sciences	X105335	Univ. of Wisconsin - Madison
47.074	I	23,915	Biological Sciences	G001594-001	Washington State Univ.
47.075	D	2,159,845	Social, Behavioral, and Economic Sciences		
47.075	I	2,539	Social, Behavioral, and Economic Sciences	KYG1-2634-BI-04	Civilian Res. & Dev. Foundation
47.075	I	253	Social, Behavioral, and Economic Sciences	07-SC-NSF-1045	Duke University
47.075	I	79,226	Social, Behavioral, and Economic Sciences	2958/200200735	Institute for Ecosystem Studies
47.075	I	3,569	Social, Behavioral, and Economic Sciences	2811-UNC-NSF-14	Penn State University
47.075	I	6,279	Social, Behavioral, and Economic Sciences	2005-01042-01	Univ. of Illinois - Champaign
47.075	I	62,365	Social, Behavioral, and Economic Sciences	2007-01334-01/A	Univ. of Illinois - Champaign
47.076	D	2,109,294	Education and Human Resources		
47.078	D	20,304	Polar Programs		
59.037	D	-25,286	Small Business Development Center		
64	D	11,364	U.S. Department of Veterans Affairs		
66	D	2,560,196	Environmental Protection Agency		
66	I	20,000	Environmental Protection Agency	RN06-0016	Arcadis
66	I	-1,761	Environmental Protection Agency	2579	AWWA Research Foundation
66	I	70,026	Environmental Protection Agency	3177	AWWA Research Foundation
66	I	-356	Environmental Protection Agency	2666/2741	AWWA Research Foundation
66	I	84	Environmental Protection Agency	S1003215	Computer Science Corp.
66	I	7,605	Environmental Protection Agency	23BL00031	ICF Consulting
66	I	-841	Environmental Protection Agency	24BL00196	ICF Consulting
66	I	26,036	Environmental Protection Agency	N/A	Miox Corporation
66	I	83,604	Environmental Protection Agency	71731	So. Calif. Metrop. Water
66.463	I	82,224	Water Quality Cooperative Agreements	042G106066-A	Boise State Univ.
66.500	D	1,933,777	Environmental Protection - Consolidated Research		
66.509	D	2,405,978	Science To Achieve Results (STAR) Research Program		
66.510	D	12,250	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	903,840	Office of Research and Development Consolidated Research / Training		
66.511	I	18,095	Office of Research and Development Consolidated Research / Training	2-340-0210384	RTI

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66.511	I	130,973	Office of Research and Development Consolidated Research / Training	06-HHE-5PP	Water Environ. Research
66.514	D	65,060	Science To Achieve Results (STAR) Fellowship Program		
66.606	D	259,449	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	43,738	Surveys, Studies, Investigations and Special Purpose Grants	080600-331712-1	Mississippi State
66.607	D	193,645	Training and Fellowships for the Environmental Protection Agency		
81	D	2,767,632	U.S. Department of Energy		
81	I	28,622	U.S. Department of Energy	4000050221	Oak Ridge National Labs
81	I	36,595	U.S. Department of Energy	4000050690	Oak Ridge National Labs
81	I	164,801	U.S. Department of Energy	R7A12J/R7B12J	Rice University
81	I	1,140	U.S. Department of Energy	R7A82J-79200004	Rice University
81	I	35,076	U.S. Department of Energy	B542708	Univ. of California - Lawrence Livermore
81	I	19,328	U.S. Department of Energy	5F-00428	Uchicago Argonne LLC
81	I	164,076	U.S. Department of Energy	2003-02379-1/A8	Univ. of Illinois - Champaign
81	I	33,287	U.S. Department of Energy	412781-G	Univ. of Rochester
81	I	-2,503	U.S. Department of Energy	4000016791	Ut-Battelle / ORNL
81	I	75,117	U.S. Department of Energy	4000036179	Ut-Battelle / ORNL
81.049	D	1,830,359	Office of Science Financial Assistance Program		
81.049	I	17,502	Office of Science Financial Assistance Program	371979	Univ. of Wash. - Seattle
81.049	I	-6,094	Office of Science Financial Assistance Program	N/A	Xintek, Inc.
84	D	2,828,468	U.S. Department of Education		
84	I	49,061	U.S. Department of Education	51-000244	SRI International
84	I	182,444	U.S. Department of Education	N/A	Wake County Public School System
84	I	462,943	U.S. Department of Education	ED-01-CO-0120	Westat
84.007	D	549,265	Federal Supplemental Educational Opportunity Grants		
84.015	D	756,197	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	5,000	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	03-SC-DED-1044	Duke University
84.015	I	62,753	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	04-SC-DED-1010	Duke University
84.015	I	252	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1025	Duke University
84.015	I	381	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1027	Duke University
84.015	I	144,072	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	06-SC-DED-1061	Duke University

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84.015	I	93,869	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	06-SC-DED-1069	Duke University
84.015	I	45,172	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	06-SC-DED-1081	Duke University
84.015	I	190,932	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	06-SC-DED-1082	Duke University
84.015	I	120,203	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	07-SC-DED-1001	Duke University
84.015	I	7,078	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	07-SC-DED-1002	Duke University
84.017	D	230,513	International Research and Studies		
84.022	D	30,875	Overseas - Doctoral Dissertation		
84.032	D	983,713	Federal Family Education Loans		
84.033	D	1,486,000	Federal Work-Study Program		
84.038	D	31,581,179	Federal Perkins Loan Program - Federal Capital Contributions		
84.047	D	458,861	TRIO - Upward Bound		
84.051	D	207,718	Vocational Education - National Programs		
84.063	D	6,396,696	Federal Pell Grant Program		
84.116	D	48,324	Fund for the Improvement of Postsecondary Education		
84.116	I	6,564	Fund for the Improvement of Postsecondary Education	C00001253-1	Univ. of MO - Columbia
84.116	I	-43	Fund for the Improvement of Postsecondary Education	N/A	University of Wisconsin - Eau Claire
84.133	D	60,610	National Institute on Disability and Rehabilitation Research		
84.170	D	7,963	Javits Fellowships		
84.195	D	-4,952	Bilingual Education - Professional Development		
84.200	D	214,801	Graduate Assistance in Areas of National Need		
84.206	D	543,142	Javits Gifted and Talented Students Education Grant Program		
84.220	D	471,474	Centers for International Business Education		
84.229	I	63,250	Language Resource Centers	03-SC-DED-1014	Duke University
84.305	D	3,690,045	Education Research, Development and Dissemination		
84.305	I	166,194	Education Research, Development and Dissemination	GM10087-126361	Univ. of Virginia
84.324	D	704,511	Research in Special Education		
84.324	I	209,285	Research in Special Education	51-000476	SRI International
84.325	D	1,440,566	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	1,558,609	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		

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84.326	I	11,338	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000681	SRI International
84.326	I	95,978	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000682	SRI International
84.326	I	20,259	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282101D	Univ. of Oregon
84.327	D	195,425	Special Education - Technology and Media Services for Individuals with Disabilities		
84.349	D	21,945	Early Childhood Educator Professional Development		
84.349	I	-263	Early Childhood Educator Professional Development	331060	Nova Southeast Univ.
84.373	D	90,863	Special Education - Technical Assistance on State Data Collection		
89.003	D	90,582	National Historical Publications and Records Grants		
91.002	D	49,589	Solicited Grant Program		
93	D	10,779,575	U.S. Department of Health and Human Services		
93	I	217,481	U.S. Department of Health and Human Services	N/A	AcademyHealth
93	I	927	U.S. Department of Health and Human Services	9-526-1660	Albert Einstein College
93	I	-57,668	U.S. Department of Health and Human Services	6667	American College of Radiology Imaging Network
93	I	10,808	U.S. Department of Health and Human Services	N/A	American Medical Student Association Foundation
93	I	132,229	U.S. Department of Health and Human Services	6666	American College of Radiology
93	I	28,017	U.S. Department of Health and Human Services	CA80098-S1	American College of Radiology
93	I	10,199	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	10,515	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	566	U.S. Department of Health and Human Services	N/A	Association of Teachers of Preventive Medicine
93	I	1,135	U.S. Department of Health and Human Services	S1331-21/22	Association of Schools of Public Health
93	I	3,260	U.S. Department of Health and Human Services	S1935-21/23	Association of Schools of Public Health
93	I	-3,046	U.S. Department of Health and Human Services	S1938-21/22	Association of Schools of Public Health
93	I	2,423	U.S. Department of Health and Human Services	S2224-22/22	Association of Schools of Public Health
93	I	13	U.S. Department of Health and Human Services	S2233-22/23	Association of Schools of Public Health
93	I	27,246	U.S. Department of Health and Human Services	S2804-22/23	Association of Schools of Public Health
93	I	14,896	U.S. Department of Health and Human Services	S3244-23/24	Association of Schools of Public Health
93	I	-55,784	U.S. Department of Health and Human Services	S3253-23/23	Association of Schools of Public Health
93	I	60,367	U.S. Department of Health and Human Services	S3253-23/24	Association of Schools of Public Health
93	I	71,955	U.S. Department of Health and Human Services	S3521-24/24	Association of Schools of Public Health
93	I	49,688	U.S. Department of Health and Human Services	S3754-25/25	Association of Schools of Public Health
93	I	22,267	U.S. Department of Health and Human Services	N/A	AXIO Research Corp.
93	I	67,230	U.S. Department of Health and Human Services	79184CBS36	Booz Allen & Hamilton
93	I	109,966	U.S. Department of Health and Human Services	N/A	CALGB Foundation

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93	I	4,860	U.S. Department of Health and Human Services	N/A	CALGB / Univ. of Chicago
93	I	22,170	U.S. Department of Health and Human Services	MMVT-IIIP-47	CancerVax
93	I	108,515	U.S. Department of Health and Human Services	N/A	Carolina Donor Services
93	I	33,664	U.S. Department of Health and Human Services	N/A	Case Western Reserve
93	I	119,147	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	-11,512	U.S. Department of Health and Human Services	N/A	Center Line Products
93	I	-8,392	U.S. Department of Health and Human Services	N/A	Chapel Hill Training - Outreach Project
93	I	31,339	U.S. Department of Health and Human Services	0000137702	Children's Hospital of Boston
93	I	122	U.S. Department of Health and Human Services	PO# 0000056572	Children's Hospital of Boston
93	I	24	U.S. Department of Health and Human Services	PO# 0000094479	Children's Hospital of Boston
93	I	40,207	U.S. Department of Health and Human Services	413390300101.07	Children's Hospital and Regional Medical Center
93	I	86,491	U.S. Department of Health and Human Services	413390300201.07	Children's Hospital and Regional Medical Center
93	I	100,365	U.S. Department of Health and Human Services	413390300301.07	Children's Hospital and Regional Medical Center
93	I	-3,771	U.S. Department of Health and Human Services	PO#S13950/662-9	Children's Hospital and Research Center
93	I	116,986	U.S. Department of Health and Human Services	680430119	Consortium for Children
93	I	19,038	U.S. Department of Health and Human Services	N/A	Courtesy Assoc. Inc.
93	I	8,165	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	86,416	U.S. Department of Health and Human Services	N/A	Directors of Health Promotion and Education
93	I	2,627	U.S. Department of Health and Human Services	SPS# 101834	Duke Clinical Research
93	I	44,367	U.S. Department of Health and Human Services	117161	Duke University
93	I	-4,040	U.S. Department of Health and Human Services	303-2178/DS754	Duke University
93	I	-7,309	U.S. Department of Health and Human Services	303-2532/DS552	Duke University
93	I	500	U.S. Department of Health and Human Services	125466	Duke Univ. Med. Ctr.
93	I	12,961	U.S. Department of Health and Human Services	125466	Duke Univ. Med. Ctr.
93	I	14,764	U.S. Department of Health and Human Services	3036656/131860	Duke Univ. Med. Ctr.
93	I	4,412	U.S. Department of Health and Human Services	DS 442	Duke Univ. Med. Ctr.
93	I	10,143	U.S. Department of Health and Human Services	DS 443	Duke Univ. Med. Ctr.
93	I	4,621	U.S. Department of Health and Human Services	N/A	Duke Univ. Med. Ctr.
93	I	234,062	U.S. Department of Health and Human Services	UNC-CH-COHEN-01	Duke Univ. Med. Ctr.
93	I	-4,843	U.S. Department of Health and Human Services	17270	Duke University
93	I	9,973	U.S. Department of Health and Human Services	117161	Duke University
93	I	5,852	U.S. Department of Health and Human Services	125466	Duke University
93	I	49,690	U.S. Department of Health and Human Services	303-8546/129578	Duke University
93	I	-1,512	U.S. Department of Health and Human Services	303-9536/DS561	Duke University
93	I	6,691	U.S. Department of Health and Human Services	N/A	Duke University
93	I	9,241	U.S. Department of Health and Human Services	N/A	Educ. Dev. Ctr., Inc.

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93	I	5,069	U.S. Department of Health and Human Services	N/A	Emmes Corporation
93	I	2,802	U.S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	125,581	U.S. Department of Health and Human Services	5-20210-G1	Emory University
93	I	38,213	U.S. Department of Health and Human Services	5-23356-G2	Emory University
93	I	5,910	U.S. Department of Health and Human Services	N/A	Encelle, Inc.
93	I	106,241	U.S. Department of Health and Human Services	N/A	Ercole Biotech, Inc.
93	I	299	U.S. Department of Health and Human Services	630-4	Family Health International
93	I	8,336	U.S. Department of Health and Human Services	630-4	Family Health International
93	I	89,381	U.S. Department of Health and Human Services	N/A	Global Vaccines Inc.
93	I	6,322	U.S. Department of Health and Human Services	N/A	H. Lee Moffitt Cancer
93	I	-4,275	U.S. Department of Health and Human Services	2005-013	H. Lee Moffitt Cancer
93	I	10,843	U.S. Department of Health and Human Services	N/A	Ho-Chunk Nation
93	I	-8,873	U.S. Department of Health and Human Services	UNC 3634-03/02	Hospital Joint Diseases
93	I	-171	U.S. Department of Health and Human Services	5-R01-AR46505-0	Hospital Special Surgery
93	I	6,093	U.S. Department of Health and Human Services	23BL00150	ICF Consulting
93	I	180,445	U.S. Department of Health and Human Services	N/A	Icoria, Inc.
93	I	25,304	U.S. Department of Health and Human Services	PO#199931	Indiana Univ.
93	I	-4,750	U.S. Department of Health and Human Services	PO#39503-0207	Indiana Univ.
93	I	9,338	U.S. Department of Health and Human Services	N/A	Inotek Corporation
93	I	-4,387	U.S. Department of Health and Human Services	430-78-02	Iowa State Univ.
93	I	58,891	U.S. Department of Health and Human Services	2005-9090-3	Ised Solutions
93	I	-19	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State Univ.
93	I	70,837	U.S. Department of Health and Human Services	PO#P0007321/N01	Jackson State Univ.
93	I	4,249	U.S. Department of Health and Human Services	N/A	Jaeb Center for Health Research
93	I	745	U.S. Department of Health and Human Services	8412-77804-X	Johns Hopkins Univ.
93	I	34,984	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins Univ.
93	I	1,057	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ.
93	I	11,203	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ.
93	I	61,250	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ.
93	I	1,963,838	U.S. Department of Health and Human Services	PO# 8011-39050	Johns Hopkins Univ.
93	I	190,335	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins Univ.
93	I	3,417	U.S. Department of Health and Human Services	N/A	Joslin Diabetes Ctr.
93	I	163	U.S. Department of Health and Human Services	N/A	Kitware Inc.
93	I	2,662	U.S. Department of Health and Human Services	SPH07-E1065	Louisiana State Univ.
93	I	-795	U.S. Department of Health and Human Services	5710001391	Mass. Inst. of Tech.
93	I	6,880	U.S. Department of Health and Human Services	N/A	Maryland Med. Res. Ins.

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93	I	97,369	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	507,864	U.S. Department of Health and Human Services	N/A	Med. College of Wisconsin
93	I	707	U.S. Department of Health and Human Services	94253601	Medical College of Ohio
93	I	43,859	U.S. Department of Health and Human Services	HHSN26120042201	MI-Corporation
93	I	-35	U.S. Department of Health and Human Services	N/A	Mt. Sinai Sch. of Med.
93	I	473	U.S. Department of Health and Human Services	N/A	Mt. Sinai Sch. of Med.
93	I	70,650	U.S. Department of Health and Human Services	98543-1067	National Childhood Cancer Foundation
93	I	55,663	U.S. Department of Health and Human Services	N/A	New Hanover Reg. Med.
93	I	6,049	U.S. Department of Health and Human Services	N/A	New York Med. College
93	I	82,612	U.S. Department of Health and Human Services	TFED29-117	NSABP Foundation
93	I	-6,631	U.S. Department of Health and Human Services	7-6295 RELEASE	Oak Ridge Institute for Science and Education
93	I	228	U.S. Department of Health and Human Services	N/A	Oak Ridge Institute for Science and Education
93	I	-5,737	U.S. Department of Health and Human Services	N/A	Oregon Social Learn
93	I	4,140	U.S. Department of Health and Human Services	CHGME PP; G-37	Quality Resource Sys.
93	I	888	U.S. Department of Health and Human Services	701-7515	Rhode Island Hospital
93	I	241,121	U.S. Department of Health and Human Services	N/A	Rhode Island Hospital
93	I	79,487	U.S. Department of Health and Human Services	1-312-0207901	RTI
93	I	230,479	U.S. Department of Health and Human Services	1-312-0208290	RTI
93	I	275,456	U.S. Department of Health and Human Services	1-312-0208452/2	RTI
93	I	47,905	U.S. Department of Health and Human Services	1-312-0209322/G	RTI
93	I	14,501	U.S. Department of Health and Human Services	1-312-0209350/G	RTI
93	I	161,030	U.S. Department of Health and Human Services	1-312-0209783	RTI
93	I	-5,942	U.S. Department of Health and Human Services	2-312-0207049	RTI
93	I	24,677	U.S. Department of Health and Human Services	2-312-0210358	RTI
93	I	106,038	U.S. Department of Health and Human Services	3-312-0209686	RTI
93	I	15,079	U.S. Department of Health and Human Services	4-312-0207897	RTI
93	I	55,717	U.S. Department of Health and Human Services	6-312-0208654	RTI
93	I	102,284	U.S. Department of Health and Human Services	N/A	RTI
93	I	64,448	U.S. Department of Health and Human Services	PO# 14502S	RTI
93	I	4,076	U.S. Department of Health and Human Services	250-03-0022	Rural EMS Trauma Tech.
93	I	9,613	U.S. Department of Health and Human Services	5-20797	Scripps Research Institute
93	I	-25,410	U.S. Department of Health and Human Services	5-74897	Scripps Research Institute
93	I	176,316	U.S. Department of Health and Human Services	PO# 5-74967	Scripps Research Institute
93	I	21,996	U.S. Department of Health and Human Services	PO#5-22602	Scripps Research Institute
93	I	19,680	U.S. Department of Health and Human Services	PO#75115	SE Alaska Reg. Health
93	I	24,439	U.S. Department of Health and Human Services	PO#76243	SE Alaska Reg. Health

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93	I	16	U.S. Department of Health and Human Services	PO073490	SE Alaska Reg. Health
93	I	338,685	U.S. Department of Health and Human Services	BRS-ACURE-Q-06	Social & Scientific
93	I	491,625	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06	Social & Scientific
93	I	373	U.S. Department of Health and Human Services	N/A	Social & Scientific
93	I	8,277	U.S. Department of Health and Human Services	N/A	Southeast Regional Genetics Group
93	I	46,521	U.S. Department of Health and Human Services	120039010	St. Jude Children's Research Hospital
93	I	15,263	U.S. Department of Health and Human Services	120039020	St. Jude Children's Research Hospital
93	I	211,559	U.S. Department of Health and Human Services	N/A	St. Louis Univ.
93	I	-10,384	U.S. Department of Health and Human Services	N/A	Tanglewood Research
93	I	16,216	U.S. Department of Health and Human Services	N/A	Tohomo O'Adham Nation
93	I	11,782	U.S. Department of Health and Human Services	N/A	Univ. of Med. & Dentistry NJ
93	I	52,146	U.S. Department of Health and Human Services	PO#P0303760/P02	Univ. of Med. & Dentistry NJ
93	I	92	U.S. Department of Health and Human Services	N/A	Univ. of Kentucky Res. Foundation
93	I	-5,224	U.S. Department of Health and Human Services	ITN10113-00SC	University of California - San Francisco
93	I	-9,620	U.S. Department of Health and Human Services	2-5-80344	Univ. of Colorado Health
93	I	35,709	U.S. Department of Health and Human Services	2-5-80344/PO# 0	Univ. of Colorado Health
93	I	14	U.S. Department of Health and Human Services	N/A	Univ. Health Network
93	I	3,354	U.S. Department of Health and Human Services	N/A	Univ. of MD - Baltimore
93	I	57	U.S. Department of Health and Human Services	PO#UMBC1-000000	Univ. of MD - Baltimore
93	I	110,141	U.S. Department of Health and Human Services	N/A	University of Alabama - Birmingham
93	I	604,095	U.S. Department of Health and Human Services	N/A	University of Alabama - Birmingham
93	I	4,540	U.S. Department of Health and Human Services	PO# V399454	Univ. of Arizona
93	I	45,683	U.S. Department of Health and Human Services	N/A	Univ. of Florida
93	I	-1,272	U.S. Department of Health and Human Services	PO #Z655864	Univ. of Hawaii
93	I	32,026	U.S. Department of Health and Human Services	PO#S01250	Univ. of Maryland
93	I	2,497	U.S. Department of Health and Human Services	R01AR47711-01/S	Univ. of Maryland
93	I	-1,524	U.S. Department of Health and Human Services	S01212	Univ. of Maryland
93	I	17,085	U.S. Department of Health and Human Services	N/A	Univ. of Miami
93	I	14,413	U.S. Department of Health and Human Services	PO#3000585023	Univ. of Michigan
93	I	-1,128	U.S. Department of Health and Human Services	PO#H6636375203	Univ. of Minnesota
93	I	77,607	U.S. Department of Health and Human Services	S6656567101	Univ. of Minnesota
93	I	-1,516	U.S. Department of Health and Human Services	5-35123/PO#8622	Univ. of Pennsylvania
93	I	877	U.S. Department of Health and Human Services	104407	Univ. of Pittsburgh
93	I	9,194	U.S. Department of Health and Human Services	106908	Univ. of Pittsburgh
93	I	-13,937	U.S. Department of Health and Human Services	GC11146.121233	Univ. of Virginia
93	I	56,118	U.S. Department of Health and Human Services	GC11287.123456	Univ. of Virginia

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93	I	19,029	U.S. Department of Health and Human Services	GC11287.123463	Univ. of Virginia
93	I	82,715	U.S. Department of Health and Human Services	GC11287.123469	Univ. of Virginia
93	I	200,739	U.S. Department of Health and Human Services	GC11451.126448	Univ. of Virginia
93	I	234,642	U.S. Department of Health and Human Services	GC11451.126454	Univ. of Virginia
93	I	4,027	U.S. Department of Health and Human Services	04-8132	Univ. of Wisconsin
93	I	17,249	U.S. Department of Health and Human Services	P844060	Univ. of Wisconsin
93	I	111,470	U.S. Department of Health and Human Services	P844060	Univ. of Wisconsin
93	I	12,543	U.S. Department of Health and Human Services	N/A	Universidad Metropol
93	I	19,983	U.S. Department of Health and Human Services	07417-014-000-0	Urban Institute
93	I	54,453	U.S. Department of Health and Human Services	GMO-010108/N01M	UT Southwest Med. Ctr.
93	I	5,122	U.S. Department of Health and Human Services	GMO-010137	UT Southwest Med. Ctr.
93	I	6,160	U.S. Department of Health and Human Services	GMO-010138	UT Southwest Med. Ctr.
93	I	14,244	U.S. Department of Health and Human Services	GMO-500206	UT Southwest Med. Ctr.
93	I	202,736	U.S. Department of Health and Human Services	N/A	Vanderbilt Univ. Med. Ctr.
93	I	5,064	U.S. Department of Health and Human Services	31184 WHIMS MRI	Wake Forest Univ.
93	I	22,874	U.S. Department of Health and Human Services	N01-WH-4-4221	Wake Forest Univ.
93	I	170,810	U.S. Department of Health and Human Services	N/A	Wake Forest Univ. Sch. of Med.
93	I	31,777	U.S. Department of Health and Human Services	0665-08428	Wash. Dept. Soc. & Health
93	I	35,672	U.S. Department of Health and Human Services	PO 29006Q/WU-04	Wash. Univ. - St. Louis
93	I	12,398	U.S. Department of Health and Human Services	N/A	White Mtn. Apache Nation
93	I	61,697	U.S. Department of Health and Human Services	N/A	Wits Health Consortium
93	I	2,409	U.S. Department of Health and Human Services	N/A	Yale University
93.061	D	378,791	Innovations in Applied Public Health Research		
93.061	I	35,273	Innovations in Applied Public Health Research	N/A	Affinergy Inc.
93.061	I	138,473	Innovations in Applied Public Health Research	1-312-0209362	RTI
93.061	I	29,920	Innovations in Applied Public Health Research	PO NO. 29690C	Wash. Univ. - St. Louis
93.061	I	19,354	Innovations in Applied Public Health Research	PO# 29525P	Wash. Univ. - St. Louis
93.063	D	291,821	Centers for Genomics and Public Health		
93.086	D	56,505	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.103	D	17,288	Food and Drug Administration - Research		
93.103	I	29,060	Food and Drug Administration - Research	Z-179903	Univ. of MD - College Park
93.107	D	745,774	Model State-Supported Area Health Education Centers		
93.110	D	3,123,639	Maternal and Child Health Federal Consolidated Programs		
93.110	I	34,181	Maternal and Child Health Federal Consolidated Programs	N/A	Southeast Regional Genetics Group
93.110	I	-1,257	Maternal and Child Health Federal Consolidated Programs	VUMC CA #9935	Vanderbilt Univ. Med. Ctr.
93.113	D	5,669,344	Environmental Health		

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93.113	I	20,374	Environmental Health	PG-4013-01	Univ. of Montana
93.114	D	1,097,026	Applied Toxicological Research and Testing		
93.114	I	18,658	Applied Toxicological Research and Testing	N/A	Eno River Labs Inc.
93.115	D	210,166	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.121	D	9,694,666	Oral Diseases and Disorders Research		
93.121	I	24,539	Oral Diseases and Disorders Research	N/A	Kaiser Foundation Research Institute
93.121	I	36,660	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	158	Oral Diseases and Disorders Research	R213888	Research Foundation of SUNY
93.121	I	-1,192	Oral Diseases and Disorders Research	R213891	Research Foundation of SUNY
93.121	I	-3,315	Oral Diseases and Disorders Research	R213894	Research Foundation of SUNY
93.121	I	-1,075	Oral Diseases and Disorders Research	2963SC	University of California - San Francisco
93.121	I	17,664	Oral Diseases and Disorders Research	N/A	University of Alabama - Birmingham
93.121	I	7,358	Oral Diseases and Disorders Research	F011314	Univ. of Michigan
93.121	I	71,706	Oral Diseases and Disorders Research	PO#1757416/1566	Univ. of Pennsylvania
93.121	I	-7,882	Oral Diseases and Disorders Research	524544	Univ. of Wash. - Seattle
93.121	I	64,104	Oral Diseases and Disorders Research	892504	Univ. of Wash. - Seattle
93.127	D	187,039	Emergency Medical Services for Children		
93.134	I	6,087	Grants to Increase Organ Donations	N/A	Carolina Donor Services
93.135	D	4,780,597	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	102	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia Univ.
93.136	D	2,573,506	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	110,229	Injury Prevention and Control Research and State and Community Based Programs	N/A	Savir Soc. for Advance
93.143	D	762,345	NIEHS Superfund Hazardous Substances - Basic Research and Education		
93.155	D	702,376	Rural Health Research Centers		
93.157	D	59,675	Centers of Excellence		
93.172	D	2,468,630	Human Genome Research		
93.172	I	227,550	Human Genome Research	UTA05-116	Univ. of Texas - Austin
93.173	D	2,257,573	Research Related to Deafness and Communication Disorders		
93.173	I	22,609	Research Related to Deafness and Communication Disorders	1-R43-DC-7828	Blinktwice
93.173	I	85,946	Research Related to Deafness and Communication Disorders	PO#8206-00385-0	Johns Hopkins Univ.
93.178	D	171,834	Nursing Workforce Diversity		
93.185	D	102,239	Immunization Research, Demonstration, Public Information and Education - Training and Clinical Skills Improvement Projects		
93.186	D	280,978	National Research Service Award in Primary Care Medicine		
93.191	D	67,200	Allied Health Special Projects		
93.192	D	1	Quentin N. Burdick Program for Rural Interdisciplinary Training		

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93.213	D	2,230,010	Research and Training in Complementary and Alternative Medicine		
93.213	I	114,687	Research and Training in Complementary and Alternative Medicine	764267	Univ. of Miami
93.225	D	291,998	National Research Service Awards - Health Services Research Training		
93.226	D	1,549,653	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	-129	Research on Healthcare Costs, Quality and Outcomes	N/A	American Academy of Pediatrics
93.226	I	3,272	Research on Healthcare Costs, Quality and Outcomes	003	Shaw University
93.226	I	9,481	Research on Healthcare Costs, Quality and Outcomes	004	Shaw University
93.236	D	86,112	Grants for Dental Public Health Residency Training		
93.239	I	2,404	Policy Research and Evaluation Grants	UKRF 3046947400	Univ. of Kentucky
93.239	I	7,118	Policy Research and Evaluation Grants	UKRF 3048058900	Univ. of Kentucky
93.241	I	210,142	State Rural Hospital Flexibility Program	S6659053104	Univ. of Minnesota
93.242	D	13,954,469	Mental Health Research Grants		
93.242	I	5,559	Mental Health Research Grants	N/A	Butler Hospital
93.242	I	30,241	Mental Health Research Grants	68E-1080101	Calif. Inst. of Technology
93.242	I	17,929	Mental Health Research Grants	1	Columbia Univ.
93.242	I	21,338	Mental Health Research Grants	8	Columbia Univ.
93.242	I	-11	Mental Health Research Grants	N/A	Columbia Univ.
93.242	I	3,071	Mental Health Research Grants	01-SC-NIH-1016	Duke University
93.242	I	-17,075	Mental Health Research Grants	303-7231/DS805	Duke University
93.242	I	-4,572	Mental Health Research Grants	303-7424/DS803	Duke University
93.242	I	18,911	Mental Health Research Grants	137293/303-7153	Duke University
93.242	I	72,743	Mental Health Research Grants	8602-61118-1	Johns Hopkins Univ.
93.242	I	70,387	Mental Health Research Grants	PO#69409	Johns Hopkins Univ.
93.242	I	318,552	Mental Health Research Grants	0255-7432-4609	Mt. Sinai Sch. of Med.
93.242	I	68,384	Mental Health Research Grants	N/A	Organix, Inc.
93.242	I	53,573	Mental Health Research Grants	403968	Salk Institute
93.242	I	224	Mental Health Research Grants	N/A	Symtread Inc.
93.242	I	10,281	Mental Health Research Grants	N/A	University of Alabama - Birmingham
93.242	I	247	Mental Health Research Grants	2-5-73443	Univ. of Colorado
93.242	I	6,592	Mental Health Research Grants	UF06017	Univ. of Florida
93.242	I	6,399	Mental Health Research Grants	UF06106	Univ. of Florida
93.242	I	1	Mental Health Research Grants	F008906	Univ. of Michigan
93.242	I	17,808	Mental Health Research Grants	3R30V	Univ. of New Mexico
93.242	I	34	Mental Health Research Grants	109178-1	Univ. of Pittsburgh
93.242	I	49,834	Mental Health Research Grants	110726-05	Univ. of Pittsburgh
93.242	I	3,538	Mental Health Research Grants	110726-1	Univ. of Pittsburgh

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93.242	I	80,352	Mental Health Research Grants	K083633/144-PL1	Univ. of Wisconsin - Milwaukee
93.243	D	54,971	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.243	I	115,323	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	06-SC-SAMSHA-10	Duke University
93.243	I	97,561	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	07-SC-SAMSHA-10	Duke University
93.243	I	45,996	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	0665-94225	Wash. Dept. Soc & Health
93.247	D	254,730	Advanced Education Nursing Grant Program		
93.249	D	420,395	Public Health Training Centers Grant Program		
93.262	D	1,719,515	Occupational Safety and Health Program		
93.262	I	-612	Occupational Safety and Health Program	PO# 4000507369	Univ. of Iowa
93.262	I	23,140	Occupational Safety and Health Program	PO# 4000520249	Univ. of Iowa
93.263	D	3,105	Occupational Safety and Health - Training Grants		
93.264	D	103,054	Nurse Faculty Loan Program (NFLP)		
93.265	D	207,484	Comprehensive Geriatric Education Program (CGEP)		
93.271	D	493,365	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	438,922	Alcohol National Research Service Awards for Research Training		
93.273	D	5,643,869	Alcohol Research Programs		
93.273	I	23,557	Alcohol Research Programs	1	Columbia Univ.
93.273	I	6,981	Alcohol Research Programs	303-7239/DS823	Duke University
93.273	I	71,817	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	129,904	Alcohol Research Programs	150453.0004	Harvard Univ.
93.273	I	813	Alcohol Research Programs	N/A	Harvard Univ.
93.273	I	25,353	Alcohol Research Programs	SUBAWARD NO 1	Loyola Univ. - Chicago
93.273	I	1,114	Alcohol Research Programs	080-01000-R6010	Thomas Jefferson Univ.
93.273	I	-13,152	Alcohol Research Programs	04-0741	Univ. of Louisville
93.273	I	91,601	Alcohol Research Programs	5-38020	Univ. of Memphis
93.277	D	155,665	Career Development Awards		
93.278	D	40,365	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,029,058	Drug Abuse and Addiction Research Programs		
93.279	I	5,337	Drug Abuse and Addiction Research Programs	N/A	Butler Hospital
93.279	I	48,308	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	3	Drug Abuse and Addiction Research Programs	1-R43-DA020217	Flying Bridge Tech.
93.279	I	8,096	Drug Abuse and Addiction Research Programs	496429	Pacific Institutes for Research
93.279	I	-148	Drug Abuse and Addiction Research Programs	496430	Pacific Institutes for Research
93.279	I	2,057	Drug Abuse and Addiction Research Programs	496446	Pacific Institutes for Research
93.279	I	48,628	Drug Abuse and Addiction Research Programs	0081.01.01	Pacific Institutes for Research
93.279	I	61,722	Drug Abuse and Addiction Research Programs	PIRE	Pacific Institutes for Research

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93.279	I	147,345	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0	Penn State University
93.279	I	97,969	Drug Abuse and Addiction Research Programs	N/A	St. Jude Children's Research Hospital
93.279	I	179,676	Drug Abuse and Addiction Research Programs	F014699	Univ. of Michigan
93.281	D	1,111,765	Mental Health Research Career / Scientist Development Awards		
93.282	D	577,596	Mental Health National Research Service Awards for Research Training		
93.283	D	4,391,496	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	42,732	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0645-04/04	Assoc. American Medical
93.283	I	118,686	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0975-07/07	Assoc. American Medical
93.283	I	-3,028	Centers for Disease Control and Prevention - Investigations and Technical Assistance	TS-0768	Association of Teachers of Preventive Medicine
93.283	I	-16	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3407-23/23	Association of Schools of Public Health
93.283	I	6,470	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3407-23/24	Association of Schools of Public Health
93.283	I	25,390	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3453-23/23	Association of Schools of Public Health
93.283	I	1,735	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3460-23/23	Association of Schools of Public Health
93.283	I	-25	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3486-23/23	Association of Schools of Public Health
93.283	I	731,440	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3486-23/24	Association of Schools of Public Health
93.283	I	-1,931	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3493-23/23	Association of Schools of Public Health
93.283	I	120,885	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3493-23/24	Association of Schools of Public Health
93.283	I	131,307	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3521-24/25	Association of Schools of Public Health
93.283	I	176,413	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3554-24/24	Association of Schools of Public Health
93.283	I	188,818	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3554-24/25	Association of Schools of Public Health
93.283	I	64,780	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3665-25/25	Association of Schools of Public Health
93.283	I	54,734	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3698-25/25	Association of Schools of Public Health
93.283	I	33,270	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3715-25/25	Association of Schools of Public Health
93.283	I	17,522	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3753-25/25	Association of Schools of Public Health
93.283	I	41,164	Centers for Disease Control and Prevention - Investigations and Technical Assistance	17-312-0208235	RTI
93.283	I	526	Centers for Disease Control and Prevention - Investigations and Technical Assistance	3-44U-8264	RTI
93.283	I	-8,458	Centers for Disease Control and Prevention - Investigations and Technical Assistance	PO#50020878/02	West Virginia Univ.
93.286	D	3,721,267	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	264,095	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hospital
93.300	D	90,370	National Center for Health Workforce Analysis		
93.307	D	1,374,285	Minority Health and Health Disparities Research		
93.310	D	1,546,618	Trans - NIH Research Support		
93.342	D	3,361,459	Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students		
93.358	D	91,173	Advanced Education Nursing Traineeships		
93.359	D	299,626	Nurse Education, Practice and Retention Grants		

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93.361	D	3,883,760	Nursing Research		
93.361	I	81,081	Nursing Research	06-SC-NIH-1026	Duke University
93.375	D	97,214	Minority Biomedical Research Support		
93.375	I	2,433	Minority Biomedical Research Support	003	Shaw University
93.389	D	15,111,449	National Center for Research Resources		
93.389	I	-82	National Center for Research Resources	2003-1251	University of California - Irvine
93.389	I	75,756	National Center for Research Resources	2006-1719	University of California - Irvine
93.390	D	1,368,381	Academic Research Enhancement Award		
93.392	I	64,007	Cancer Construction	H3155-01	Georgia State Univ.
93.393	D	8,076,993	Cancer Cause and Prevention Research		
93.393	I	11,993	Cancer Cause and Prevention Research	SUBAWARD 1	Columbia Univ.
93.393	I	50,299	Cancer Cause and Prevention Research	303-2189/DS836	Duke University
93.393	I	30	Cancer Cause and Prevention Research	383-5291/124095	Duke Univ. Med. Ctr.
93.393	I	-8,631	Cancer Cause and Prevention Research	303-2512/DS494	Duke University
93.393	I	74,729	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	10,458	Cancer Cause and Prevention Research	303-2795/DS494	Duke University
93.393	I	-4,158	Cancer Cause and Prevention Research	303-2907/DS467	Duke University
93.393	I	9,798	Cancer Cause and Prevention Research	303-2943	Duke University
93.393	I	16,041	Cancer Cause and Prevention Research	N/A	Indiana Univ.
93.393	I	32,265	Cancer Cause and Prevention Research	0255-1051-4609	Mt. Sinai Sch. of Med.
93.393	I	20,554	Cancer Cause and Prevention Research	UF06009	Univ. of Florida
93.393	I	279,182	Cancer Cause and Prevention Research	PO#Z743595/Z709	Univ. of Hawaii
93.393	I	13,428	Cancer Cause and Prevention Research	66294Y/POM11452	Univ. of Miami
93.393	I	2,243	Cancer Cause and Prevention Research	3000592285	Univ. of Michigan
93.393	I	35,475	Cancer Cause and Prevention Research	F011807	Univ. of Michigan
93.393	I	56,803	Cancer Cause and Prevention Research	883402	Univ. of Wash. - Seattle
93.393	I	-28,675	Cancer Cause and Prevention Research	H30633	Univ. of Southern California
93.393	I	45,599	Cancer Cause and Prevention Research	H32720	Univ. of Southern California
93.393	I	241,670	Cancer Cause and Prevention Research	H35332	Univ. of Southern California
93.393	I	12,151	Cancer Cause and Prevention Research	UNCCH/CA119069	Wake Forest Univ. Sch. of Med.
93.394	D	1,224,035	Cancer Detection and Diagnosis Research		
93.394	I	-254	Cancer Detection and Diagnosis Research	1R44CA85101	Alan Penn & Assoc.
93.394	I	-4,366	Cancer Detection and Diagnosis Research	0210601	Boston Med. Ctr.
93.394	I	2,550	Cancer Detection and Diagnosis Research	0210602	Boston Med. Ctr.
93.394	I	18,818	Cancer Detection and Diagnosis Research	0210603	Boston Med. Ctr.
93.394	I	1,741	Cancer Detection and Diagnosis Research	5-37816/PO#9264	Univ. of Pennsylvania

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93.394	I	-210	Cancer Detection and Diagnosis Research	2112042/PO00001	Univ. of Utah
93.394	I	5,153	Cancer Detection and Diagnosis Research	WU-06-23/PO#296	Univ. of Wash. - Seattle
93.394	I	307,599	Cancer Detection and Diagnosis Research	WU-07-37/PO2957	Wash. Univ. - St. Louis
93.395	D	3,895,151	Cancer Treatment Research		
93.395	I	55,296	Cancer Treatment Research	132944 FC 303-3	Duke University
93.395	I	20,701	Cancer Treatment Research	0000614936	Fred Hutchinson Cancer Research Center
93.395	I	135,579	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	339,746	Cancer Treatment Research	10-14025-02-06	H. Lee Moffitt Cancer
93.395	I	68,992	Cancer Treatment Research	SA308-1105-4377	IIT
93.395	I	728	Cancer Treatment Research	14001	National Childhood Cancer Foundation
93.395	I	23,341	Cancer Treatment Research	15200	National Childhood Cancer Foundation
93.395	I	3,819	Cancer Treatment Research	15378	National Childhood Cancer Foundation
93.395	I	21,881	Cancer Treatment Research	15432	National Childhood Cancer Foundation
93.395	I	40,868	Cancer Treatment Research	4422SC	University of California - San Francisco
93.395	I	8,423	Cancer Treatment Research	6067359/RFS7000	Univ. of Mass
93.395	I	43,419	Cancer Treatment Research	071	University of Alabama - Birmingham
93.395	I	-954	Cancer Treatment Research	UF0269CG	Univ. of Florida
93.395	I	9,541	Cancer Treatment Research	66181E	Univ. of Miami
93.395	I	137,319	Cancer Treatment Research	F008827	Univ. of Michigan
93.395	I	-536	Cancer Treatment Research	PO #29011J/WU-0	Univ. of Wash. - Seattle
93.395	I	-1,020	Cancer Treatment Research	59336	Wake Forest Univ.
93.395	I	-1,397	Cancer Treatment Research	57874	Wake Forest Univ. Health Science
93.396	D	8,799,244	Cancer Biology Research		
93.396	I	31,887	Cancer Biology Research	N/A	Vanderbilt Univ. Med. Ctr.
93.396	I	135,844	Cancer Biology Research	VUMC8874	Vanderbilt Univ. Med. Ctr.
93.397	D	12,494,322	Cancer Centers Support Grants		
93.397	I	20,249	Cancer Centers Support Grants	Y452435	Univ. of Arizona
93.398	D	4,219,113	Cancer Research Manpower		
93.399	D	8,443,863	Cancer Control		
93.399	I	29,698	Cancer Control	530190.5735	Dartmouth College
93.399	I	127	Cancer Control	530196.5735	Dartmouth College
93.399	I	19,899	Cancer Control	530244.575	Dartmouth College
93.399	I	5	Cancer Control	530547.575	Dartmouth College
93.399	I	236,083	Cancer Control	531007.5750	Dartmouth College
93.399	I	9,991	Cancer Control	303-2118/DS838	Duke University
93.399	I	49,137	Cancer Control	N/A	NSABP Foundation

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93.399	I	25,252	Cancer Control	FY06.024.008	UC Health Science Ctr.
93.399	I	13,653	Cancer Control	06-081	Univ. of Texas - Galveston
93.399	I	20,193	Cancer Control	07-028	Univ. of Texas - Galveston
93.399	I	30,942	Cancer Control	WU-06-164/29512	Wash. Univ. - St. Louis
93.481	D	118,463	Different Bacterial Species Selectively Induce TH1 Cells		
93.600	D	255,714	Head Start		
93.631	D	378,621	Developmental Disabilities Projects of National Significance		
93.632	D	490,776	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	1,812,865	Social Services Research and Demonstration		
93.648	D	432,816	Child Welfare Services Training Grants		
93.670	D	750,794	Child Abuse and Neglect Discretionary Activities		
93.670	I	27,474	Child Abuse and Neglect Discretionary Activities	N/A	Chapel Hill Training - Outreach Project
93.821	D	-25	Cell Biology and Biophysics Research		
93.822	D	391,197	Health Careers Opportunity Program		
93.837	D	13,103,202	Heart and Vascular Diseases Research		
93.837	I	110,836	Heart and Vascular Diseases Research	303-6696/DS735	Duke Univ. Med. Ctr.
93.837	I	129,664	Heart and Vascular Diseases Research	303-6698/DS734	Duke Univ. Med. Ctr.
93.837	I	171,144	Heart and Vascular Diseases Research	DS800	Duke Univ. Med. Ctr.
93.837	I	71,339	Heart and Vascular Diseases Research	136454	Duke University
93.837	I	30,144	Heart and Vascular Diseases Research	303-6092	Duke University
93.837	I	-2,214	Heart and Vascular Diseases Research	303-6127	Duke University
93.837	I	-87	Heart and Vascular Diseases Research	303-6551/DS734	Duke University
93.837	I	78,099	Heart and Vascular Diseases Research	303-6566	Duke University
93.837	I	9	Heart and Vascular Diseases Research	303-6686/129789	Duke University
93.837	I	46,296	Heart and Vascular Diseases Research	303-6800	Duke University
93.837	I	193,581	Heart and Vascular Diseases Research	E-17-669-G3	Georgia Institute of Technology
93.837	I	125,694	Heart and Vascular Diseases Research	2 FRAM 771-01	Northern Calif. Inst.
93.837	I	4,203	Heart and Vascular Diseases Research	4038	Rand Corporation, Inc.
93.837	I	26,489	Heart and Vascular Diseases Research	1107.06	SW Foundation Biomed Research
93.837	I	9,077	Heart and Vascular Diseases Research	07-1107.006	SW Foundation Biomed Research
93.837	I	18,982	Heart and Vascular Diseases Research	3573463	Syracuse Univ.
93.837	I	183,279	Heart and Vascular Diseases Research	66143-03UNC/02	Univ. of Miss Med. Ctr.
93.837	I	19,234	Heart and Vascular Diseases Research	Q6636266507	Univ. of Minnesota
93.837	I	33,602	Heart and Vascular Diseases Research	PO 41874/05-105	Univ. of South Carolina
93.837	I	625,623	Heart and Vascular Diseases Research	0004524B	Univ. of Texas - Houston

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93.837	I	458,233	Heart and Vascular Diseases Research	0004524C	Univ. of Texas - Houston
93.837	I	2,051	Heart and Vascular Diseases Research	0004575B	Univ. of Texas - Houston
93.837	I	18,785	Heart and Vascular Diseases Research	0004575C	Univ. of Texas - Houston
93.837	I	58,681	Heart and Vascular Diseases Research	2409028-1/2 U01	Univ. of Utah
93.837	I	22	Heart and Vascular Diseases Research	GC11231-122810	Univ. of Virginia
93.837	I	158,669	Heart and Vascular Diseases Research	GC11231-124755	Univ. of Virginia
93.837	I	170,135	Heart and Vascular Diseases Research	GC11231-127326	Univ. of Virginia
93.837	I	26,406	Heart and Vascular Diseases Research	214097	Univ. of Wash. - Seattle
93.837	I	30,602	Heart and Vascular Diseases Research	918761	Univ. of Wash. - Seattle
93.837	I	80,731	Heart and Vascular Diseases Research	N/A	Vascular Pharmaceutic
93.838	D	14,046,437	Lung Diseases Research		
93.838	I	1,283	Lung Diseases Research	PO#0000053059	Children's Hospital of Boston
93.838	I	100,658	Lung Diseases Research	199722	Univ. of Wash. - Seattle
93.839	D	7,723,057	Blood Diseases and Resources Research		
93.839	I	4,385	Blood Diseases and Resources Research	00468(20648)-06	Children's Hospital of Philadelphia
93.839	I	183,619	Blood Diseases and Resources Research	468(20468)-07-0	Children's Hospital of Philadelphia
93.839	I	-89,897	Blood Diseases and Resources Research	131860	Duke Univ. Med. Ctr.
93.839	I	15,431	Blood Diseases and Resources Research	137187	Duke Univ. Med. Ctr.
93.839	I	-3	Blood Diseases and Resources Research	131580/303-6657	Duke Univ. Med. Ctr.
93.839	I	30,774	Blood Diseases and Resources Research	139006/303-6850	Duke Univ. Med. Ctr.
93.839	I	111,530	Blood Diseases and Resources Research	139006/303-6851	Duke Univ. Med. Ctr.
93.839	I	41,818	Blood Diseases and Resources Research	139354/302-6003	Duke Univ. Med. Ctr.
93.839	I	2,547	Blood Diseases and Resources Research	303-6160/DS746	Duke Univ. Med. Ctr.
93.839	I	71,284	Blood Diseases and Resources Research	303-6843/139006	Duke Univ. Med. Ctr.
93.839	I	175,143	Blood Diseases and Resources Research	303-6845/139006	Duke Univ. Med. Ctr.
93.839	I	47,395	Blood Diseases and Resources Research	N/A	Duke Univ. Med. Ctr.
93.839	I	157,587	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	186,148	Blood Diseases and Resources Research	N/A	Ercole Biotech, Inc.
93.839	I	45,915	Blood Diseases and Resources Research	0600 370 F054 4	Northwestern Univ.
93.839	I	33,165	Blood Diseases and Resources Research	3048060200-07-3	Univ. of Kentucky
93.839	I	265,686	Blood Diseases and Resources Research	24-1106-0002-20	Univ. of Nebraska
93.839	I	31,836	Blood Diseases and Resources Research	J065240	Univ. of Wisconsin
93.846	D	6,094,552	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	18,684	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Brigham Women's Hospital
93.846	I	15,391	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Cognosci
93.846	I	8,905	Arthritis, Musculoskeletal and Skin Diseases Research	134907 303-1558	Duke University

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93.846	I	9,225	Arthritis, Musculoskeletal and Skin Diseases Research	141082/303-1718	Duke University
93.846	I	2,130	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Encelle, Inc.
93.846	I	48,001	Arthritis, Musculoskeletal and Skin Diseases Research	P60-AR049459	Med. Univ. of South Carolina
93.846	I	7,721	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Med. Univ. of South Carolina
93.846	I	272,254	Arthritis, Musculoskeletal and Skin Diseases Research	9000577/111758	Univ. of Pittsburgh
93.846	I	637	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Univ. of Pittsburgh
93.847	D	6,753,562	Diabetes, Endocrinology and Metabolism Research		
93.847	I	-4,548	Diabetes, Endocrinology and Metabolism Research	N/A	Archimage, Inc.
93.847	I	15,801	Diabetes, Endocrinology and Metabolism Research	N/A	Corpora Systems Inc.
93.847	I	140,400	Diabetes, Endocrinology and Metabolism Research	N/A	IGBMC
93.847	I	-1,737	Diabetes, Endocrinology and Metabolism Research	GRU0024FGS-O-02	Northern Calif. Inst.
93.847	I	30,072	Diabetes, Endocrinology and Metabolism Research	Q6636505206	Univ. of Minnesota
93.847	I	391	Diabetes, Endocrinology and Metabolism Research	S6636505205	Univ. of Minnesota
93.848	D	8,814,420	Digestive Diseases and Nutrition Research		
93.848	I	35,337	Digestive Diseases and Nutrition Research	543833	Tulane University
93.848	I	1,766	Digestive Diseases and Nutrition Research	ROY C ORLANDO	Tulane University
93.848	I	142,844	Digestive Diseases and Nutrition Research	TRACS25844	Univ. of Chicago
93.848	I	-556	Digestive Diseases and Nutrition Research	N/A	Univ. of Utah
93.848	I	17,419	Digestive Diseases and Nutrition Research	PT096479-SC1005	Va. Commonwealth Univ.
93.848	I	54,491	Digestive Diseases and Nutrition Research	PO#29880X/WU-04	Wash. Univ. - St. Louis
93.849	D	4,312,601	Kidney Diseases, Urology and Hematology Research		
93.849	I	65,685	Kidney Diseases, Urology and Hematology Research	12.7892.H-UNC	Children's Hospital of Oakland
93.849	I	50,750	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke Univ. Med. Ctr.
93.849	I	252,379	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	276,262	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	30,468	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Institute for Medical Research
93.849	I	21,499	Kidney Diseases, Urology and Hematology Research	8502-90010-6	Johns Hopkins Univ.
93.849	I	24,802	Kidney Diseases, Urology and Hematology Research	PO 8502-90010-6	Johns Hopkins Univ.
93.849	I	817,454	Kidney Diseases, Urology and Hematology Research	701-7515	Rhode Island Hospital
93.853	D	11,089,253	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	151,107	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	Calif. Inst. of Technology
93.853	I	1,131	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS770	Duke University
93.853	I	4,732	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS771	Duke University
93.853	I	7,981	Extramural Research Programs in the Neurosciences and Neurological Disorders	128217	Duke University
93.853	I	21,723	Extramural Research Programs in the Neurosciences and Neurological Disorders	136398	Duke University
93.853	I	10,901	Extramural Research Programs in the Neurosciences and Neurological Disorders	R01NS517691A1	Mayo Clinic Rochester

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93.853	I	68,800	Extramural Research Programs in the Neurosciences and Neurological Disorders	13500000-32115	Stanford University
93.853	I	51,557	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.4000092925	Univ. of Iowa
93.853	I	10,529	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-04-125	Univ. of Wash - Seattle
93.853	I	12,708	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/5-R	Vanderbilt Univ. Med. Ctr.
93.853	I	-9,259	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/7-R	Vanderbilt Univ. Med. Ctr.
93.853	I	50,204	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake Forest Univ.
93.853	I	-5,658	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.#297693W/WU	Wash. Univ. - St. Louis
93.853	I	-1,231	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29024P/WU-04	Wash. Univ. - St. Louis
93.853	I	-1,904	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29036M/WU-03	Wash. Univ. - St. Louis
93.853	I	15,351	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29881G/WU-06	Wash. Univ. - St. Louis
93.853	I	-644	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-03-77	Wash. Univ. - St. Louis
93.853	I	41,662	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-181/PO299	Wash. Univ. - St. Louis
93.853	I	12,043	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Wash. Univ. - St. Louis
93.853	I	-1,917	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06074	Yale University
93.853	I	58,846	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06314	Yale University
93.853	I	5,796	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Yale University
93.854	D	21,381	Biological Basis Research in the Neurosciences		
93.855	D	18,178,378	Allergy, Immunology and Transplantation Research		
93.855	I	64,084	Allergy, Immunology and Transplantation Research	100892	Brigham Women's Hospital
93.855	I	191,145	Allergy, Immunology and Transplantation Research	140514-2/303-09	Duke Univ. Med. Ctr.
93.855	I	54,521	Allergy, Immunology and Transplantation Research	132572	Duke University
93.855	I	76,811	Allergy, Immunology and Transplantation Research	131714-1	Duke University
93.855	I	53,846	Allergy, Immunology and Transplantation Research	131714-2	Duke University
93.855	I	223,786	Allergy, Immunology and Transplantation Research	140514-1/303-09	Duke University
93.855	I	20,789	Allergy, Immunology and Transplantation Research	801-03	Family Health International
93.855	I	30,655	Allergy, Immunology and Transplantation Research	0000612174	Fred Hutchinson Cancer Research Center
93.855	I	12,388	Allergy, Immunology and Transplantation Research	0000614494	Fred Hutchinson Cancer Research Center
93.855	I	11,931	Allergy, Immunology and Transplantation Research	0000623812	Fred Hutchinson Cancer Research Center
93.855	I	8,521	Allergy, Immunology and Transplantation Research	0000631092	Fred Hutchinson Cancer Research Center
93.855	I	2,091,564	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins Univ.
93.855	I	20,468	Allergy, Immunology and Transplantation Research	8609-04630-X	Johns Hopkins Univ.
93.855	I	-2,261	Allergy, Immunology and Transplantation Research	23057106	National Jewish Med. Research
93.855	I	92,220	Allergy, Immunology and Transplantation Research	GR 1-R41-AI0696	Theralogics
93.855	I	36,116	Allergy, Immunology and Transplantation Research	412A775	Univ. of Wisconsin
93.856	D	3,537,160	Microbiology and Infectious Diseases Research		
93.856	I	18,729	Microbiology and Infectious Diseases Research	138345	Duke Univ. Med. Ctr.

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93.856	I	11,837	Microbiology and Infectious Diseases Research	303-0012	Duke Univ. Med. Ctr.
93.856	I	574,373	Microbiology and Infectious Diseases Research	303-0877	Duke Univ. Med. Ctr.
93.856	I	51,517	Microbiology and Infectious Diseases Research	303-0882	Duke Univ. Med. Ctr.
93.856	I	347,149	Microbiology and Infectious Diseases Research	303-0933	Duke Univ. Med. Ctr.
93.856	I	573,768	Microbiology and Infectious Diseases Research	303-0934	Duke Univ. Med. Ctr.
93.856	I	679,873	Microbiology and Infectious Diseases Research	303-0935	Duke Univ. Med. Ctr.
93.856	I	383,549	Microbiology and Infectious Diseases Research	303-0936	Duke Univ. Med. Ctr.
93.856	I	194,736	Microbiology and Infectious Diseases Research	303-0937	Duke Univ. Med. Ctr.
93.856	I	9,605	Microbiology and Infectious Diseases Research	303-0958	Duke Univ. Med. Ctr.
93.856	I	-634	Microbiology and Infectious Diseases Research	DS767	Duke Univ. Med. Ctr.
93.856	I	-570	Microbiology and Infectious Diseases Research	303-0066	Duke University
93.856	I	-5,883	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	-108,393	Microbiology and Infectious Diseases Research	303-0312/130071	Duke University
93.856	I	1,199,744	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	180,013	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	-3	Microbiology and Infectious Diseases Research	0000587725/05-1	Fred Hutchinson Cancer Research Center
93.856	I	185,874	Microbiology and Infectious Diseases Research	123273	Harvard Univ.
93.856	I	1,480	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ.
93.856	I	-15,798	Microbiology and Infectious Diseases Research	PO#8408-53607-9	Johns Hopkins Univ.
93.856	I	1,194	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	178,043	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific
93.856	I	126,119	Microbiology and Infectious Diseases Research	AACTG.27.5199.0	Social & Scientific
93.856	I	98,280	Microbiology and Infectious Diseases Research	AACTG.27.5199.1	Social & Scientific
93.856	I	9,785	Microbiology and Infectious Diseases Research	AACTG.27.WHC02	Social & Scientific
93.856	I	329	Microbiology and Infectious Diseases Research	AACTG.33.47	Social & Scientific
93.856	I	28,996	Microbiology and Infectious Diseases Research	AACTG.42.UICTU	Social & Scientific
93.856	I	1,362,234	Microbiology and Infectious Diseases Research	AACTG.45.IICTU	Social & Scientific
93.856	I	534,714	Microbiology and Infectious Diseases Research	AACTG.50.5208.0	Social & Scientific
93.856	I	-16,920	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	21,788	Microbiology and Infectious Diseases Research	005	University of Alabama - Birmingham
93.856	I	87,451	Microbiology and Infectious Diseases Research	N/A	University of Alabama - Birmingham
93.856	I	3,648	Microbiology and Infectious Diseases Research	PO#4000533936/1	Univ. of Iowa
93.856	I	456	Microbiology and Infectious Diseases Research	2405074	Univ. of Utah
93.856	I	12,385	Microbiology and Infectious Diseases Research	236845	Univ. of Wash. - Seattle
93.856	I	55,612	Microbiology and Infectious Diseases Research	288697	Univ. of Wash. - Seattle
93.856	I	95,917	Microbiology and Infectious Diseases Research	853684	Univ. of Wash. - Seattle

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93.856	I	117,768	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt Univ. Med. Ctr.
93.859	D	27,911,597	Biomedical Research and Research Training		
93.859	I	24,044	Biomedical Research and Research Training	133612	Duke Univ. Med. Ctr.
93.859	I	68,313	Biomedical Research and Research Training	139097 303-4044	Duke University
93.859	I	4,098	Biomedical Research and Research Training	3139-01/15-0032	Health Research Inc.
93.859	I	126,348	Biomedical Research and Research Training	GM076468-01 TAS	Jackson Laboratory
93.859	I	23,724	Biomedical Research and Research Training	N/A	Jackson Laboratory
93.859	I	-211	Biomedical Research and Research Training	8505-10004-X	Johns Hopkins Univ.
93.859	I	48,568	Biomedical Research and Research Training	S0175925	Univ. of California
93.859	I	34,497	Biomedical Research and Research Training	PO# 52546	Univ. of South Carolina
93.862	D	-16,448	Genetics and Developmental Biology Research and Research Training		
93.864	D	2,455,784	Population Research		
93.864	I	-34,764	Population Research	1-44U-7956/HD40	RTI
93.864	I	32,374	Population Research	4-57U-8254/HD39	RTI
93.865	D	31,007,351	Child Health and Human Development Extramural Research		
93.865	I	54,905	Child Health and Human Development Extramural Research	46185-7735	Cornell Univ.
93.865	I	-18,410	Child Health and Human Development Extramural Research	130643	Duke University
93.865	I	108,110	Child Health and Human Development Extramural Research	137288	Duke University
93.865	I	57,901	Child Health and Human Development Extramural Research	N/A	Duke University
93.865	I	65,252	Child Health and Human Development Extramural Research	209-2	Family Health International
93.865	I	22,317	Child Health and Human Development Extramural Research	N/A	Mt. Sinai Sch. of Med.
93.865	I	1,118	Child Health and Human Development Extramural Research	N/A	Multivariate Algor
93.865	I	251,051	Child Health and Human Development Extramural Research	3107-UNC-DHHS-1	Penn State University
93.865	I	230,785	Child Health and Human Development Extramural Research	3-312-0207778	RTI
93.865	I	98,764	Child Health and Human Development Extramural Research	3000583782	Univ. of Michigan
93.865	I	64	Child Health and Human Development Extramural Research	F011632	Univ. of Michigan
93.865	I	2,769	Child Health and Human Development Extramural Research	F013298	Univ. of Michigan
93.865	I	72,238	Child Health and Human Development Extramural Research	716656	Univ. of Wash. - Seattle
93.865	I	105,425	Child Health and Human Development Extramural Research	GMO-500121	UT Southwest Med. Ctr.
93.865	I	6,326	Child Health and Human Development Extramural Research	WUHS 51078	Wake Forest Univ. Sch. of Med.
93.866	D	4,064,173	Aging Research		
93.866	I	258,322	Aging Research	7339-5	Boston University
93.866	I	9,200	Aging Research	MC-501519-B-AJ	Boston University
93.866	I	-13	Aging Research	MC510898 BAJ	Boston University
93.866	I	14,836	Aging Research	N/A	Boston University
93.866	I	39,631	Aging Research	JHU 8205-53703	Johns Hopkins Univ.

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93.866	I	32,602	Aging Research	3747SC	University of California - San Francisco
93.866	I	41,903	Aging Research	N/A	University of California - San Francisco
93.866	I	7,222	Aging Research	N/A	Univ. of Queensland
93.866	I	1,863	Aging Research	214115	Univ. of Wash. - Seattle
93.867	D	1,733,140	Vision Research		
93.867	I	95,619	Vision Research	12254	Johns Hopkins Univ.
93.867	I	22,620	Vision Research	PO# 39603	Johns Hopkins Univ.
93.867	I	-1,011	Vision Research	22-2283320	Western Michigan Univ.
93.879	D	159,888	Medical Library Assistance		
93.884	D	676,800	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	24,668	Health Care and Other Facilities		
93.894	D	3,291,452	Resource and Manpower Development in the Environmental Health Sciences		
93.894	I	75,674	Resource and Manpower Development in the Environmental Health Sciences	06-SC-NIH-1074	Duke Univ. Med. Ctr.
93.894	I	14,103	Resource and Manpower Development in the Environmental Health Sciences	07-SC-NIH-1049	Duke Univ. Med. Ctr.
93.895	D	-351	Grants for Faculty Development in Family Medicine		
93.896	D	-44	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine / General Pediatrics)		
93.918	D	27,932	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.928	D	686,379	Special Projects of National Significance		
93.929	I	349,559	Center for Medical Rehabilitation Research	N/A	University of Alabama - Birmingham
93.931	D	1,247,606	Demonstration Grants to States for Community Scholarship		
93.934	D	26,997	Fogarty International Research Collaboration Award		
93.941	D	171,692	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	1,446,829	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.964	D	186,879	Public Health Traineeships		
93.969	D	192,514	Geriatric Education Centers		
93.989	D	2,002,781	International Research and Research Training		
94.005	D	131,464	Learn and Serve America - Higher Education		
94.005	I	7,668	Learn and Serve America - Higher Education	31-2462-321/31	Temple Univ.
97	D	263,919	U.S. Department of Homeland Security		
97.001	I	231,488	Pilot Demonstration or Earmarked Projects	N/A	MDC-Mak Diff Comm S.
98	D	23,866,442	United States Agency for International Development		
98	I	15,229	United States Agency for International Development	N/A	Assoc. Liaison Office
98	I	-16,003	United States Agency for International Development	CTA-0101-31-222	Elizabeth Glaser Pediatrics AIDS Foundation
98	I	-13,120	United States Agency for International Development	MSA-03-365	Eastern Va. Med. Sch.

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98	I	661,199	United States Agency for International Development	MSA-04-392	Eastern Va. Med. Sch.
98	I	1,677	United States Agency for International Development	PSA-06-09	Eastern Va. Med. Sch.
98	I	70,685	United States Agency for International Development	FCO 80011/HRN-A	Family Health International
98	I	21,022	United States Agency for International Development	FCO 116107	Family Health International
98	I	11,637	United States Agency for International Development	FCO 213353/497	Family Health International
98	I	24,707	United States Agency for International Development	FCO 402794	Family Health International
98	I	15,677	United States Agency for International Development	FCO 84078/HRN-A	Family Health International
98	I	11,266	United States Agency for International Development	FCO# 84078/2154	Family Health International
98	I	116,429	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	42,193	United States Agency for International Development	AERA-0499	Kenan Institute Asia
98	I	95,702	United States Agency for International Development	N/A	Planned Parenthood
98	I	176	United States Agency for International Development	PPGM/FK2	Planned Parenthood
98.004	I	86,668	Non-Governmental Organization Strengthening (NGO)	FPHPA043220-06	Planned Parenthood
99	I	-9,813	Other Federal Assistance	CTC/JPK-CL4409	Concurrent Tech. Corp.
99	I	3,079	Other Federal Assistance	Z976701	University of Maryland - College Park Foundation
		522,132,839	Total — University of North Carolina at Chapel Hill		

### University of North Carolina at Charlotte

10.652	D	99,274	Forestry Research		
11.300	D	41,778	Grants for Public Works and Economic Development Facilities		
11.612	I	2,275	Advanced Technology Program	N/A	IBM
12.002	I	-196	Procurement Technical Assistance For Business Firms	BPM 2005-1	Small Business Tech. Ctr.
12.002	I	27,329	Procurement Technical Assistance For Business Firms	BPM 2006-6	Small Business Tech. Ctr.
12.002	I	3,213	Procurement Technical Assistance For Business Firms	BPM 2007-1	Small Business Tech. Ctr.
12.300	D	33,592	Basic and Applied Scientific Research		
12.300	I	9,808	Basic and Applied Scientific Research	PO# 1-000103665	Univ. of California
12.420	D	-31	Military Medical Research and Development		
12.431	D	379,371	Basic Scientific Research		
12.800	D	32,849	Air Force Defense Research Sciences Program		
12.901	D	162,660	Mathematical Sciences Grants Program		
12.910	D	236,258	Research and Technology Development		
16.560	D	11,088	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.609	D	4,725	Community Prosecution and Project Safe Neighborhoods		
45.149	D	-811	Promotion of the Humanities - Division of Preservation and Access		
45.149	I	22,335	Promotion of the Humanities - Division of Preservation and Access	PA-51155-05	Univ. of Missouri - Kansas
47.041	D	1,299,489	Engineering Grants		

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47.049	D	334,180	Mathematical and Physical Sciences		
47.050	D	63,508	Geosciences		
47.070	D	1,119,578	Computer and Information Science and Engineering		
47.074	D	298,379	Biological Sciences		
47.075	D	158,075	Social, Behavioral, and Economic Sciences		
47.076	D	1,160,941	Education and Human Resources		
47.076	I	15,147	Education and Human Resources	REC-0634035	American Educ. Res. Assoc.
47.079	D	-8,006	International Science and Engineering (OISE)		
59.037	I	-13	Small Business Development Center	BPM 2005-2	Small Bus. & Tech. Ctr.
59.037	I	127,050	Small Business Development Center	BPM 2006-2	Small Bus. & Tech. Ctr.
59.037	I	104,399	Small Business Development Center	BPM 2007-2	Small Bus. & Tech. Ctr.
66.814	D	65,508	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements		
81.049	D	239,810	Office of Science Financial Assistance Program		
84.007	D	1,076,992	Federal Supplemental Educational Opportunity Grants		
84.016	D	26,009	Undergraduate International Studies and Foreign Language Programs		
84.019	D	11,359	Overseas - Faculty Research Abroad		
84.032	D	3,671,890	Federal Family Education Loans		
84.033	D	120,113	Federal Work-Study Program		
84.038	D	6,270,348	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	209,895	TRIO - Student Support Services		
84.063	D	12,024,625	Federal Pell Grant Program		
84.116	D	273,715	Fund for the Improvement of Postsecondary Education		
84.195	D	-1,748	Bilingual Education - Professional Development		
84.206	D	-1	Javits Gifted and Talented Students Education Grant Program		
84.217	D	172,004	TRIO - McNair Post-Baccalaureate Achievement		
84.324	D	1,623,405	Research in Special Education		
84.324	I	214,704	Research in Special Education	4-68504-05-268	Univ. of Kentucky
84.325	D	358,205	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	814,865	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.376	D	823,461	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.121	D	14,565	Oral Diseases and Disorders Research		
93.124	D	7,878	Nurse Anesthetist Traineeships		
93.173	I	7,427	Research Related to Deafness and Communication Disorders	110525-1	Univ. of Pittsburgh

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93.242	D	90,686	Mental Health Research Grants		
93.279	D	383,656	Drug Abuse and Addiction Research Programs		
93.281	D	88,108	Mental Health Research Career / Scientist Development Awards		
93.286	D	84,332	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.358	D	48,776	Advanced Education Nursing Traineeships		
93.393	D	145,898	Cancer Cause and Prevention Research		
93.837	I	3	Heart and Vascular Diseases Research	NIH-NS-39805	Univ. of Pittsburgh
93.838	D	336,786	Lung Diseases Research		
93.846	D	354,627	Arthritis, Musculoskeletal and Skin Diseases Research		
93.848	D	419,963	Digestive Diseases and Nutrition Research		
93.853	D	229,798	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	468,208	Allergy, Immunology and Transplantation Research		
93.856	D	55,189	Microbiology and Infectious Diseases Research		
93.859	D	657,116	Biomedical Research and Research Training		
93.865	D	-5	Child Health and Human Development Extramural Research		
93.866	D	10,967	Aging Research		
93.867	D	31,407	Vision Research		
93.925	D	186,999	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.945	I	1,230	Assistance Programs for Chronic Disease Prevention and Control	U50/CCU422161-03-1	Carolinas HealthCare
		<u>37,357,017</u>	Total — University of North Carolina at Charlotte		

**University of North Carolina at Greensboro**

10.206	D	105,510	Grants for Agricultural Research - Competitive Research Grants		
10.250	I	20,439	Agricultural and Rural Economic Research	01800032097901	Mississippi State University
12.420	I	627,402	Military Medical Research and Development	W81WH-05-1-0383	Moses Cone Health System
14.239	I	49,401	HOME Investment Partnerships Program	205162	City of Greensboro
14.243	D	105,566	Opportunities for Youth - Youthbuild Program		
14.512	D	13,694	Community Development Work-Study Program		
14.866	I	14,290	Demolition and Revitalization of Severely Distressed Public Housing	H6-06-118	High Point Housing Authority
14.900	I	492	Lead-Based Paint Hazard Control in Privately-Owned Housing	205087	City of Greensboro
14.900	I	3,726	Lead-Based Paint Hazard Control in Privately-Owned Housing	2007-1022	City of Greensboro
14.900	I	3,599	Lead-Based Paint Hazard Control in Privately-Owned Housing	NCLHBO186-04	City of Greensboro
15	D	152	U.S. Department of the Interior		
16.560	D	34,872	National Institute of Justice Research, Evaluation, and Development Project Grants		
45.024	D	101,653	Promotion of the Arts - Grants to Organizations and Individuals		
45.024	I	125	Promotion of the Arts - Grants to Organizations and Individuals	2927/2006	Southern Arts Federation

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45.160	D	4,217	Promotion of the Humanities - Fellowships and Stipends		
45.160	I	19,250	Promotion of the Humanities - Fellowships and Stipends	8012006	Trustees of the American School of Classical Studies Ath
45.164	D	908	Promotion of the Humanities - Public Programs		
45.303	D	77,602	Conservation Project Support		
47	D	20,813	National Science Foundation		
47	I	11,473	National Science Foundation	PO210929	Indiana University / Purdue University
47.049	D	382,328	Mathematical and Physical Sciences		
47.070	D	77,676	Computer and Information Science and Engineering		
47.074	D	424,506	Biological Sciences		
47.074	I	13,730	Biological Sciences	25281	Marine Biological Laboratory
47.075	D	78,829	Social, Behavioral, and Economic Sciences		
47.076	D	179,303	Education and Human Resources		
47.076	I	10,464	Education and Human Resources	PO52763	Duke University
47.076	I	15,000	Education and Human Resources	EHRO33532814-UNCG	Horizon Research Incorporation
47.076	I	70,906	Education and Human Resources	ESI 0407373	Science Museum of Minnesota
47.078	I	52	Polar Programs	7074	Marine Biological Laboratory
66.509	D	166,757	Science To Achieve Results (STAR) Research Program		
66.509	I	9,627	Science To Achieve Results (STAR) Research Program	F012487	University of Michigan
84	D	6,989,006	U.S. Department of Education		
84	I	63,268	U.S. Department of Education	20050118	Avery County (NC) Schools
84	I	127,951	U.S. Department of Education	S450005013	Edvantia, Incorporation
84	I	5,670	U.S. Department of Education	SRV06TA-014	Northeastern Regional Collaborative
84	I	1,419	U.S. Department of Education	SRVTA05009	Northeastern Regional Collaborative
84	I	5,491	U.S. Department of Education	3958	Northwest Regional Educational Laboratory
84	I	38,197	U.S. Department of Education	205120	Northwest Regional Educational Laboratory
84	I	205,136	U.S. Department of Education	ED04C00123	Northwest Regional Educational Laboratory
84	I	13,215	U.S. Department of Education	SU ED-01 CO-0048/003	Northwest Regional Educational Laboratory
84	I	30,000	U.S. Department of Education	SU EDM-01 CO-0048/003	Northwest Regional Educational Laboratory
84	I	-2,213	U.S. Department of Education	ED-03-CO-004	Southwest Education Alliance
84	I	166,148	U.S. Department of Education	PO52763	Southwest Education Alliance
84	I	159,939	U.S. Department of Education	PO 53784	Southwest Educational Development Laboratory
84.007	D	567,828	Federal Supplemental Educational Opportunity Grants		
84.032	D	9,505,389	Federal Family Education Loans		
84.033	D	414,845	Federal Work-Study Program		
84.038	D	6,336,632	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	285,109	TRIO - Student Support Services		

STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	10,146,510	Federal Pell Grant Program		
84.214	D	436,703	Even Start - Migrant Education		
84.305	D	297,844	Education Research, Development and Dissemination		
84.305	I	49,314	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	6,548	Parental Assistance Centers	U310A060130	Exceptional Children's Assistance Center
84.325	D	599,379	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.336	I	390,951	Teacher Quality Enhancement Grants	26-200006	Commonwealth of Pennsylvania Dept of Education
84.375	D	681,261	Academic Competitiveness Grants		
84.376	D	187,340	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	D	37,134	U.S. Department of Health and Human Services		
93	I	39,650	U.S. Department of Health and Human Services	205137	Tanglewood Research
93	I	64,754	U.S. Department of Health and Human Services	2R44DA015592-02	Tanglewood Research
93.110	I	106,066	Maternal and Child Health Federal Consolidated Programs	6U93MC00217-02-01	Sickle Cell Disease Association of America
93.113	D	75,718	Environmental Health		
93.115	I	73,770	Biometry and Risk Estimation - Health Risks from Environmental Exposures	WFUHS 14517	Wake Forest University
93.124	D	25,974	Nurse Anesthetist Traineeships		
93.173	D	19,328	Research Related to Deafness and Communication Disorders		
93.213	D	8,794	Research and Training in Complementary and Alternative Medicine		
93.242	D	337,988	Mental Health Research Grants		
93.242	I	65,643	Mental Health Research Grants	MH048762 UNC-G SUB	Duke University
93.242	I	39,022	Mental Health Research Grants	2U01HD0400533-07	University of Alabama
93.242	I	8,160	Mental Health Research Grants	OR57-001.02	University of Tennessee
93.243	I	11,012	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	4102-17087	Purdue University
93.247	D	461,828	Advanced Education Nursing Grant Program		
93.260	D	380,434	Family Planning - Personnel Training		
93.265	D	177,741	Comprehensive Geriatric Education Program (CGEP)		
93.273	I	16,478	Alcohol Research Programs	WFUHS13237	Wake Forest University
93.277	D	47,505	Career Development Awards		
93.279	D	262,256	Drug Abuse and Addiction Research Programs		
93.279	I	61,719	Drug Abuse and Addiction Research Programs	06-SC-NIH-1014	Duke University
93.279	I	18,705	Drug Abuse and Addiction Research Programs	205086	Northeastern University
93.279	I	45,148	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.281	D	88,737	Mental Health Research Career / Scientist Development Awards		
93.358	D	104,549	Advanced Education Nursing Traineeships		
93.361	D	127,055	Nursing Research		

# STATE OF NORTH CAROLINA

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93.375	D	130,705	Minority Biomedical Research Support		
93.390	D	61,118	Academic Research Enhancement Award		
93.398	I	15,010	Cancer Research Manpower	5R25CA106870-03	University of Alabama
93.600	D	154	Head Start		
93.652	I	15,406	Adoption Opportunities	90CQ0001/01	Adoption Exchange Association
93.658	I	2,915	Foster Care - Title IV-E	490-06	N.C. Foster Parents Association
93.837	D	23,593	Heart and Vascular Diseases Research		
93.846	D	306,074	Arthritis, Musculoskeletal and Skin Diseases Research		
93.847	D	167,402	Diabetes, Endocrinology and Metabolism Research		
93.848	D	273,445	Digestive Diseases and Nutrition Research		
93.848	I	35,612	Digestive Diseases and Nutrition Research	135942	Duke University
93.848	I	51,825	Digestive Diseases and Nutrition Research	1R01DK064986-01	Duke University
93.853	I	92,823	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8027	Duke University
93.855	D	28,492	Allergy, Immunology and Transplantation Research		
93.855	I	5,826	Allergy, Immunology and Transplantation Research	5U2RTW006246-05	University of Alabama
93.859	D	134,754	Biomedical Research and Research Training		
93.865	D	319,596	Child Health and Human Development Extramural Research		
93.865	I	58,332	Child Health and Human Development Extramural Research	ONE (1)	Columbia University
93.865	I	22,556	Child Health and Human Development Extramural Research	8608-53744	Johns Hopkins University
93.865	I	103,060	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins University
93.865	I	53,393	Child Health and Human Development Extramural Research	FY2001-086M11	University of Kansas
93.865	I	34,522	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Institute and State University
93.865	I	3,766	Child Health and Human Development Extramural Research	WUHS 50528	Wake Forest University
93.866	D	30,627	Aging Research		
93.886	I	53	Physician Assistant Training in Primary Care	008454-04	Arizona State University
93.887	D	2,313	Health Care and Other Facilities		
93.974	D	275,520	Family Planning - Service Delivery Improvement Research Grants		
93.994	I	45,916	Maternal and Child Health Services Block Grant to the States	UO1MC00001	Association of Maternal and Child Health Programs
		45,353,218	Total — University of North Carolina at Greensboro		

### University of North Carolina at Pembroke

17.259	I	380,445	WIA Youth Activities	06-44-5467	LRCOG
47.049	D	211,756	Mathematical and Physical Sciences		
47.076	I	17,268	Education and Human Resources	603356	RCC
84.007	D	83,148	Federal Supplemental Educational Opportunity Grants		
84.032	D	912,594	Federal Family Education Loans		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	181,540	Federal Work-Study Program		
84.038	D	1,701,007	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	310,022	TRIO - Student Support Services		
84.047	D	296,261	TRIO - Upward Bound		
84.063	D	6,397,841	Federal Pell Grant Program		
84.117	D	86,305	Educational Research and Development		
84.299	D	160,711	Indian Education - Special Programs		
84.350	D	11,635	Transition to Teaching		
84.367	D	214,306	Improving Teacher Quality State Grants		
84.375	D	235,675	Academic Competitiveness Grants		
84.376	D	144,000	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.375	D	222,743	Minority Biomedical Research Support		
93.375	I	31,110	Minority Biomedical Research Support	N/A	Indiana University
93.822	D	219,656	Health Careers Opportunity Program		
93.910	D	168,723	Family and Community Violence Prevention Program		
93.926	D	376,591	Healthy Start Initiative		
93.928	I	21,835	Special Projects of National Significance	N/A	Native American Interfaith Ministries
		12,385,172	Total — University of North Carolina at Pembroke		

**University of North Carolina at Wilmington**

10.200	D	209,473	Grants for Agricultural Research, Special Research Grants		
10.206	D	56,589	Grants for Agricultural Research - Competitive Research Grants		
11.417	D	152,160	Sea Grant Support		
11.417	I	14,493	Sea Grant Support	S103/NA05NOS4731148	S.C. Sea Grant Consortium
11.417	I	-3	Sea Grant Support	V1A3	S.C. Sea Grant Consortium
11.417	I	53,598	Sea Grant Support	R-122-1-04	Univ. of Puerto Rico
11.417	I	60,452	Sea Grant Support	R-UNCW-6-05	Univ. of Puerto Rico
11.430	D	2,367,779	Undersea Research		
11.430	I	25,135	Undersea Research	05-07-008	Univ. of Mississippi
11.430	I	254	Undersea Research	USM-GR02072-001	Univ. of So. Mississippi
11.430	I	19,867	Undersea Research	USM-GR02804-001	Univ. of So. Mississippi
11.432	I	43	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	658629/658847	Res Corp., Univ. of Hawaii
11.432	I	48,990	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	6-6126G-3712 (PO#P799719)	Univ. of Miami
11.433	D	4,345	Marine Fisheries Initiative		
11.439	D	91,362	Marine Mammal Data Program		
11.455	I	18,485	Cooperative Science and Education Program	2137	Rutgers State Univ.

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.455	I	39,186	Cooperative Science and Education Program	3061	Rutgers State Univ.
11.455	I	85	Cooperative Science and Education Program	1887/RU#425255	Rutgers State Univ.
11.455	I	56,600	Cooperative Science and Education Program	06-0124	Univ. of New Hampshire
11.460	D	822,365	Special Oceanic and Atmospheric Projects		
11.460	I	368,813	Special Oceanic and Atmospheric Projects	USC NO. 07-1330 (21600 FA2)	Univ. of South Carolina
11.472	I	12,002	Unallied Science Program	A100402	Woods Hole Oceanographic Inst.
11.478	D	358,179	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.478	I	58,863	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	MML-106390A	Mote Marine Laboratory
12.109	D	358,022	Protection, Clearing and Straightening Channels		
12.300	D	101,615	Basic and Applied Scientific Research		
12.300	I	3,600	Basic and Applied Scientific Research	06-1256-21600FB08	Univ. of South Carolina
12.300	I	9,000	Basic and Applied Scientific Research	N/A	Univ. of South Carolina
15.630	D	4,959	Coastal Program		
15.808	D	90,044	U.S. Geological Survey - Research and Data Collection		
15.916	I	1	Outdoor Recreation - Acquisition, Development and Planning	579907400-1	Florida International University
15.921	D	6,289	Rivers, Trails and Conservation Assistance		
15.929	D	23,362	Save America's Treasures		
45.024	D	1,250	Promotion of the Arts - Grants to Organizations and Individuals		
45.026	D	250	Promotion of the Arts - Leadership Initiatives		
47.041	I	5,216	Engineering Grants	SA-05-07-NC/UNCW	Res Corp., Univ. of Hawaii
47.049	D	82,905	Mathematical and Physical Sciences		
47.049	I	2,306	Mathematical and Physical Sciences	TUL153-03/04	Tulane University
47.050	D	207,218	Geosciences		
47.050	I	46,286	Geosciences	9201902	Princeton University
47.050	I	4,407	Geosciences	OCE-0603790	Univ. of California, Merced
47.050	I	3,379	Geosciences	10228241	University of California - San Diego
47.070	D	50,416	Computer and Information Science and Engineering		
47.074	D	481,281	Biological Sciences		
47.074	I	16,412	Biological Sciences	02-0285	Univ. of LA, Lafayette
47.075	D	5,937	Social, Behavioral, and Economic Sciences		
47.078	D	111,230	Polar Programs		
66.509	I	840	Science To Achieve Results (STAR) Research Program	751U9185	Research Triangle Institute
66.514	D	6,097	Science To Achieve Results (STAR) Fellowship Program		
84.007	D	263,407	Federal Supplemental Educational Opportunity Grants		
84.033	D	324,292	Federal Work-Study Program		
84.038	D	5,187,730	Federal Perkins Loan Program - Federal Capital Contributions		

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84.063	D	5,489,882	Federal Pell Grant Program		
84.116	D	54,328	Fund for the Improvement of Postsecondary Education		
84.184	D	184,081	Safe and Drug-Free Schools and Communities - National Programs		
84.268	D	46,806,864	Federal Direct Student Loans		
84.350	D	401,322	Transition to Teaching		
84.375	D	276,420	Academic Competitiveness Grants		
84.376	D	134,340	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.113	D	906,714	Environmental Health		
93.242	D	233,671	Mental Health Research Grants		
93.273	D	60,815	Alcohol Research Programs		
93.279	D	46,684	Drug Abuse and Addiction Research Programs		
93.390	D	258,741	Academic Research Enhancement Award		
93.395	I	53	Cancer Treatment Research	1U56CA 105329-01	Health Sciences Foundation
93.395	I	-9,398	Cancer Treatment Research	1U56CA10532901	Health Sciences Foundation
93.846	D	89,950	Arthritis, Musculoskeletal and Skin Diseases Research		
93.859	D	52,237	Biomedical Research and Research Training		
93.859	I	17,306	Biomedical Research and Research Training	10332	N.D. State Univ.
93.865	D	12,005	Child Health and Human Development Extramural Research		
93.880	D	28,507	Minority Access to Research Careers		
		67,281,388	Total — University of North Carolina at Wilmington		

### Western Carolina University

10	D	150,851	U.S. Department of Agriculture		
10.435	D	29,656	State Mediation Grants		
10.652	D	1,288,884	Forestry Research		
11.312	D	113,550	Research and Evaluation Program		
12.300	D	22,142	Basic and Applied Scientific Research		
14.246	D	147,027	Community Development Block Grants / Brownfields Economic Development Initiative		
15	D	106,256	U.S. Department of the Interior		
15.630	D	10,457	Coastal Program		
15.632	D	2,302	Conservation Grants Private Stewardship for Imperiled Species		
15.923	D	81,584	National Center for Preservation Technology and Training		
16	D	171,141	U.S. Department of Justice		
42	I	117,740	Library of Congress	00G-LIB-N001	Education & Research Consortium
42	I	176,724	Library of Congress	00G-LIB-N001	Education & Research Consortium
45.310	D	110,310	Grants to States		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.049	I	1,000	Mathematical and Physical Sciences	DMS-0536991	Mathematical Assoc. of America
47.050	D	107,652	Geosciences		
47.074	D	122,858	Biological Sciences		
47.076	D	31,899	Education and Human Resources		
47.079	D	10,372	International Science and Engineering (OISE)		
59	D	552,711	Small Business Administration		
81	I	942,329	U.S. Department of Energy	4000058342	UT Battelle, LLC
81	I	16,812	U.S. Department of Energy	4000058342-01	UT Battelle, LLC
84.007	D	212,260	Federal Supplemental Educational Opportunity Grants		
84.027	D	258,749	Special Education - Grants to States		
84.033	D	327,902	Federal Work-Study Program		
84.038	D	6,728,116	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	1,634,040	TRIO - Talent Search		
84.047	D	985,746	TRIO - Upward Bound		
84.063	D	4,834,630	Federal Pell Grant Program		
84.268	D	27,591,327	Federal Direct Student Loans		
84.325	D	2,737,807	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	36,160	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.350	D	44,984	Transition to Teaching		
84.375	D	227,517	Academic Competitiveness Grants		
84.376	D	38,722	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.173	I	33,879	Research Related to Deafness and Communication Disorders	N/A	Ohio State University
93.273	I	140,294	Alcohol Research Programs	WUHS 13237	Wake Forest University
93.358	D	29,386	Advanced Education Nursing Traineeships		
93.648	D	15,684	Child Welfare Services Training Grants		
		<u>50,191,460</u>	Total — Western Carolina University		

Winston-Salem State University

12.420	D	46,180	Military Medical Research and Development
12.431	D	126,024	Basic Scientific Research
14	D	106,919	U.S. Department of Housing and Urban Development
14.218	D	46,861	Community Development Block Grants / Entitlement Grants
14.219	D	337,277	Community Development Block Grants / Small Cities Program
16	D	449,477	U.S. Department of Justice

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.595	D	218,253	Community Capacity Development Office		
20	D	21,346	U.S. Department of Transportation		
47	I	98,385	National Science Foundation	555700-800-900	NSF (SCIMAX)
47.049	D	19,852	Mathematical and Physical Sciences		
47.074	D	22,884	Biological Sciences		
47.076	D	579,843	Education and Human Resources		
59	I	240,222	Small Business Administration	557410-510	Small Bus. of N.C.
84.007	D	601,639	Federal Supplemental Educational Opportunity Grants		
84.031	D	3,177,060	Higher Education - Institutional Aid		
84.032	D	11,070,307	Federal Family Education Loans		
84.033	D	362,610	Federal Work-Study Program		
84.038	D	1,245,535	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	228,882	TRIO - Student Support Services		
84.047	D	397,738	TRIO - Upward Bound		
84.063	D	8,659,424	Federal Pell Grant Program		
84.120	D	152,741	Minority Science and Engineering Improvement		
84.129	D	274,647	Rehabilitation Long-Term Training		
84.375	D	66,965	Academic Competitiveness Grants		
84.376	D	110,858	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.106	D	7,236	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.242	D	31,469	Mental Health Research Grants		
93.361	D	134,630	Nursing Research		
93.364	D	6,945	Nursing Student Loans		
93.375	D	27,780	Minority Biomedical Research Support		
93.389	D	914,926	National Center for Research Resources		
93.397	D	45,472	Cancer Centers Support Grants		
93.822	D	213,944	Health Careers Opportunity Program		
93.925	D	1,304,499	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
99	D	40,714	Other Federal Assistance		
		<u>31,389,544</u>	Total — Winston-Salem State University		
		<u>1,366,146,410</u>	Total — University of North Carolina System		

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<i>Community Colleges:</i>					
<u>Alamance Community College</u>					
84.007	D	68,617	Federal Supplemental Educational Opportunity Grants		
84.033	D	72,109	Federal Work-Study Program		
84.063	D	3,071,594	Federal Pell Grant Program		
		<u>3,212,320</u>	Total — Alamance Community College		
<u>Asheville-Buncombe Community College</u>					
10.672	I	53,729	Rural Development, Forestry, and Communities	05-DG-11083150-150	Educ. Research Cons.
14.246	D	249,450	Community Development Block Grants / Brownfields Economic Development Initiative		
17.258	I	66,910	WIA Adult Program	WIA-2006-0412-46	Buncombe County
17.258	I	981	WIA Adult Program	WIA-2005-0412-47	Buncombe County
17.260	I	67,521	WIA Dislocated Workers	WIA-2006-0412-48	Buncombe County
17.260	I	2,427	WIA Dislocated Workers	WIA-2005-0412-49	Buncombe County
47.076	I	7,167	Education and Human Resources	602710	S.C. Adv. Tech. Educ.
81	I	23,533	U.S. Department of Energy	4000032009	Oakridge National Lab
84.007	D	70,416	Federal Supplemental Educational Opportunity Grants		
84.032	D	136,395	Federal Family Education Loans		
84.033	D	76,245	Federal Work-Study Program		
84.063	D	2,886,862	Federal Pell Grant Program		
84.375	D	13,775	Academic Competitiveness Grants		
93.558	I	21,027	Temporary Assistance for Needy Families	K-11068	Buncombe County DSS
		<u>3,676,438</u>	Total — Asheville-Buncombe Community College		
<u>Beaufort County Community College</u>					
84	D	103,484	U.S. Department of Education		
84.007	D	20,918	Federal Supplemental Educational Opportunity Grants		
84.032	D	24,215	Federal Family Education Loans		
84.033	D	37,693	Federal Work-Study Program		
84.042	D	299,640	TRIO - Student Support Services		
84.063	D	1,695,659	Federal Pell Grant Program		
84.375	D	12,250	Academic Competitiveness Grants		
		<u>2,193,859</u>	Total — Beaufort County Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Bladen Community College</u></b>					
17	D	24,181	U.S. Department of Labor		
17.258	D	312,254	WIA Adult Program		
17.259	D	206,464	WIA Youth Activities		
17.260	D	123,761	WIA Dislocated Workers		
84.007	D	36,255	Federal Supplemental Educational Opportunity Grants		
84.033	D	37,586	Federal Work-Study Program		
84.063	D	2,722,877	Federal Pell Grant Program		
		<u>3,463,378</u>	Total — Bladen Community College		
<b><u>Blue Ridge Community College</u></b>					
17.258	I	95,800	WIA Adult Program	WIA-2005-0421-46-01	Buncombe County
17.259	I	44,595	WIA Youth Activities	WIA-2005-0421-46-02	Buncombe County
17.260	I	203,196	WIA Dislocated Workers	WIA-2005-0421-46-03	Buncombe County
84.007	D	16,243	Federal Supplemental Educational Opportunity Grants		
84.033	D	31,317	Federal Work-Study Program		
84.063	D	993,638	Federal Pell Grant Program		
97	D	3,977	U.S. Department of Homeland Security		
		<u>1,388,766</u>	Total — Blue Ridge Community College		
<b><u>Brunswick Community College</u></b>					
84.063	D	1,110,468	Federal Pell Grant Program		
		<u>1,110,468</u>	Total — Brunswick Community College		
<b><u>Caldwell Community College</u></b>					
84.007	D	55,950	Federal Supplemental Educational Opportunity Grants		
84.033	D	98,591	Federal Work-Study Program		
84.042	D	270,672	TRIO - Student Support Services		
84.044	D	227,934	TRIO - Talent Search		
84.063	D	2,950,534	Federal Pell Grant Program		
		<u>3,603,681</u>	Total — Caldwell Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Cape Fear Community College</u></b>					
84.007	D	104,700	Federal Supplemental Educational Opportunity Grants		
84.032	D	271,991	Federal Family Education Loans		
84.033	D	128,025	Federal Work-Study Program		
84.063	D	4,644,365	Federal Pell Grant Program		
		<u>5,149,081</u>	Total — Cape Fear Community College		
<b><u>Carteret Community College</u></b>					
17.258	D	123,863	WIA Adult Program		
84.007	D	26,775	Federal Supplemental Educational Opportunity Grants		
84.031	D	124,941	Higher Education - Institutional Aid		
84.033	D	30,419	Federal Work-Study Program		
84.042	D	224,903	TRIO - Student Support Services		
84.063	D	1,425,360	Federal Pell Grant Program		
84.375	D	6,380	Academic Competitiveness Grants		
		<u>1,962,641</u>	Total — Carteret Community College		
<b><u>Catawba Valley Community College</u></b>					
11.112	D	122,565	Export Promotion Market Development Cooperation		
20.235	D	146,965	Commercial Motor Vehicle Operator Training Grants		
84.007	D	72,870	Federal Supplemental Educational Opportunity Grants		
84.031	D	347,025	Higher Education - Institutional Aid		
84.032	D	153	Federal Family Education Loans		
84.033	D	53,885	Federal Work-Study Program		
84.063	D	2,956,255	Federal Pell Grant Program		
84.116	D	68,372	Fund for the Improvement of Postsecondary Education		
84.375	D	10,750	Academic Competitiveness Grants		
		<u>3,778,840</u>	Total — Catawba Valley Community College		
<b><u>Central Carolina Community College</u></b>					
84.007	D	51,100	Federal Supplemental Educational Opportunity Grants		
84.033	D	60,211	Federal Work-Study Program		
84.063	D	3,469,275	Federal Pell Grant Program		
84.375	D	4,300	Academic Competitiveness Grants		
		<u>3,584,886</u>	Total — Central Carolina Community College		

## STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Central Piedmont Community College</u></b>					
14.246	D	53,095	Community Development Block Grants / Brownfields Economic Development Initiative		
16.560	D	36,301	National Institute of Justice Research, Evaluation, and Development Project Grants		
17.260	I	30,165	WIA Dislocated Workers	AN-14299-04-60	Illinois State University
17.261	I	594,781	WIA Pilots, Demonstrations, and Research Projects	AF-14518-05-60	Institute for GIS Studies
84.007	D	329,439	Federal Supplemental Educational Opportunity Grants		
84.031	D	336,157	Higher Education - Institutional Aid		
84.033	D	331,958	Federal Work-Study Program		
84.042	D	232,153	TRIO - Student Support Services		
84.044	D	330,956	TRIO - Talent Search		
84.047	D	235,250	TRIO - Upward Bound		
84.051	I	80,411	Vocational Education - National Programs	V051B020001	League for Innovation
84.063	D	10,214,860	Federal Pell Grant Program		
84.116	D	290,363	Fund for the Improvement of Postsecondary Education		
84.324	I	1,480	Research in Special Education	H324A010003-05	University of Tennessee
84.375	D	45,300	Academic Competitiveness Grants		
		<u>13,142,669</u>	Total — Central Piedmont Community College		
<b><u>Cleveland Community College</u></b>					
84.007	D	31,843	Federal Supplemental Educational Opportunity Grants		
84.033	D	53,768	Federal Work-Study Program		
84.063	D	3,292,015	Federal Pell Grant Program		
84.375	D	17,575	Academic Competitiveness Grants		
		<u>3,395,201</u>	Total — Cleveland Community College		
<b><u>Coastal Carolina Community College</u></b>					
17.258	I	95,883	WIA Adult Program	06-2020-40-6035-07	Eastern Carolina Workforce Dev. Board
84.007	D	55,037	Federal Supplemental Educational Opportunity Grants		
84.033	D	111,613	Federal Work-Study Program		
84.063	D	3,482,066	Federal Pell Grant Program		
84.375	D	14,200	Academic Competitiveness Grants		
		<u>3,758,799</u>	Total — Coastal Carolina Community College		

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For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>College of the Albemarle</u></b>					
47.076	D	4,696	Education and Human Resources		
84.007	D	55,439	Federal Supplemental Educational Opportunity Grants		
84.033	D	35,706	Federal Work-Study Program		
84.042	D	236,209	TRIO - Student Support Services		
84.063	D	1,684,159	Federal Pell Grant Program		
84.066	D	213,884	TRIO - Educational Opportunity Centers		
84.375	D	8,342	Academic Competitiveness Grants		
		<u>2,238,435</u>	Total — College of the Albemarle		
<b><u>Craven Community College</u></b>					
84.007	D	110,640	Federal Supplemental Educational Opportunity Grants		
84.032	D	9,195	Federal Family Education Loans		
84.033	D	61,883	Federal Work-Study Program		
84.063	D	2,418,519	Federal Pell Grant Program		
84.375	D	3,375	Academic Competitiveness Grants		
		<u>2,603,612</u>	Total — Craven Community College		
<b><u>Davidson Community College</u></b>					
84.007	D	50,608	Federal Supplemental Educational Opportunity Grants		
84.031	D	375,201	Higher Education - Institutional Aid		
84.033	D	65,193	Federal Work-Study Program		
84.042	D	215,308	TRIO - Student Support Services		
84.063	D	2,913,523	Federal Pell Grant Program		
84.375	D	3,925	Academic Competitiveness Grants		
		<u>3,623,758</u>	Total — Davidson Community College		
<b><u>Durham Technical Community College</u></b>					
84.007	D	48,280	Federal Supplemental Educational Opportunity Grants		
84.033	D	53,783	Federal Work-Study Program		
84.063	D	3,381,765	Federal Pell Grant Program		
94.002	D	47,097	Retired and Senior Volunteer Program		
		<u>3,530,925</u>	Total — Durham Technical Community College		

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For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Edgecombe Community College</u></b>					
17.258	D	115,615	WIA Adult Program		
17.259	D	53,937	WIA Youth Activities		
17.260	D	927,189	WIA Dislocated Workers		
84.033	D	14,463	Federal Work-Study Program		
84.063	D	3,299,206	Federal Pell Grant Program		
		<u>4,410,410</u>	Total — Edgecombe Community College		
<b><u>Fayetteville Technical Community College</u></b>					
84.007	D	170,250	Federal Supplemental Educational Opportunity Grants		
84.033	D	162,751	Federal Work-Study Program		
84.038	D	891	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	11,921,471	Federal Pell Grant Program		
84.116	D	85,164	Fund for the Improvement of Postsecondary Education		
84.268	D	10,888,320	Federal Direct Student Loans		
84.375	D	4,875	Academic Competitiveness Grants		
		<u>23,233,722</u>	Total — Fayetteville Technical Community College		
<b><u>Forsyth Community College</u></b>					
17.261	D	1,308,833	WIA Pilots, Demonstrations, and Research Projects		
84.007	D	112,609	Federal Supplemental Educational Opportunity Grants		
84.031	D	211,890	Higher Education - Institutional Aid		
84.033	D	110,350	Federal Work-Study Program		
84.063	D	4,834,358	Federal Pell Grant Program		
84.375	D	13,475	Academic Competitiveness Grants		
		<u>6,591,515</u>	Total — Forsyth Community College		
<b><u>Gaston College</u></b>					
84.007	D	54,827	Federal Supplemental Educational Opportunity Grants		
84.033	D	45,802	Federal Work-Study Program		
84.063	D	3,791,094	Federal Pell Grant Program		
		<u>3,891,723</u>	Total — Gaston College		

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For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Guilford Technical Community College</u></b>					
84.007	D	148,103	Federal Supplemental Educational Opportunity Grants		
84.032	D	6,235,301	Federal Family Education Loans		
84.033	D	189,048	Federal Work-Study Program		
84.063	D	9,836,090	Federal Pell Grant Program		
84.375	D	36,450	Academic Competitiveness Grants		
		<u>16,444,992</u>	Total — Guilford Technical Community College		
<b><u>Halifax Community College</u></b>					
17.258	D	313,028	WIA Adult Program		
17.259	D	59,038	WIA Youth Activities		
84.007	D	41,143	Federal Supplemental Educational Opportunity Grants		
84.032	D	22,534	Federal Family Education Loans		
84.033	D	72,055	Federal Work-Study Program		
84.042	D	314,699	TRIO - Student Support Services		
84.063	D	2,298,914	Federal Pell Grant Program		
84.066	D	207,683	TRIO - Educational Opportunity Centers		
		<u>3,329,094</u>	Total — Halifax Community College		
<b><u>Haywood Community College</u></b>					
17.261	D	663,013	WIA Pilots, Demonstrations, and Research Projects		
47.076	D	183,892	Education and Human Resources		
84.007	D	34,106	Federal Supplemental Educational Opportunity Grants		
84.033	D	50,202	Federal Work-Study Program		
84.063	D	1,600,755	Federal Pell Grant Program		
		<u>2,531,968</u>	Total — Haywood Community College		
<b><u>Isothermal Community College</u></b>					
84.007	D	22,636	Federal Supplemental Educational Opportunity Grants		
84.033	D	26,718	Federal Work-Study Program		
84.063	D	2,106,854	Federal Pell Grant Program		
84.375	D	9,414	Academic Competitiveness Grants		
		<u>2,165,622</u>	Total — Isothermal Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>James Sprunt Community College</u></b>					
17.258	D	236,571	WIA Adult Program		
84.007	D	17,438	Federal Supplemental Educational Opportunity Grants		
84.032	D	95,393	Federal Family Education Loans		
84.033	D	32,046	Federal Work-Study Program		
84.042	D	347,191	TRIO - Student Support Services		
84.044	D	249,861	TRIO - Talent Search		
84.047	D	278,236	TRIO - Upward Bound		
84.063	D	1,224,813	Federal Pell Grant Program		
84.375	D	5,625	Academic Competitiveness Grants		
93.364	D	25,552	Nursing Student Loans		
		<u>2,512,726</u>	Total — James Sprunt Community College		
<b><u>Johnston Community College</u></b>					
84.007	D	18,021	Federal Supplemental Educational Opportunity Grants		
84.032	D	3,389	Federal Family Education Loans		
84.033	D	49,408	Federal Work-Study Program		
84.042	D	229,000	TRIO - Student Support Services		
84.063	D	1,995,996	Federal Pell Grant Program		
84.375	D	20,625	Academic Competitiveness Grants		
		<u>2,316,439</u>	Total — Johnston Community College		
<b><u>Lenoir Community College</u></b>					
11.300	D	93,339	Grants for Public Works and Economic Development Facilities		
17.258	I	261,041	WIA Adult Program	06-2020-40-6169	Eastern Carolina Workforce Dev. Board
17.259	I	94,408	WIA Youth Activities	06-2040-40-6169	Eastern Carolina Workforce Dev. Board
17.260	I	347,966	WIA Dislocated Workers	06-2030-40-6169	Eastern Carolina Workforce Dev. Board
17.260	I	90,985	WIA Dislocated Workers	05-2031-40-6169	Eastern Carolina Workforce Dev. Board
17.267	I	80,303	Incentive Grants - WIA Section 503	06-2050-40-6169	Eastern Carolina Workforce Dev. Board
45.024	I	5,000	Promotion of the Arts - Grants to Organizations and Individuals	11127	Arts Midwest
84.032	D	127,896	Federal Family Education Loans		
84.033	D	65,809	Federal Work-Study Program		

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Federal CFDA Number	Direct/Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	3,261,315	Federal Pell Grant Program		
84.116	D	17,079	Fund for the Improvement of Postsecondary Education		
84.375	D	10,000	Academic Competitiveness Grants		
		<u>4,455,141</u>	Total — Lenoir Community College		
<b><u>Martin Community College</u></b>					
84.007	D	19,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	28,677	Federal Work-Study Program		
84.063	D	1,105,555	Federal Pell Grant Program		
		<u>1,153,232</u>	Total — Martin Community College		
<b><u>Mayland Community College</u></b>					
10.559	D	43,872	Summer Food Service Program for Children		
17.258	I	154,995	WIA Adult Program	06-2020-49-1380	Region D
17.258	I	23,277	WIA Adult Program	06-2050-49-1380	Region D
17.259	I	129,993	WIA Youth Activities	06-2040-49-1380	Region D
17.260	I	105,000	WIA Dislocated Workers	06-2030-49-1380	Region D
17.260	I	191,935	WIA Dislocated Workers	06-2031-49-1380	Region D
17.260	I	7,795	WIA Dislocated Workers	06-2068-49-1380	Region D
17.260	I	23,539	WIA Dislocated Workers	06-2050-49-1380	Region D
17.260	I	13,449	WIA Dislocated Workers	06-2050-49-1380	Region D
84.007	D	26,835	Federal Supplemental Educational Opportunity Grants		
84.033	D	31,335	Federal Work-Study Program		
84.042	D	276,091	TRIO - Student Support Services		
84.063	D	790,467	Federal Pell Grant Program		
93.600	I	285	Head Start	04ch0265	ICS
		<u>1,818,868</u>	Total — Mayland Community College		
<b><u>McDowell Community College</u></b>					
17.258	I	44,939	WIA Adult Program	06-2020-03	Isothermal PDC
17.259	I	71,863	WIA Youth Activities	06-2040-03	Isothermal PDC
84.003	D	15,260	Bilingual Education		
84.007	D	14,016	Federal Supplemental Educational Opportunity Grants		
84.063	D	1,137,634	Federal Pell Grant Program		
		<u>1,283,712</u>	Total — McDowell Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Mitchell Community College</u></b>					
84.007	D	25,266	Federal Supplemental Educational Opportunity Grants		
84.033	D	25,372	Federal Work-Study Program		
84.063	D	1,954,341	Federal Pell Grant Program		
		<u>2,004,979</u>	Total — Mitchell Community College		
<b><u>Montgomery Community College</u></b>					
17.258	I	42,931	WIA Adult Program	N/A	Regional Consolidated
17.260	I	38,260	WIA Dislocated Workers	N/A	Regional Consolidated
84.007	D	13,720	Federal Supplemental Educational Opportunity Grants		
84.033	D	26,273	Federal Work-Study Program		
84.063	D	1,126,603	Federal Pell Grant Program		
		<u>1,247,787</u>	Total — Montgomery Community College		
<b><u>Nash Community College</u></b>					
17.258	D	111,640	WIA Adult Program		
17.259	D	49,779	WIA Youth Activities		
84.007	D	12,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	21,693	Federal Work-Study Program		
84.042	D	204,754	TRIO - Student Support Services		
84.063	D	1,931,288	Federal Pell Grant Program		
84.375	D	19,125	Academic Competitiveness Grants		
		<u>2,350,279</u>	Total — Nash Community College		
<b><u>Pamlico Community College</u></b>					
11.300	D	561,145	Grants for Public Works and Economic Development Facilities		
17.258	D	87,530	WIA Adult Program		
17.260	D	4,137	WIA Dislocated Workers		
84.007	D	10,872	Federal Supplemental Educational Opportunity Grants		
84.033	D	9,947	Federal Work-Study Program		
84.063	D	449,992	Federal Pell Grant Program		
		<u>1,123,623</u>	Total — Pamlico Community College		

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For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Piedmont Community College</u></b>					
17.258	I	90,000	WIA Adult Program	N/A	Council of Governments
17.259	I	167,655	WIA Youth Activities	N/A	Council of Governments
17.260	I	195,942	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	54,328	WIA Dislocated Workers	N/A	Council of Governments
84.007	D	19,628	Federal Supplemental Educational Opportunity Grants		
84.033	D	46,138	Federal Work-Study Program		
84.042	D	332,641	TRIO - Student Support Services		
84.063	D	1,967,954	Federal Pell Grant Program		
84.066	D	566,662	TRIO - Educational Opportunity Centers		
84.375	D	13,350	Academic Competitiveness Grants		
		<u>3,454,298</u>	Total — Piedmont Community College		
<b><u>Pitt Community College</u></b>					
10.558	D	14,152	Child and Adult Care Food Program		
17.258	D	259,122	WIA Adult Program		
17.259	D	47,282	WIA Youth Activities		
17.260	D	198,232	WIA Dislocated Workers		
84.007	D	112,470	Federal Supplemental Educational Opportunity Grants		
84.032	D	234,529	Federal Family Education Loans		
84.033	D	187,333	Federal Work-Study Program		
84.038	D	4,533	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	5,397,167	Federal Pell Grant Program		
93.364	D	2,657	Nursing Student Loans		
		<u>6,457,477</u>	Total — Pitt Community College		
<b><u>Randolph Community College</u></b>					
84.007	D	38,057	Federal Supplemental Educational Opportunity Grants		
84.033	D	40,200	Federal Work-Study Program		
84.042	D	232,866	TRIO - Student Support Services		
84.063	D	1,731,075	Federal Pell Grant Program		
84.375	D	3,200	Academic Competitiveness Grants		
		<u>2,045,398</u>	Total — Randolph Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Richmond Community College</u></b>					
84.007	D	31,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	47,837	Federal Work-Study Program		
84.063	D	2,518,927	Federal Pell Grant Program		
		<u>2,597,764</u>	Total — Richmond Community College		
<b><u>Roanoke-Chowan Community College</u></b>					
84.007	D	26,618	Federal Supplemental Educational Opportunity Grants		
84.033	D	45,675	Federal Work-Study Program		
84.042	D	254,065	TRIO - Student Support Services		
84.063	D	1,725,347	Federal Pell Grant Program		
		<u>2,051,705</u>	Total — Roanoke-Chowan Community College		
<b><u>Robeson Community College</u></b>					
17.259	I	350,980	WIA Youth Activities	2040 44 5465	Council of Governments
47.076	D	193,457	Education and Human Resources		
84.007	D	39,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	34,018	Federal Work-Study Program		
84.042	D	220,690	TRIO - Student Support Services		
84.063	D	4,671,817	Federal Pell Grant Program		
		<u>5,509,962</u>	Total — Robeson Community College		
<b><u>Rockingham Community College</u></b>					
17.259	I	79,616	WIA Youth Activities	N/A	NW Piedmont Council of Governments
84.007	D	24,795	Federal Supplemental Educational Opportunity Grants		
84.031	D	322,637	Higher Education - Institutional Aid		
84.033	D	48,167	Federal Work-Study Program		
84.063	D	1,539,695	Federal Pell Grant Program		
84.375	D	10,675	Academic Competitiveness Grants		
		<u>2,025,585</u>	Total — Rockingham Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Rowan-Cabarrus Community College</u></b>					
84.007	D	9,613	Federal Supplemental Educational Opportunity Grants		
84.033	D	6,404	Federal Work-Study Program		
84.063	D	4,941,768	Federal Pell Grant Program		
84.375	D	28,300	Academic Competitiveness Grants		
		<u>4,986,085</u>	Total — Rowan-Cabarrus Community College		
<b><u>Sampson Community College</u></b>					
84.002	D	197,165	Adult Education - State Grant Program		
84.007	D	44,951	Federal Supplemental Educational Opportunity Grants		
84.033	D	43,376	Federal Work-Study Program		
84.042	D	242,703	TRIO - Student Support Services		
84.063	D	1,766,890	Federal Pell Grant Program		
84.243	D	118,146	Tech-Prep Education		
84.375	D	8,775	Academic Competitiveness Grants		
		<u>2,422,006</u>	Total — Sampson Community College		
<b><u>Sandhills Community College</u></b>					
84.007	D	60,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	8,801	Federal Family Education Loans		
84.033	D	122,118	Federal Work-Study Program		
84.042	D	197,865	TRIO - Student Support Services		
84.063	D	3,437,289	Federal Pell Grant Program		
84.375	D	11,200	Academic Competitiveness Grants		
		<u>3,837,273</u>	Total — Sandhills Community College		
<b><u>Southeastern Community College</u></b>					
17	I	3,658	U.S. Department of Labor	0-2020-33	Cape Fear COG
17.258	I	308,972	WIA Adult Program	0-2020-33	Cape Fear COG
17.259	I	164,358	WIA Youth Activities	0-2020-33	Cape Fear COG
17.260	I	118,390	WIA Dislocated Workers	0-2020-33	Cape Fear COG
84.007	D	46,107	Federal Supplemental Educational Opportunity Grants		
84.032	D	164,255	Federal Family Education Loans		
84.033	D	100,903	Federal Work-Study Program		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.038	D	12,804	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	395,341	TRIO - Talent Search		
84.047	D	383,630	TRIO - Upward Bound		
84.063	D	3,461,623	Federal Pell Grant Program		
84.375	D	8,600	Academic Competitiveness Grants		
93.364	D	21,537	Nursing Student Loans		
94.002	D	106,555	Retired and Senior Volunteer Program		
		<u>5,296,733</u>	Total — Southeastern Community College		
<b><u>Southwestern Community College</u></b>					
84.007	D	26,876	Federal Supplemental Educational Opportunity Grants		
84.032	D	272,826	Federal Family Education Loans		
84.033	D	60,731	Federal Work-Study Program		
84.042	D	263,997	TRIO - Student Support Services		
84.047	D	228,693	TRIO - Upward Bound		
84.063	D	1,530,687	Federal Pell Grant Program		
84.334	D	971,886	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	11,750	Academic Competitiveness Grants		
		<u>3,367,446</u>	Total — Southwestern Community College		
<b><u>South Piedmont Community College</u></b>					
84.007	D	34,207	Federal Supplemental Educational Opportunity Grants		
84.033	D	66,212	Federal Work-Study Program		
84.063	D	1,921,943	Federal Pell Grant Program		
84.375	D	10,250	Academic Competitiveness Grants		
		<u>2,032,612</u>	Total — South Piedmont Community College		
<b><u>Stanly Community College</u></b>					
84.007	D	14,070	Federal Supplemental Educational Opportunity Grants		
84.031	D	368,692	Higher Education - Institutional Aid		
84.033	D	29,577	Federal Work-Study Program		
84.063	D	1,609,356	Federal Pell Grant Program		
84.375	D	8,214	Academic Competitiveness Grants		
		<u>2,029,909</u>	Total — Stanly Community College		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Surry Community College</u></b>					
84.007	D	37,570	Federal Supplemental Educational Opportunity Grants		
84.032	D	16,311	Federal Family Education Loans		
84.033	D	83,337	Federal Work-Study Program		
84.047	D	246,193	TRIO - Upward Bound		
84.063	D	1,842,800	Federal Pell Grant Program		
84.066	D	204,184	TRIO - Educational Opportunity Centers		
		<u>2,430,395</u>	Total — Surry Community College		
<b><u>Tri-County Community College</u></b>					
84.007	D	20,849	Federal Supplemental Educational Opportunity Grants		
84.027	D	46,126	Special Education - Grants to States		
84.033	D	33,236	Federal Work-Study Program		
84.063	D	968,796	Federal Pell Grant Program		
84.375	D	4,500	Academic Competitiveness Grants		
		<u>1,073,507</u>	Total — Tri-County Community College		
<b><u>Vance-Granville Community College</u></b>					
17.258	I	204,258	WIA Adult Program	06-2020-43-4316-00-13-IR	Kerr Tar Regional COG
17.258	I	3,278	WIA Adult Program	05-2020-43-4316-00-13-IR	Kerr Tar Regional COG
17.258	I	225,115	WIA Adult Program	06-2020-43-4316-00-11/12RG	Kerr Tar Regional COG
17.258	I	1,829	WIA Adult Program	05-2020-43-4316-00-11/12RG	Kerr Tar Regional COG
17.259	I	129,410	WIA Youth Activities	06-2040-43-4316-00-13-IR	Kerr Tar Regional COG
17.259	I	877	WIA Youth Activities	05-2040-43-4316-00-13-IR	Kerr Tar Regional COG
84.007	D	60,768	Federal Supplemental Educational Opportunity Grants		
84.033	D	82,142	Federal Work-Study Program		
84.063	D	4,341,799	Federal Pell Grant Program		
		<u>5,049,476</u>	Total — Vance-Granville Community College		
<b><u>Wake Technical Community College</u></b>					
47.076	D	557,677	Education and Human Resources		
84.007	D	122,042	Federal Supplemental Educational Opportunity Grants		
84.032	D	3,421,644	Federal Family Education Loans		
84.033	D	104,930	Federal Work-Study Program		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	4,035,804	Federal Pell Grant Program		
84.116	D	63,827	Fund for the Improvement of Postsecondary Education		
84.141	D	360,599	Migrant Education - High School Equivalency Program		
		<u>8,666,523</u>	Total — Wake Technical Community College		

Wayne Community College

17.258	D	232,727	WIA Adult Program		
17.259	D	144,560	WIA Youth Activities		
17.260	D	199,329	WIA Dislocated Workers		
84.007	D	61,240	Federal Supplemental Educational Opportunity Grants		
84.032	D	221,000	Federal Family Education Loans		
84.033	D	97,607	Federal Work-Study Program		
84.063	D	3,277,505	Federal Pell Grant Program		
84.375	D	30,150	Academic Competitiveness Grants		
94.002	D	41,405	Retired and Senior Volunteer Program		
		<u>4,305,523</u>	Total — Wayne Community College		

Western Piedmont Community College

84.007	D	30,720	Federal Supplemental Educational Opportunity Grants		
84.032	D	175,850	Federal Family Education Loans		
84.033	D	68,888	Federal Work-Study Program		
84.044	D	302,933	TRIO - Talent Search		
84.063	D	3,339,424	Federal Pell Grant Program		
84.335	D	30,890	Child Care Access Means Parents in School		
94.005	D	12,000	Learn and Serve America - Higher Education		
97.067	D	10,041	Homeland Security Grant Program		
		<u>3,970,746</u>	Total — Western Piedmont Community College		

Wilkes Community College

17.249	I	38	Employment Services and Job Training Pilots - Demonstrations and Research	AF-10540-00-60	High Country Council of Governments
17.258	I	7,249	WIA Adult Program	05-2020-49-1533	High Country Council of Governments
17.258	I	249,239	WIA Adult Program	06-2020-49-1533	High Country Council of Governments
17.258	I	9,396	WIA Adult Program	06-2020-49-1533-CRC	High Country Council of Governments
17.260	I	3,418	WIA Dislocated Workers	05-2030-49-1533	High Country Council of Governments
17.260	I	146,593	WIA Dislocated Workers	06-2030-49-1533	High Country Council of Governments

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	103,244	WIA Dislocated Workers	06-2031-49-1533	High Country Council of Governments
17.260	I	22	WIA Dislocated Workers	05-2068-49-1533	High Country Council of Governments
17.260	I	3,657	WIA Dislocated Workers	06-2068-49-1533	High Country Council of Governments
47.076	D	23,214	Education and Human Resources		
84	D	378	U.S. Department of Education		
84.007	D	18,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	142,225	Federal Family Education Loans		
84.033	D	40,000	Federal Work-Study Program		
84.042	D	303,255	TRIO - Student Support Services		
84.063	D	2,330,028	Federal Pell Grant Program		
84.375	D	15,700	Academic Competitiveness Grants		
		<u>3,395,656</u>	Total — Wilkes Community College		

Wilson Technical Community College

84.007	D	27,939	Federal Supplemental Educational Opportunity Grants		
84.033	D	44,253	Federal Work-Study Program		
84.042	D	268,059	TRIO - Student Support Services		
84.044	D	232,964	TRIO - Talent Search		
84.047	D	208,409	TRIO - Upward Bound		
84.063	D	2,580,324	Federal Pell Grant Program		
84.375	D	8,500	Academic Competitiveness Grants		
		<u>3,370,448</u>	Total — Wilson Technical Community College		
		<u>228,660,116</u>	Total — Community Colleges		

*Other Component Units:*

Global TransPark

10.766	D	500,000	Community Facilities Loans and Grants		
		<u>500,000</u>	Total — Global TransPark		

NC State Ports Authority

97.067	D	144,909	Homeland Security Grant Program		
		<u>144,909</u>	Total — NC State Ports Authority		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2007

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>UNC Hospitals</u>					
93.918	D	710,538	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
		710,538	Total — UNC Hospitals		
		1,355,447	Total — Other Component Units		
		1,596,161,973	Total — Component Units		
		<u>\$ 14,257,221,432</u>	TOTAL EXPENDITURES OF FEDERAL AWARDS		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

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**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

June 30, 2007

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**


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**A. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Schedule appears in three formats:

- **Summary** – The summary schedule reports expenditures of federal awards by program or program cluster.
- **Detail** – The detail schedule presents federal programs by federal agency and lists individual programs within program clusters.
- **By State Agency** – The schedule by state agency presents expenditures of federal awards by state agency and by program. In some instances, federal funds have been transferred from one state agency to another to be expended in the same program. When this is the case, the expenditure of federal awards has been reported under the organization which received the funds directly from the Federal Government.

Federal CFDA numbers are from the Catalog of Federal Domestic Assistance published by the Office of Management and Budget and the General Services Administration. Programs without a CFDA number are presented with only the federal agency's two-digit prefix in place of a CFDA number.

**B. Reporting Entity**

The State of North Carolina financial reporting entity is fully described in Note 1 to the financial statements. The financial reporting entity includes (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading or incomplete.

The accompanying Schedule of Expenditures of Federal Awards includes all federal programs administered by the state financial reporting entity except the programs of the State Education Assistance Authority and the North Carolina Housing Finance Agency. These agencies issue separate single audit reports for their programs.

**C. Basis of Accounting**

An award is considered expended when the activity related to the award occurs. The activity generally pertains to events requiring compliance with laws, regulations, and the provisions of contract and grant agreements. Specific transaction types have been recognized as follows:

*Direct Costs:* Direct costs have been recognized on the cash basis of accounting, that is, when cash is disbursed rather than when the charge is incurred.

*Indirect costs:* Indirect costs are recovered from the federal government by applying a federally approved indirect cost rate or by allocating these costs among benefiting programs in accordance with a federally approved plan. Each program's share of indirect costs is recognized on the accompanying Schedule of Expenditures of Federal Awards.

*Loan and loan guarantee transactions:*

- Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038), Nurse Faculty Loan Program (CFDA 93.264), Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA 93.342), Nursing Student Loans (CFDA 93.364), Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458), Capitalization Grants for Drinking Water State Revolving Funds (66.468) and Economic Adjustment Assistance (11.307) – Expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards include the value of new loans made during the year, the balance of loans from previous years with federal continuing compliance requirements, federal capital contributions received during the year, interest subsidy, and administrative cost allowances. Loan balances outstanding at year-end are disclosed in Note 2.
- Federal Family Education Loans (CFDA 84.032) and Federal Direct Student Loans (CFDA 84.268) – These loans are made by outside lenders to students at institutions of higher education within the State reporting entity. The institutions are responsible for certain administrative requirements for new loans. As a result, the value of loans made during the year and administrative cost allowances are recognized as expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards. The balance of loans for previous years is not included because the lender accounts for the prior balances.

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

June 30, 2007

- Highway Planning and Construction (State Infrastructure Bank) (CFDA 20.205) – These loans are made by the Department of Transportation to transportation facilities and other transportation projects. The amount reflected in the accompanying Schedule of Expenditures of Federal Awards is for new loans made during the year and the balance of loans from previous years. The outstanding loan balance does not include interest or administrative costs.

*Other assistance:*

- Food Donation (CFDA 10.550) – Food commodities donated to the N.C. Department of Agriculture are valued at estimated fair market value at the time of receipt.
- State Administrative Matching Grants for Food Stamp Program (CFDA 10.561) – The State issues food stamp benefits in electronic form. Food stamp benefits are recognized as expenditures when recipients use the benefits.
- Immunization Grants (CFDA 93.268) – Vaccines donated to the N.C. Department of Health and Human Services are reported at the value assigned by the U.S. Department of Health and Human Services.
- Food Distribution Program on Indian Reservations (CFDA 10.567) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.
- Emergency Food Assistance Program (Food Commodities) (CFDA 10.569) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.
- Commodity Supplemental Food Program (CFDA 10.565) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.
- Crime Laboratory Improvement - Combined Offender DNA System Backlog Reduction (CFDA 16.564) – Convicted offender DNA samples are analyzed at the fair market value assigned by the National Institute of Justice.
- Summer Food Service Program for Children (10.559) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.

**NOTE 2: FEDERAL LOANS  
OUTSTANDING**

The State of North Carolina had the following federal loan balances outstanding at year-end:

<u>Program</u>	<u>CFDA #</u>	<u>Amount Outstanding</u>
Federal Perkins Loan Program - Federal Capital Contribution	84.038	\$99,795,329
Capitalization Grants for Clean Water State Revolving Funds	66.458	53,046,849
Capitalization Grants for Drinking Water State Revolving Funds	66.468	38,545,694
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	3,432,951
Economic Adjustment Assistance	11.307	600,000
Nursing Student Loans	93.364	352,509
Nurse Faculty Loan Program	93.264	102,149
Highway Planning and Construction (State Infrastructure Bank)	20.205	83,241

**NOTE 3: UNEMPLOYMENT INSURANCE**

State unemployment tax revenues and payments in lieu of taxes are combined with federal funds and used to pay benefits under the Unemployment Insurance program (CFDA 17.225). The state and federal portions of the total expenditures reported on the Schedule were \$836,264,665 and \$84,251,913, respectively.

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**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2007**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
97-SA-7	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 11, 2007, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
97-SA-58	Health and Human Services	<p><u>Enhance Controls to Prevent Payment of Incorrect Claims</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
97-SA-62	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 11, 2007, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
97-SA-63	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 11, 2007, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse;</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
97-SA-66	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 11, 2007, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
02-SA-46	Health and Human Services	<p><u>TANF Monitoring Procedures Contained Weaknesses</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 10, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
02-SA-48	Health and Human Services	<p><u>Fixed Asset Records Were Not Properly Updated</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
02-SA-49	Health and Human Services	<p><u>Controls Over Physical Inspection of Fixed Assets Were Inadequate</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 10, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
02-SA-50	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 10, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-2	Health and Human Services	<p><u>Improper Access to Computer Systems</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-59	Health and Human Services	<p><u>Basic Support Claims Not Properly Paid</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-60	Health and Human Services	<p><u>Improper Access to Computer Systems</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-61	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-62	Health and Human Services	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
03-SA-72	Health and Human Services	<p><u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 10, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-91	Health and Human Services	<p><u>Final Cost-Settlements Not Performed</u></p> <p>Partial corrective action has been taken. The cost settlements for the 1997-2002 years are fully resolved due to the legally binding settlement agreement that was signed between the appropriate agencies. Settlements of the 2003 Year DSH payments are in the process of being completed.</p>
03-SA-93	Health and Human Services	<p><u>Division of Medical Assistance Did Not Make Direct Payments to Providers</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-94	Health and Human Services	<p><u>Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
03-SA-95	Health and Human Services	<p><u>The Division Made Excessive Medicaid Inpatient Supplemental Payments</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-99	Health and Human Services	<p><u>Claims Payment System Has Weaknesses</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-100	Health and Human Services	<p><u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-103	Health and Human Services	<p><u>Inadequate Documentation of Federal Drawdown Estimates</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-104	Health and Human Services	<p><u>Documentation Lacking in Medicaid Case Files</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-105	Health and Human Services	<p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></p> <p>Partial corrective action has been taken. The Division of Medical Assistance continues to work with agencies and create policies and procedures to prevent unacceptable providers from enrolling in Medicaid for all provider types. These processes cannot be fully implemented until the new MMIS system has been implemented. At the time of implementation of a new MMIS system, providers will be re-verified and re-enrolled and all ownership and disclosures will be collected.</p>
03-SA-106	Health and Human Services	<p><u>Inpatient Hospital and Long-Term Care Facility Audits Were Not Completed</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-107	Health and Human Services	<p><u>Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services</u></p> <p>The audit finding does not warrant further action because:</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-1	Health and Human Services	<p><u>Improper Access to Computer Systems</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-2	Health and Human Services	<p><u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, August 4, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-3	Commerce	<p><u>Improper Access to Computer Systems</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 30, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**For the Fiscal Year Ended June 30, 2007

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
04-SA-4	Commerce	<u>Community Development Block Grant Report Contained Inaccurate Data</u>  The audit finding does not warrant further action because: <ol style="list-style-type: none"><li>1. As of today, October 30, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li><li>2. The U.S. Department of Housing and Urban Development is not currently following up with the Department on the audit finding; and</li><li>3. A management decision has not been issued.</li></ol>
04-SA-5	Commerce	<u>Monitoring Visits and Closeout Procedures Were Not Performed Timely</u>  The audit finding does not warrant further action because: <ol style="list-style-type: none"><li>1. As of today, October 30, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li><li>2. The U.S. Department of Housing and Urban Development is not currently following up with the Department on the audit finding; and</li><li>3. A management decision has not been issued.</li></ol>
04-SA-11	Commerce	<u>Improper Access to Computer Systems</u>  The audit finding does not warrant further action because: <ol style="list-style-type: none"><li>1. As of today, October 30, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li><li>2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and</li><li>3. A management decision has not been issued.</li></ol>
04-SA-13	Commerce	<u>Improper Access to Computer Systems</u>  The audit finding does not warrant further action because: <ol style="list-style-type: none"><li>1. As of today, October 30, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li></ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-15	Commerce	<p><u>Improper Access to Computer Systems</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 30, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-18	Transportation	<p><u>Testing Standards Not Met in Accordance With Quality Assurance Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.</p>
04-SA-25	Crime Control and Public Safety	<p><u>Costs Paid Without Prior Approval</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-26	Crime Control and Public Safety	<p><u>Accounting Records Did Not Identify Federal Expenditures</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		3. A management decision has not been issued.
04-SA-27	Crime Control and Public Safety	<u>Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System</u>  The audit finding does not warrant further action because:  1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-28	Crime Control and Public Safety	<u>Federal Funds Not Drawn Down in Accordance With Agreement</u>  The audit finding does not warrant further action because:  1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-29	Crime Control and Public Safety	<u>Required Debarment Certifications Not Obtained</u>  The audit finding does not warrant further action because:  1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-30	Crime Control and Public Safety	<u>Public Assistance Grants Progress Reports Not Supported by Adequate Documentation</u>  The audit finding does not warrant further action because:  1. As of today, January 3, 2008, two years have passed since the

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;
		2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
04-SA-31	Crime Control and Public Safety	<u>Tracking System of Subrecipient Audit Reports Was Incomplete</u>  The audit finding does not warrant further action because:  1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-32	Public Instruction	<u>Internal Control Over the Comparability Reviews Needs Improvement</u>  The audit finding does not warrant further action because:  1. As of today, October 5, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-33	Durham Technical Community College	<u>Salaries Charged to Vocational Education (CFDA 84.048) Are Not Supported by Time Records</u>  Full corrective action has been taken.
04-SA-34	N.C. Community College System	<u>Weaknesses Noted in Program Change Control Procedures</u>  The audit finding does not warrant further action because:  1. As of today, November 15, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-35	Public Instruction	<p><u>Cash Disbursement Control Procedures Not Consistently Performed</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 5, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-36	Health and Human Services	<p><u>Basic Support Claims Not Properly Paid</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-37	Health and Human Services	<p><u>Improper Access to Computer Systems</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**For the Fiscal Year Ended June 30, 2007

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		3. A management decision has not been issued.
04-SA-38	Health and Human Services	<u>Basic Support Claims Were Not Properly Paid</u>  The audit finding does not warrant further action because:  <ol style="list-style-type: none"><li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li><li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li><li>3. A management decision has not been issued.</li></ol>
04-SA-39	Health and Human Services	<u>Basic Support Claims Were Not Properly Paid</u>  The audit finding does not warrant further action because:  <ol style="list-style-type: none"><li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li><li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li><li>3. A management decision has not been issued.</li></ol>
04-SA-40	Health and Human Services	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u>  The audit finding does not warrant further action because:  <ol style="list-style-type: none"><li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li><li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li><li>3. A management decision has not been issued.</li></ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
04-SA-41	Health and Human Services	<p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-42	Health and Human Services	<p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-43	Health and Human Services	<p><u>Maintenance of Effort Not Met</u></p> <p>Partial corrective action has been taken. As of March 31, 2007, the Federal funding agency, Rehabilitation Services Administration, has not made a determination on how to handle the Maintenance of Effort questioned costs identified by the State Auditor.</p>
04-SA-44	Health and Human Services	<p><u>Expenditures Were Made After the Period of Availability Ended</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
04-SA-45	Health and Human Services	<p><u>Financial Status and Program Cost Reports Not in Agreement With Accounting Records</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-46	Health and Human Services	<p><u>Excessive Cash Balances in the Temporary Assistance for Needy Families Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007 two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-47	Health and Human Services	<p><u>Documentation Lacking in TANF Case Files</u></p> <p>Full corrective action has been taken.</p>
04-SA-48	Health and Human Services	<p><u>Subrecipient Monitoring Documents in the Temporary Assistance for Needy Families (TANF) Program Were Not Maintained</u></p> <p>Full corrective action has been taken.</p>
04-SA-49	Health and Human Services	<p><u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</u></p> <p>Full corrective action has been taken.</p>
04-SA-50	Health and Human Services	<p><u>Error in the Statewide Cost Allocation Plan Caused Cost to Be Incorrectly Allocated</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		March 31, 2005 to the Federal clearinghouse;
		2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
04-SA-51	Health and Human Services	<u>Fixed Asset Records Incomplete/Inaccurate</u>  The audit finding does not warrant further action because:  1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-52	Health and Human Services	<u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u>  The audit finding does not warrant further action because:  1. As of today, September 10, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-53	Health and Human Services	<u>Appropriate Action Not Taken in Child Support Cases</u>  The audit finding does not warrant further action because:  1. As of today, September 10, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
04-SA-54	Information Technology Services	<p><u>Error in Federal Refunds Allocation</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 29, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-58	Health and Human Services	<p><u>Ineligible Payments Charged to Foster Care IV-E Program</u></p> <p>Full corrective action has been taken.</p>
04-SA-59	Health and Human Services	<p><u>Errors in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-60	Health and Human Services	<p><u>Documentation Lacking in County State Children's Insurance Program Case Files</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 10, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
04-SA-61	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<p><u>Claim Payments Made in Error</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, November 13, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Humans Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-62	Health and Human Services	<p><u>Final Cost-Settlements Not Performed</u></p> <p>Partial corrective action has been taken. See finding 03-SA-91 for a description.</p>
04-SA-63	Health and Human Services	<p><u>Division of Medical Assistance Did Not Make Direct Payments to Providers</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-64	Health and Human Services	<p><u>Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 21, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
04-SA-65	Health and Human Services	<p><u>Claims Payment System Has Weaknesses</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-66	Health and Human Services	<p><u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-67	Health and Human Services	<p><u>Federal Funds Not Drawn in Accordance With Agreement and Federal Drawdown Estimates Inadequately Documented</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-68	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		March 31, 2005 to the Federal clearinghouse;
		2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
04-SA-69	Health and Human Services	<u>Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services</u>  The audit finding does not warrant further action because:  1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-70	Health and Human Services	<u>Inpatient Hospital and Long-Term Care Facility Audits Were Not Completed</u>  The audit finding does not warrant further action because:  1. As of today, December 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;  2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
04-SA-71	Health and Human Services	<u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u>  Partial corrective action has been taken. See finding 03-SA-105 for a description.
04-SA-73	Crime Control and Public Safety	<u>Accounting Records Did Not Identify Federal Expenditures</u>  The audit finding does not warrant further action because:  1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		March 31, 2005 to the Federal clearinghouse;
		2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
04-SA-74	Crime Control and Public Safety	<u>Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System</u>
		The audit finding does not warrant further action because:
		1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;
		2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
04-SA-75	Crime Control and Public Safety	<u>Federal Funds Not Drawn Down in Accordance With Agreement</u>
		The audit finding does not warrant further action because:
		1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;
		2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
04-SA-76	Crime Control and Public Safety	<u>Public Assistance Grants Progress Reports Not Supported by Adequate Documentation</u>
		The audit finding does not warrant further action because:
		1. As of today, January 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;
		2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-1	Public Instruction	<u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
05-SA-2	Public Instruction	<u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
05-SA-3	Public Instruction	<u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
05-SA-4	Health and Human Services	<u>Documentation Lacking in WIC Program Case Files</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
05-SA-5	Health and Human Services	<u>Failure to Perform Timely Monitoring of Local Agencies for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
05-SA-6	Health and Human Services	<u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
05-SA-7	Health and Human Services	<u>Insufficient Documentation of Program Changes and Authorization for System Users for the NC CARES Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
05-SA-8	Commerce	<u>Erroneous Amounts Reported on the Performance and Evaluation Report</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.
05-SA-9	Commerce	<u>Program Change Controls Need to Be Implemented</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.

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For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-10	Commerce	<p><u>Monitoring Procedures Were Not Performed Timely</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.</p>
05-SA-11	Employment Security Commission	<p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Partial corrective action has been taken. A physical inventory was conducted for the fiscal year; however, there were cost centers where no report documentation was prepared and/or follow-up was not done for asset error reports. Items that had been reported missing for two (2) years were written off; however, this write-off did not occur by the end of fiscal year.</p>
05-SA-12	Employment Security Commission	<p><u>Errors Found in Benefit Payments for Trade Readjustment Allowances</u></p> <p>Full corrective action has been taken.</p>
05-SA-14	Commerce	<p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>Full corrective action has been taken.</p>
05-SA-15	Commerce	<p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
05-SA-16	Commerce	<p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>Full corrective action has been taken.</p>
05-SA-17	Commerce	<p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
05-SA-18	Commerce	<p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>Full corrective action has been taken.</p>
05-SA-19	Commerce	<p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-20	Labor	<u>Costs Billed Outside of the Period of Availability</u>  Full corrective action has been taken.
05-SA-21	Labor	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u>  Full corrective action has been taken.
05-SA-22	Transportation	<u>Time Records Not Approved</u>  Full corrective action has been taken.
05-SA-24	Transportation	<u>Testing Standards Not Met in Accordance With Quality Assurance Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
05-SA-25	Transportation	<u>Weakness in Control Over Disaster Recovery</u>  Full corrective action has been taken.
05-SA-26	Transportation	<u>Financial Status Reports Contain Inaccurate Data</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
05-SA-27	State Board of Elections	<u>Required Contracting Procedures Not Followed</u>  Full corrective action has been taken, however awaiting management decision from the Election Assistance Commission.  Since late 2005, within the State Board of Elections, every purchase from a vendor using HAVA funds is checked against the Federal Excluded Vendors List. In addition, every Wellness Check visit conduct by State Board staff to review county election offices, includes within the checklist a statement that the county office is familiar with the need to check with the Federal Excluded Vendors List as to any purchases they make with HAVA funds. This is specifically discussed with county staff at Wellness Check visits starting in early 2006 and still continuing.
05-SA-28	State Board of Elections	<u>Subrecipient Monitoring Procedures Incomplete</u>  Full corrective action has been taken, however awaiting management decision from the Election Assistance Commission.

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-29	Environment and Natural Resources	<p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
05-SA-30	Environment and Natural Resources	<p><u>Progress Reports Not Obtained Prior to Payment</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
05-SA-31	Environment and Natural Resources	<p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
05-SA-32	Crime Control and Public Safety	<p><u>Controls Over Reporting Federal Drawdowns Need Improving</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
05-SA-33	Crime Control and Public Safety	<p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
05-SA-34	Crime Control and Public Safety	<p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>Partial corrective action has been taken. The Department developed procedures and implemented employee training which resulted in full corrective action in this area. However, employee turnover resulted in less than full compliance with the established procedures. This weakness has been addressed and we are regaining full compliance.</p>
05-SA-35	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
05-SA-36	Public Instruction	<p><u>Internal Controls Over Maintenance of Effort Need Strengthening</u></p> <p>Full corrective action has been taken.</p>
05-SA-37	Public Instruction	<p><u>Failure to Comply With Federal Suspension and Debarment Requirement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-38	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-39	Health and Human Services	<p><u>Basic Support Claims Not Properly Paid</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-40	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-41	Health and Human Services	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>Partial corrective action has been taken. Required Agreement to Extend Eligibility – The tracking system for the 60-day eligibility count on the Case Automated Tracking System (CATS) has been corrected to increase the accuracy of the tracking, however; we have determined that the tracking system, and the error report it generates, are not feasible ways to address this deficiency because of difficulty verifying that managers are using it. We are replacing this approach with a statewide training module on 60-day eligibility to be completed by all counseling staff. We are working with our IT staff to determine the best way to set this up online on the VR Policy, Planning and Evaluation website. Verification will be built in to show that staff have completed the module.</p>
05-SA-42	Health and Human Services	<p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-43	Health and Human Services	<p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-44	Health and Human Services	<p><u>Maintenance of Effort Not Met</u></p> <p>Partial corrective action has been taken. As of March 31, 2007, the Federal funding agency, Rehabilitation Services Administration, has not made a determination on how to handle the Maintenance of Effort questioned costs identified by the State Auditor.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-45	Public Instruction	<u>Internal Controls Over Maintenance of Effort Need Strengthening</u>  Full corrective action has been taken.
05-SA-49	Public Instruction	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u>  Full corrective action has been taken.
05-SA-50	Public Instruction	<u>Controls Need Improvement Over Purchasing</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
05-SA-53	Health and Human Services	<u>Improper Access to the Eligibility Information System</u>  Full corrective action has not been taken, however the U.S. Department of Health and Human Services has issued a final management decision and action taken was consistent with the final management decision.
05-SA-54	Health and Human Services	<u>Ineligible Payments Charged to the Temporary Assistance to Needy Families Program at County DSS</u>  Full corrective action has been taken.
05-SA-55	Health and Human Services	<u>Weaknesses in the Temporary Assistance for Needy Families Program Monitoring Procedures</u>  Full corrective action has been taken.
05-SA-56	Health and Human Services	<u>Fixed Asset Records Incomplete/Inaccurate</u>  Full corrective action has been taken.
05-SA-57	Health and Human Services	<u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u>  Full corrective action has been taken.
05-SA-58	Health and Human Services	<u>Appropriate Action Not Taken in Child Support Cases</u>  Full corrective action has not been taken, however the U.S. Department of Health and Human Services has issued a final management decision and action taken was consistent with the final management decision.
05-SA-61	Health and Human Services	<u>Ineligible Payments Charged to the State Children's Insurance Program at County DSS</u>  Full corrective action has been taken, however awaiting management

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		decision from the U.S. Department of Health and Human Services.
05-SA-62	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<u>Claim Payments Made in Error</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-63	Health and Human Services	<u>Final Cost-Settlements Not Settled</u> Partial corrective action has been taken. See finding 03-SA-91 for a description.
05-SA-64	Health and Human Services	<u>Provider Billing and Payment System Errors</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-65	Health and Human Services	<u>Inadequate Communication of Rate Changes Between Divisions</u> Partial corrective action has been taken. New procedures were introduced for rate-setting staff such that any new or changed rate information would be shared with the Division of Vocational Rehabilitation (DVR) and Division of Services for the Blind (DSB) in a timely manner. Shortly after the new procedures were put in place, there were changes in key personnel, which caused incomplete rate information to be sent to DVR and DSB. Corrective action is being taken to ensure that: <ul style="list-style-type: none"> <li>• All current personnel have been properly trained</li> <li>• Communication has been established with DMA's counterparts in each of our sister divisions</li> <li>• Both DVR and DSB have been added to the distribution lists for all rate additions and changes as well as the monthly NC State Maximum Allowable Cost drug list.</li> <li>• Both DVR and DSB have current rate information and are receiving updated rate information in a timely manner.</li> </ul>
05-SA-66	Health and Human Services	<u>Deficiencies in the Rate Setting Process</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-67	Health and Human Services	<u>Documentation Lacking in County DSS Medicaid Files</u> Full corrective action has been taken, however awaiting management

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		decision from the U.S. Department of Health and Human Services.
05-SA-68	Health and Human Services	<u>Long-Term Care Facility Audits Were Not Timely Completed</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-69	Health and Human Services	<u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u>  Partial corrective action has been. See finding 03-SA-105 for a description.
05-SA-70	Crime Control and Public Safety	<u>Homeland Security Grant Administrative Costs Exceeded Allowable Amounts</u>  Partial corrective action has been taken. In FFY 2005 the Department of Homeland Security "bundled" the Emergency Management Program Grant (EMPG) within the Homeland Security Grant Program packet. Previously, EMPG was managed and awarded separately by FEMA. Conflicting program guidance resulted in the appearance of excessive administrative cost. The 3% limitation applies to the Federal Homeland Security Grants only and does not apply to EMPG. EMPG has historically supported state level administrative operations and is not restricted by the 3% administrative cap.
05-SA-71	Crime Control and Public Safety	<u>SF-272 Reports Not Filed and SF-269 Reports Not Reviewed for Homeland Security Grant</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
05-SA-72	Crime Control and Public Safety	<u>Controls Over Reporting Federal Drawdowns Need Improving</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
05-SA-73	Crime Control and Public Safety	<u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
05-SA-74	Crime Control and Public Safety	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-75	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-1	Health and Human Services	<p><u>Improper Access to the Food Stamps Information System</u></p> <p>Partial corrective action has been taken. Access for the two employees identified as having inappropriate access has been revoked. The Economic Services Section Chief or designee will request a semi-annual query from the Customer Service Help Desk to identify all DSS state level employees who have system access other than "Inquiry". The report will be used to determine the business need to have Food Stamp Information System update access. Any individuals with inappropriate update access will immediately be changed to Inquiry access only. This report will be reviewed by the Security Officer as well as the Section Chief and/or a Manager from Economic Services within 10 days of receipt. The next report will be requested by March 1, 2008.</p>
06-SA-2	Public Instruction	<p><u>Inadequate Segregation of Duties Over Claims Processing</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
06-SA-3	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
06-SA-4	Public Instruction	<p><u>Inadequate Segregation of Duties Over Claims Processing</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
06-SA-5	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
06-SA-6	Public Instruction	<p><u>Inadequate Segregation of Duties Over Claims Processing</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
06-SA-7	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Full corrective action has been taken, however awaiting management</p>

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		decision from the U.S. Department of Agriculture.
06-SA-8	Health and Human Services	<p><u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program Within the Designated Timeframe</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
06-SA-9	Agriculture and Consumer Services	<p><u>Inadequate Monitoring of Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p> <p>The Department of Agriculture and Consumer Services have implemented policies and procedures at the Food Distribution Division that will ensure compliance with OMB Circular A-133 for the Emergency Food Assistance Program.</p>
06-SA-10	Agriculture and Consumer Services	<p><u>Inadequate Monitoring of Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p> <p>The Department of Agriculture and Consumer Services have implemented policies and procedures at the Food Distribution Division that will ensure compliance with OMB Circular A-133 for the Emergency Food Assistance Program.</p>
06-SA-11	Wildlife Resources Commission	<p><u>Schedule of Expenditures of Federal Awards Misstated</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Interior - U.S. Fish &amp; Wildlife Service.</p>
06-SA-12	Wildlife Resources Commission	<p><u>Schedule of Expenditures of Federal Awards Misstated</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Interior - U.S. Fish &amp; Wildlife Service.</p>
06-SA-13	Employment Security Commission	<p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Partial corrective action has been taken. A physical inventory was conducted for the fiscal year; however, there were cost centers where no report documentation was prepared and/or follow-up was not done for asset error reports. Items that had been reported missing for two (2) years were written off; however, this write-off did not occur by the end of fiscal year.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-14	Employment Security Commission	<u>Controls Over Federal Debarment Verification Need Improvement</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-15	Employment Security Commission	<u>One Recipient Received Excessive Payments for Trade Readjustment Allowances</u>  Full corrective action has been taken.
06-SA-16	Commerce	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-17	Commerce	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-18	Commerce	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-19	Employment Security Commission	<u>Controls Over Equipment Management Need Improvement</u>  Partial corrective action has been taken. A physical inventory was conducted for the fiscal year; however, there were cost centers where no report documentation was prepared and/or follow-up was not done for asset error reports. Items that had been reported missing for two (2) years were written off; however, this write-off did not occur by the end of fiscal year.
06-SA-20	Employment Security Commission	<u>Controls Over Equipment Management Need Improvement</u>  Partial corrective action has been taken. A physical inventory was conducted for the fiscal year; however, there were cost centers where no report documentation was prepared and/or follow-up was not done for asset error reports. Items that had been reported missing for two (2) years were written off; however, this write-off did not occur by the end of fiscal year.
06-SA-21	Transportation	<u>Testing Standards Not Met in Accordance With Quality Assurance Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.

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<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-22	Cultural Resources	<p><u>Internal Control Over Matching and Maintenance of Effort Requirements for State Library Program Needs Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the National Foundation on the Arts and the Humanities.</p>
06-SA-23	Cultural Resources	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>Partial corrective action has been taken. The Department does obtain and review some subrecipient audit reports, identify audit findings applicable to the State Library Services and Technology Act (LSTA) programs, and ensure that timely and appropriate corrective action is taken. The Department will develop a tracking system to ensure that all required subrecipient audit reports are received and reviewed for compliance with federal grant requirements.</p> <p>The Department has created a spreadsheet to track equipment purchased with grant funds. The Department will use this information to establish additional procedures to effectively monitor subrecipients compliance with federal grant equipment management requirements.</p> <p>The Department addresses suspension and debarment requirements within the grant application and agreement documents. However no further action has been taken to monitor compliance with this requirement. The Department will establish additional procedures to monitor subrecipient compliance with suspension and debarment requirements.</p>
06-SA-24	Environment and Natural Resources	<p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
06-SA-25	Environment and Natural Resources	<p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
06-SA-26	Crime Control and Public Safety	<p><u>Federal Funds Not Processed in Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-27	Crime Control and Public Safety	<p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-28	Crime Control and Public Safety	<p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>Partial corrective action has been taken. The Department developed procedures and implemented employee training which resulted in full corrective action in the area. However, employee turnover resulted in less than full compliance with the established procedures. This weakness has been addressed and we are regaining full compliance.</p>
06-SA-29	Crime Control and Public Safety	<p><u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-30	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-31	East Carolina University	<p><u>Inadequate Controls Over Verification of Student Aid Application Information</u></p> <p>Full corrective action has been taken.</p>
06-SA-32	Fayetteville State University	<p><u>Weak Internal Controls Over Federal Awards</u></p> <p>Full corrective action has been taken.</p> <p>The University implemented internal controls to ensure proper segregation of duties. The Office of Financial Aid awards aid and the Division of Business and Finance disburse aid to students accounts.</p>
06-SA-33	Fayetteville State University	<p><u>Inappropriate Information System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken.</p> <p>The University has limited access rights to financial aid data. Employee access rights were reviewed and updated appropriately based on one's job duties. The Banner Security policy issued by ITTS has been revised to ensure access rights are properly assigned to positions and removed when an employee leaves the University or transfers to another department.</p>
06-SA-34	Fayetteville State University	<p><u>Federal Aid Recipients Not Meeting Satisfactory Academic Progress</u></p> <p>Full corrective action has been taken.</p> <p>The University has revised its Satisfactory Academic Progress Policy. All approved appeals with supporting documentation are sent to the Office of</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		Financial Aid to be included in the student's file.
06-SA-35	Fayetteville State University	<p><u>Weak Internal Controls Over University Verification of Students' Eligibility</u></p> <p>Full corrective action has been taken.</p> <p>A verification policy was established. The written policy incorporates the provisions of the Code Federal Regulations which includes verifying adjusted gross income, U.S. income tax paid, household size and any additional untaxed income.</p>
06-SA-36	East Carolina University	<p><u>Inadequate Controls Over Verification of Student Aid Application Information</u></p> <p>Full corrective action has been taken.</p>
06-SA-37	East Carolina University	<p><u>Inadequate Controls Over Verification of Student Aid Application Information</u></p> <p>Full corrective action has been taken.</p>
06-SA-38	East Carolina University	<p><u>Inadequate Controls Over Verification of Student Aid Application Information</u></p> <p>Full corrective action has been taken.</p>
06-SA-39	Fayetteville State University	<p><u>Weak Internal Controls Over Federal Awards</u></p> <p>Full corrective action has been taken.</p> <p>The University implemented internal controls to ensure proper segregation of duties. The Office of Financial Aid awards aid and the Division of Business and Finance disburse aid to students accounts.</p>
06-SA-40	Fayetteville State University	<p><u>Inappropriate Information System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken.</p> <p>The University has limited access rights to financial aid data. Employee access rights were reviewed and updated appropriately based on one's job duties. The Banner Security policy issued by ITTS has been revised to ensure access rights are properly assigned to positions and removed when an employee leaves the University or transfers to another department.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-41	Randolph Community College	<p><u>Salaries Charged to Vocational Education (CFDA 84.048) are Not Supported by Time Records</u></p> <p>Full corrective action has been taken.</p> <p>The College agreed with the finding. The following corrective action was completed January 24, 2007. The Student Services Counselor's contacts with students in specific curricula is documented daily by a student contact record that includes date, name of student, curriculum of student, and time devoted to student activity. At the end of each month, the counselor completes a summary of time-effort to verify that she/he devoted at least the appropriate percentage of effort to students in vocational educational curricula. The dean (Vice President) signs each summary of time-effort and forwards it to the Full Time Payroll Specialist in the Business Office.</p>
06-SA-42	Bladen Community College	<p><u>Liability for Unearned Student Financial Aid Revenues</u></p> <p>Full corrective action has been taken.</p>
06-SA-43	East Carolina University	<p><u>Inadequate Controls Over Verification of Student Aid Application Information</u></p> <p>Full corrective action has been taken.</p>
06-SA-44	Fayetteville State University	<p><u>Weak Internal Controls Over Federal Awards</u></p> <p>Full corrective action has been taken.</p> <p>The University implemented internal controls to ensure proper segregation of duties. The Office of Financial Aid awards aid and the Division of Business and Finance disburse aid to students accounts.</p>
06-SA-45	Fayetteville State University	<p><u>Inappropriate Information System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken.</p> <p>The University has limited access rights to financial aid data. Employee access rights were reviewed and updated appropriately based on one's job duties. The Banner Security policy issued by ITTS has been revised to ensure access rights are properly assigned to positions and removed when an employee leaves the University or transfers to another department.</p>
06-SA-46	Fayetteville State University	<p><u>Federal Aid Recipients Not Meeting Satisfactory Academic Progress</u></p> <p>Full corrective action has been taken.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<p>The University has revised its Satisfactory Academic Progress Policy. All approved appeals with supporting documentation are sent to the Office of Financial Aid to be included in the student's file.</p>
06-SA-47	Fayetteville State University	<p><u>Weak Internal Controls Over University Verification of Students' Eligibility</u></p> <p>Full corrective action has been taken.</p> <p>A verification policy was established. The written policy incorporates the provisions of the Code Federal Regulations which includes verifying adjusted gross income, U.S. income tax paid, household size and any additional untaxed income.</p>
06-SA-48	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Partial corrective action has been taken. The Controller's Office has appropriately resolved/recouped \$13,241 (federal share \$10,420) in questioned costs associated with improper claims payments. As of 10/25/07, the last overpayment claim totaling \$224 (federal share \$177) has not been repaid by the vendor and has been turned over to the Attorney General's Office for collection. Regarding the one remaining case with possible questioned costs, DVR submitted additional documentation to the State Auditors on 10/11/07 to support that the client was in an extended assessment status. The State Auditors are in agreement that an IPE would not be required while the client is in this extended assessment status and the payments for services totaling \$465 should no longer be identified as questioned costs.</p>
06-SA-49	Health and Human Services	<p><u>Cash Management Weaknesses for the Vocational Rehabilitation Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
06-SA-50	Health and Human Services	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>Partial corrective action has been taken. The Division of Vocational Rehabilitation (DVR) continues to provide training and emphasis on the need for adherence to client eligibility/ documentation requirements to all staff responsible for maintaining client records. Online training on the Timeliness of Eligibility Decision policy will be developed and implemented by December 2007.</p> <p>The \$859 (federal share \$676) in questioned costs that resulted from inappropriate documentation of the individual's financial status for one client has not been repaid by the service provider. The Controller's Office requested repayment of the \$859 from the service provider on 8/14/07.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		DVR is also in the process of revising its policies to address the concerns raised by the State Auditors regarding the types of assessment/diagnostic services that were provided to this client.
06-SA-51	Fayetteville State University	<p><u>Weak Internal Controls Over Federal Awards</u></p> <p>Full corrective action has been taken.</p> <p>The University implemented internal controls to ensure proper segregation of duties. The Office of Financial Aid awards aid and the Division of Business and Finance disburse aid to students accounts.</p>
06-SA-52	Fayetteville State University	<p><u>Errors in University's Calculations of Students' Need for Financial Aid</u></p> <p>Full corrective action has been taken.</p> <p>The University established a Cost of Attendance Policy of standard costs categories such as tuition/fees, loan fees, room/board, books and supplies, transportation and miscellaneous fees to ensure the accuracy of the calculation of students needs. In addition, the standard costs are applied uniformly to all students in similar categories. The costs have been developed as guides to assist students anticipate one's cost at FSU.</p>
06-SA-53	Fayetteville State University	<p><u>Errors in Eligibility Determinations</u></p> <p>Full corrective action has been taken.</p> <p>The financial aid staff has had training on verification, resolving conflicting information and eligibility flags. Additionally, a verification policy has been implemented to reinforce the verification requirements set forth by the United States Department of Education. A management review process has been implemented to reinsure the accuracy of award calculations and items flagged by the U.S. Department of Education.</p>
06-SA-54	Fayetteville State University	<p><u>Inappropriate Information System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken.</p> <p>The University has limited access rights to financial aid data. Employee access rights were reviewed and updated appropriately based on one's job duties. The Banner Security policy issued by ITTS has been revised to ensure access rights are properly assigned to positions and removed when an employee leaves the University or transfers to another department.</p>
06-SA-55	Fayetteville State University	<p><u>Federal Aid Recipients Not Meeting Satisfactory Academic Progress</u></p> <p>Full corrective action has been taken.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<p>The University has revised its Satisfactory Academic Progress Policy. All approved appeals with supporting documentation are sent to the Office of Financial Aid to be included in the student's file.</p>
06-SA-56	Fayetteville State University	<p><u>Weak Internal Controls Over University Verification of Students' Eligibility</u></p> <p>Full corrective action has been taken.</p> <p>A verification policy was established. The written policy incorporates the provisions of the Code Federal Regulations which includes verifying adjusted gross income, U.S. income tax paid, household size and any additional untaxed income.</p>
06-SA-57	Fayetteville State University	<p><u>University Not in Compliance With Federal Regulations Regarding Reconciliations</u></p> <p>Partial corrective action has been taken. The financial aid, student accounts and controller's office staff have worked together to improve the reconciliation process. Procedures have been developed and regular meetings are conducted to discuss reconciliation issues. Reports have been developed and being utilized to aid in the reconciliation process.</p> <p>Job duties are being assigned so the primary responsibility for these reconciliations is with an individual in the controller's office. The Sallie Mae Funding process is being reviewed for possible changes to make reconciliations more efficient. Changes from the FISAP also need to be reconciled and posted to the general ledger to complete the reconciliation process.</p>
06-SA-58	Public Instruction	<p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements for Subawards</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
06-SA-59	Public Instruction	<p><u>Subgrant Award Documents Need Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
06-SA-60	State Board of Elections	<p><u>Maintenance of Effort Requirement Not Met</u></p> <p>Full corrective action has been taken.</p> <p>EAC management decision, dated July 31, 2007, was received on this matter on September 18, 2007. The management decision acknowledged the State Auditor had classified the finding as a "technical violation of the Act (HAVA)" The management decision also confirmed there was no EAC</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		advisory on Maintenance of Effort Funding until Advisory 07-003-A issued by the EAC on September 6, 2007. North Carolina will comply with Advisory 07-003-A.
06-SA-61	State Board of Elections	<p><u>Required Procurement Procedures Not Followed</u></p> <p>The audit finding is no longer valid. EAC management decision, dated July 31, 2007, was received on this matter on September 18, 2007. The decision found that the State Board of Elections "did not violate procurement requirements". Therefore the finding is not valid because it no longer is considered a violation.</p>
06-SA-62	State Board of Elections	<p><u>Subrecipient Audit Reports Not Reviewed</u></p> <p>Full corrective action has been taken.</p> <p>Full examinations were made of FY 04-05, and FY 05-06 County Financial Statements as filed with the Local Government Commission (part of the NC Treasurer's Office). There were findings that not all counties had reported HAVA funds properly in their financial statements and compliance reports. Those findings were shared with the NC Auditor's Office and the Local Government Commission, and they recommended no action be taken as to our findings. Subsequently, the U.S. Election Assistance Commission was apprised of the findings and the opinion received by this agency not to take further action. The U.S. Election Assistance Commission informally confirmed taking no action was the proper course of conduct by correspondence by email dated July 19, 2007 from EAC Inspector General Curtis Crider to SBOE General Counsel Don Wright. An EAC management decision confirming the above was received on this matter on September 18, 2007.</p>
06-SA-63	Health and Human Services	<p><u>Improper Access to the Eligibility Information System</u></p> <p>Partial corrective action has been taken. The improper access for the employees tested was terminated. The Department of Health and Human Services strives to follow the User Authorization, Identification and Authentication Policy (created June 15, 2005) and the North Carolina Division of Social Services Information Security Manual Version 1.0 (created June 1, 2007). These policy manuals clearly outline the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. The DHHS Privacy and Security Officer Requirements to comply with policy were reiterated to all DIRM staff at the mandatory DIRM Managers and Applications staff meeting held on August 27, 2007. Policy requires quarterly review of continuing need for access under the following conditions:</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ul style="list-style-type: none"> <li>• A new employee is hired,</li> <li>• The worker transfers to another area resulting in job function changes,</li> <li>• Employment for the worker terminates,</li> <li>• The worker requires additional functions or access to fulfill a specific duty, or</li> <li>• The worker no longer requires access.</li> </ul> <p>In addition, management is planning periodic security reviews to ensure compliance with the policy to prevent improper access to the EIS system.</p>
06-SA-64	Health and Human Services	<p><u>Documentation Lacking in County TANF Case Files</u></p> <p>Partial corrective action has been taken. The Local Business Liasons and Work First Representatives continue to follow up with county departments of social services to ensure compliance with documentation of all eligibility requirements. Counties are encouraged to strengthen their training and second party reviews.</p>
06-SA-65	Health and Human Services	<p><u>Insufficient Follow-Up of Work First Program Monitoring Results</u></p> <p>Partial corrective action has been taken. A query is now available in Client Services Data Warehouse for the purpose of monitoring Agency Error (AE) claims. The report name is "AFDC and TANF Agency Error claims in Collectible (CO) status". Effective January 1, 2008 when users key a claim with the program type AFDC or TANF and a Claim Type AE and Agency Error Type Code County (C), EPICS will automatically reduce the balance to zero and the claim status will change to terminated.</p> <p>Conversion of existing cases took place on December 31, 2007 to convert AE claims that are client collectible to Inadvertent Household Error (IHE). An AE query was run with the data dated January 31, 2008. Follow up action for claims that did not convert was completed. Claims have now been corrected. DSS staff are also working with Client Services Data Warehouse to correct errors on the "AFDC and TANF Agency Error claims in CO status" report to ensure we have accurate data.</p> <p>With regards to the 837 claims totaling \$268,946 that were questioned by the State Auditors, 253 claims totaling \$92,332 have been appropriately resolved and/or recouped as of July 26, 2007. The remaining claims are all client collectible and should not be charged to the counties. The procedures being developed will ensure the federal share of client collectible AFDC overpayments/recoupments is returned to the U.S. DHHS.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-66	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. Since 2002, numerous corrective actions have been developed and implemented to improve compliance in the areas of Establishment (Paternity and Child Support), Interstate and Enforcement. The area of Enforcement has been brought into compliance; however, the areas of Establishment and Interstate have not reached compliance.</p> <p>As a result of corrective actions, the statewide compliance score in Interstate has risen continuously: 2003-39%, 2004-44%, 2005-54%, 2006-64%, current-69%. Compliance in Interstate is expected to continue to increase at this rate or better so that compliance should be achieved in two to three years. Improvement will continue as local agents gain an understanding of the actions that are required to meet the required timeframes. Training in this area continues to be emphasized by field staff and regional trainers. Additionally, Interstate Self-Assessment reports continue to be generated monthly in the data warehouse and made available to local office workers who are instructed to identify and work on cases that require action in order to meet compliance standards.</p> <p>As a result of corrective actions, the statewide compliance score in Establishment has risen continuously: 2002-35%, 2003-41%, 2004-51%, 2005-57%, 2006-58%, current-59.34%. Establishment is a very difficult area in which to achieve compliance because the regulations require that both paternity and support be established or require the non-custodial parent (NCP) be served with court action within 90 days of location. Unfortunately, situations occur that cause the timeframe to expire: NCPs often schedule an appointment to discuss paternity and support and don't show up or reschedule, genetic testing may be necessary which causes a delay while the lab completes the testing, court action is often filed but the NCP cannot be located for service at his last known address, etc. Child support agents carry large caseloads ranging from 400 to 600 cases. Staff vacancies often create even larger caseloads for remaining staff. It is very difficult for an agent with a large caseload to handle each case within the 90 day timeframe, even when no delays occur. Currently, 5 of 16 state-operated offices and 36 of 71 county-operated offices are in compliance with Establishment timeframes. Corrective actions are developed annually and monitored by field staff quarterly in those offices that are out of compliance. Additionally, Establishment Self-Assessment reports continue to be generated monthly in the data warehouse and made available to local office workers who are instructed to identify and work on cases that require action in order to meet compliance standards.</p>
06-SA-67	Health and Human Services	<p><u>Insufficient Documentation to Support Adjustment Reclassifications</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-68	Health and Human Services	<u>Improper Access to the Subsidized Child Care Reimbursement System</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
06-SA-69	Health and Human Services	<u>Insufficient Documentation to Support Adjustment Reclassifications</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
06-SA-70	Health and Human Services	<u>Improper Access to the Subsidized Child Care Reimbursement System</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
06-SA-71	Health and Human Services	<u>Improper Access to the Foster Care Information Systems</u>  Full corrective action has been taken.
06-SA-72	Health and Human Services	<u>Foster Care IV-E Program Forms Not Signed at the County Level</u>  Full corrective action has been taken.
06-SA-73	Health and Human Services	<u>Deficiencies in the Foster Care Monitoring Procedures</u>  Full corrective action has been taken.
06-SA-74	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<u>Claim Payments Made in Error</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
06-SA-75	Health and Human Services	<u>Final Cost-Settlements Not Settled</u>  Partial corrective action has been taken. See finding 03-SA-91 for a description.
06-SA-76	Health and Human Services	<u>Provider Billing and Payment System Errors</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
06-SA-77	Health and Human Services	<u>Inadequate Communication of Rate Changes Between Divisions</u>  Partial corrective action has been taken. New procedures were introduced for Division of Medical Assistance (DMA) rate-setting staff such that any new or changed rate information would be shared with the Division of

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<p>Vocational Rehabilitation (DVR) and the Division of Services for the Blind (DSB) in a timely manner. Corrective action is being taken to ensure that:</p> <ul style="list-style-type: none"> <li>• All current personnel have been properly trained</li> <li>• Communication has been established with DMA's counterparts in each of our sister divisions</li> <li>• Both DVR and DSB have been added to the distribution lists for all rate additions and changes as well as the monthly NC State Maximum Allowable Cost drug list.</li> <li>• Both DVR and DSB have current rate information and are receiving updated rate information in a timely manner.</li> </ul>
06-SA-78	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
06-SA-79	Health and Human Services	<p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></p> <p>Partial corrective action has been taken. See finding 03-SA-105 for a description.</p>
06-SA-80	Crime Control and Public Safety	<p><u>Homeland Security Grant Administration Costs Exceeded Allowable Amounts</u></p> <p>Partial corrective action has been taken. In FFY 2005 the Department of Homeland Security "bundled" the Emergency Management Program Grant (EMPG) within the Homeland Security Grant Program packet. Previously, EMPG was managed and awarded separately by FEMA. Conflicting program guidance resulted in the appearance of excessive administrative cost. The 3% limitation applies to the Federal Homeland Security Grants only and does not apply to EMPG. EMPG has historically supported state level administrative operations and is not restricted by the 3% administrative cap.</p>
06-SA-81	Crime Control and Public Safety	<p><u>Homeland Security Financial Report is Incomplete</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-82	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Partial corrective action has been taken. The Department developed and implemented procedures to improve SEFA reporting. During this audit</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2007

<b>Original Finding Number **</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		period, the Department of Homeland Security published revised CFDA numbers which were used by the Department. The Department has revised the SEFA to meet all federal reporting requirements.
06-SA-83	Crime Control and Public Safety	<p><u>Federal Funds Not Processed in Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-84	Crime Control and Public Safety	<p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-85	Crime Control and Public Safety	<p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>Partial corrective action has been taken. The Department developed procedures and implemented employee training which resulted in full corrective action in the area. However, employee turnover resulted in less than full compliance with the established procedures. This weakness has been addressed and we are regaining full compliance.</p>
06-SA-86	Crime Control and Public Safety	<p><u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-87	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-88	Crime Control and Public Safety	<p><u>Homeland Security Financial Report is Incomplete</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-89	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Partial corrective action has been taken. The Department developed and implemented procedures to improve SEFA reporting. During this audit period, the Department of Homeland Security published revised CFDA numbers which were used by the Department. The Department has revised the SEFA to meet all federal reporting requirements.</p>

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**Corrective Action Plan  
For the Year Ended June 30, 2007**

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-1	Health and Human Services  Dean Simpson (919) 733-7831	<p><u>Monitoring Procedures Should Be Improved for Management Evaluation Reviews</u></p> <p>The program monitor who conducts the review shall sign the review report which indicates and certifies completion of the report and shall forward the report to the Section Chief for review and approval. A cover letter shall be attached to the review report signed by the Section Chief to indicate certification and approval from the Section Chief prior to mailing the report. Copies of the cover letter and reports shall be maintained by the Section Chief according to retention schedules.</p> <p><i>Anticipated Completion Date:</i> April 1, 2008</p>
07-SA-2	Health and Human Services  Mike Kearney (919) 855-3233	<p><u>Monitoring of a Service Provider Needs Improvement</u></p> <p>The Department will hold the contractor, EFunds, responsible for complying with the terms of the contract, adequate controls and compliance with Federal regulations.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p>
07-SA-3	Health and Human Services  Dean Simpson (919) 855-3090	<p><u>Lack of Segregation of Duties for Processes Within the Food Stamp Information System</u></p> <p>The Department of Health and Human Services believes that we have existing safeguards in place that are outlined below.</p> <p>State monitors conduct Management Evaluation (ME) Reviews on a periodic basis. Cases are read and checked for errors and improper actions during these ME Reviews.</p> <p>On an annual basis, State QC is required to review a minimum of 1,020 active county records and a minimum of 680 negative. NC samples extra cases because the intervals are based on projections and to allot for the cases that have to be dropped as incomplete. QC also reviews the sampled cases for application processing timeliness. QC reports to USDA FNS if applications are processed in a timely manner.</p> <p>State program representatives visit counties on a monthly basis and pull case records for many different purposes throughout the year. The results of these reviews are shared with both county and state managers for corrective action purposes.</p> <p>Each county has some type of second party review process where records are pulled internally and checked by a supervisor or lead worker. The number of records checked varies by county. Workers can use the "Form on Hold" indicator in FSIS to put the action/form on hold until the supervisor or leadworker releases the form for processing. This process is normally</p>

**CORRECTIVE ACTION PLAN**

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		used for new workers or at supervisor's discretion.
		There are reports (i.e., Workload Report By Worker, Pending Applications and Emergency Cases, and the Notices of Actions Taken Report) generated for use by county managers that indicate the case actions completed each month. The caseworker who keyed the action is associated on the report with the applicable case action.
		The State is currently seeking a new case management automation solution that will replace FSIS. This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that the vendor must provide a method to automatically pend a case unit action for second party review based on policy and worker profile.
		State management will continue to emphasize to county directors the importance of second party review procedures especially in areas where the same caseworker registers and disposes of the application.
		<i>Anticipated Completion Date:</i> Ongoing
07-SA-4	Health and Human Services  Mike Kearney  (919) 855-3233	<u>Lack of Program Change Controls for the Food Stamp Information System (FSIS)</u>  DIRM staff (Endeavor Team) will implement the changes to Endeavor to incorporate the appropriate controls with a quorum of two. This control will prohibit any FSIS staff from approving a package they have created. Audit trail request by the user, approval of the change, and implementation is tracked by the QA Track Record application used by both IT and client entities.  <i>Anticipated Completion Date:</i> April 30, 2008
07-SA-5	Health and Human Services  Hank Bowers  (919) 733-3055	<u>Improper Access to the Food Stamps Information System</u>  The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The policy manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security review of FSIS will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		Access to FSIS for the two individuals identified in the Audit was revoked.  <i>Anticipated Completion Date:</i> April 2008
07-SA-6	Health and Human Services  Dean Simpson (919) 733-7831	<u>Food Stamp Participants Using Invalid Social Security Numbers</u>  DSS developed reports from these findings for county DSS offices to review for correction. Over issuances of benefits shall be calculated and processed for recoupment as appropriate.  With the recognition regarding the importance of detecting potential SSN errors on a regular basis, a query has been developed in the Client Services Data Warehouse (CSDW) titled "Individuals Without Verified SSNs" to identify individuals in active Food and Nutrition Services cases without verified SSNs. Counties shall use this report to request further information from the client to obtain a valid SSN. The Division is researching the feasibility of developing additional reports, such as a match of recipient SSNs to those belonging to deceased individuals to produce on an ongoing basis. Such reports shall be used to further improve our SSN validation. Counties shall be instructed to use all reports accessible to them to ensure compliance with valid SSNs. An Administrative Letter will be issued immediately by the Section Chief instructing counties of the requirement that they shall use all reports to prevent invalid SSNs.  <i>Anticipated Completion Date:</i> June 30, 2008
07-SA-7	Public Instruction  Becky McConkey (919) 807-3610	<u>Errors in Federal Cash Drawdown Reporting</u>  The reports were corrected during the audit. DPI has implemented a procedure whereby the Section Chief will review the CMIA reconciliation each month to insure its accuracy.  <i>Anticipated Completion Date:</i> Corrective Action was completed on December 12, 2007.
07-SA-8	Public Instruction  Becky McConkey (919) 807-3610	<u>Errors in Federal Cash Drawdown Reporting</u>  See 07-SA-7 for Corrective Action Plan.
07-SA-9	Health and Human Services  Judy Gay (919) 733-5985	<u>Deficiencies in Cash Management Procedures</u>  Procedures will be reviewed and updated to ensure expenditures reported on the CMIA reports balance to NCAS expenditures for the Department.

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>Controller's Office staff will meet to ensure relevant expenditures and deposits are recorded on the CMIA.</p> <p><i>Anticipated Completion Date:</i> April 2008</p>
07-SA-10	<p>Health and Human Services</p> <p>Alice Lenihan (919) 707-5740</p>	<p><u>Monitoring of a Service Organization Needs Improvement</u></p> <p>The current contract (effective February 2008) with the service organization for food instrument processing includes the requirement for an annual SAS 70 report. Staff in the Nutrition Services Branch are revising procedures followed to review daily and monthly report of food instrument transactions. A new position has been created to provide leadership in staff analysis of the WIC Food Delivery System. Oversight of staff monitoring the food instrument transactions is included in the duties for the position.</p> <p><i>Anticipated Completion Date:</i> April 30, 2008</p>
07-SA-11	<p>Health and Human Services</p> <p>Judy Gay (919) 733-5985</p>	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The CMIA reports were revised in October 2007 to reduce the deposits by the Summer Food draws. The Summer Food Program is assigned a separate CFDA number and these dollars should not have been reported on the CACFP CMIA report. Procedures will be reviewed and updated to ensure appropriate draws are reported on the CMIA reports.</p> <p><i>Anticipated Completion Date:</i> April 2008</p>
07-SA-12	<p>Health and Human Services</p> <p>Anna Wasdell (919) 855-3738</p>	<p><u>Inadequate Monitoring of Nongovernmental Subrecipient Audit Reports</u></p> <p>The following fields were added to the audit resolution tracking log to capture summary information and serve as alerts for required action:</p> <p>Response to Audit Finding from Program Pending</p> <p>Response to Audit Finding from Program Late</p> <p>Request for CAP/Other Audit Info Pending</p> <p>Request for CAP/Other Audit Info Late</p> <p>Determination Letter Pending 120 to 149 days</p> <p>Determination Letter Pending 150 to 179 days</p> <p>Determination Letter Pending more than 180 days</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		Determination Letter Sent, Audit Open
		In order for the summary data to be correct, the following fields must be entered: Response Due from Audit Response Preparer, Date Due, Date Rec'd; Corrective Action Plan / Other Audit Correction Requested, Date Due, Date Rec'd; Audits Closed, Type of Audit, Date of Determination Letter, Open Finding, and Date of Closure Letter.
		Staff responsible for management determination letters who are aware of the importance of accurately tracking the response due dates were instructed to begin using the above fields to strengthen tracking of due dates effective September 1, 2007.
		<i>Anticipated Completion Date:</i> Completed September 1, 2007
07-SA-13	Health and Human Services  Dean Simpson (919) 733-7831	<u>Monitoring Procedures Should Be Improved for Management Evaluation Reviews</u>  See 07-SA-1 for Corrective Action Plan.
07-SA-14	Agriculture and Consumer Services  Gary Gay (919) 575-4490	<u>Inadequate Tracking and Review of Subrecipient Audit Reports</u>  The Food Distribution Division will send out written notification to all agencies in the month of September following the end of the state fiscal year that an audit report is required from their agency no later than December 15. For any audit report not received by December 31, a second request letter will be sent to those agencies.  A master log containing all agencies that are required to submit an audit report will be developed. This log will be maintained and updated at the Food Distribution Division to record when an audit report is received and when the audit review has been completed. This electronic log will be monitored and reviewed by an Administrative Office I and a Commodity Distribution Representative until all audits have been received and reviewed.  It is the Food Distribution Divisions' goal that with the implementation of this procedure and the tracking system, that the division will be in compliance with OMB Circular A-133 and ensure that all agencies audits are received and reviewed timely.  <i>Anticipated Completion Date:</i> March 1, 2008

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-15	Agriculture and Consumer Services  Gary Gay (919) 575-4490	<p><u>Inadequate Tracking and Review of Subrecipient Audit Reports</u></p> <p>The Food Distribution Division will send out written notification to all agencies in the month of September following the end of the state fiscal year that an audit report is required from their agency no later than December 15. For any audit report not received by December 31, a second request letter will be sent to those agencies.</p> <p>A master log containing all agencies that are required to submit an audit report will be developed. This log will be maintained and updated at the Food Distribution Division to record when an audit report is received and when the audit review has been completed. This electronic log will be monitored and reviewed by an Administrative Office I and a Commodity Distribution Representative until all audits have been received and reviewed.</p> <p>It is the Food Distribution Divisions' goal that with the implementation of this procedure and the tracking system, that the division will be in compliance with OMB Circular A-133 and ensure that all agencies audits are received and reviewed timely.</p> <p><i>Anticipated Completion Date:</i> March 1, 2008</p>
07-SA-16	Crime Control and Public Safety  Rodney Thomas, Col., USPFO (919) 664-6200	<p><u>Deficiencies in Documentation Supporting Salaries Charged to Grant</u></p> <p>The Army National Guard Installations Management Agency will implement a new monthly timesheet in which each maintenance technician will report the type of facility they support and the amount of time spent on each facility. The Air National Guard has implemented new procedures to ensure that adequate payroll documentation is maintained.</p> <p><i>Anticipated Completion Date:</i> June 30, 2008</p>
07-SA-17	Crime Control and Public Safety  Bennie Aiken (919) 733-2193	<p><u>Incompatible Duties Not Segregated for Journal Entry Process</u></p> <p>In processing the referenced journal entries, separation of duties was achieved by having the entries written by one employee and entered into the accounting system and electronically approved by another employee. The accounting system will not allow journal entries to process without electronic approvals. The Department will reinstitute the practice of manually signing journal entries to further document approvals.</p> <p><i>Anticipated Completion Date:</i> March 31, 2008</p>
07-SA-18	Crime Control and Public Safety  Rodney Thomas (919) 664-6200	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Prior to the audit, the Department and the National Guard took action and implemented procedures to minimize the time elapsing between the</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		transfer and the disbursement of funds. In addition, a cash flow estimate will be generated at the beginning of each fiscal year for each month based on the historical financial data and projected requirements for each agreement.
		Cash flow estimates will be adjusted as needed.
		<i>Anticipated Completion Date:</i> September 30, 2008
07-SA-19	Crime Control and Public Safety  Bennie Aiken (919) 733-2193	<u>Failure to Complete the Federal Cash Transaction Report</u>  The Department agrees that the SF-272, Federal Cash Transaction Report was not prepared; however, in practice, it also is not prepared by other states, and confusion exists regarding its actual continued requirement for National Guard cooperative agreements. We will request a waiver from future preparation of this report for NC National Guard cooperative agreements.  <i>Anticipated Completion Date:</i> August 31, 2008
07-SA-20	Employment Security Commission  Mary Carol Lewis (919) 733-7316	<u>Controls Over Equipment Management Need Improvement</u>  The current inventory process is being reviewed and some procedures are being changed to ensure that all cost centers are inventoried. New cost center folders are being prepared to ensure that all documentation pertaining to that cost center are filed in one location. New procedures have been put in place regarding new IT equipment that is received. Assets that did not have a property tag will be tagged and new tag information entered into Magic. The current inventory will be completed by the end of June, 2008. The reconciliation process will include locating, determining, and recording the disposition of all missing assets in a timely manner. Cross-training is being done to ensure that the inventory program is not dependent on one person.  <i>Anticipated Completion Date:</i> June 30, 2008
07-SA-21	Employment Security Commission  David Canady (919) 707-1437	<u>Benefit Overpayment Not Recouped</u>  The Audit cited a claim in which one recipient received excessive benefits for one week after she reported to work and she was not eligible to receive these benefits. On May 31, 2007, the claimant had reported to the Commission that she had returned to work on May 22, 2007. After the time of the audit, the Commission had not initiated any action to recover the overpayment because the current operating procedures were not followed. The possibility of an overpayment was presented by the auditor and the Commission initiated action on October 8, 2007 and determined the claimant to be overpaid. On October 12, 2007 an overpayment was established and on October 22, 2007 the claimant agreed and entered in

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		<p>payment agreement. The UI Management staff trains and retrain employees on continual bases to ensure all employees follow established guidelines and procedures for when a person reports they have returned to work.</p> <p><i>Anticipated Completion Date:</i> October 22, 2007</p>
07-SA-22	Transportation Darrell Jernigan (919) 733-3083	<p><u>Federal Billings Exceeded Actual Costs</u></p> <p>The Department's Fiscal Section will review all billings for FY 2008 following the close of the federal fiscal year on September 30, 2008 to assure that the appropriate amount of charges for each individual project has been correctly billed to the National Highway Traffic Safety Administration (NHTSA). Any overbilling or under billing during the current fiscal year will be corrected prior to January 1, 2009. Additionally, the Governor's Highway Safety Program will change matching requirements beginning October 1, 2008 to reflect the following requirements from local agencies:</p> <p>Year 1: 85% funding for personnel and equipment, 15% local match required.</p> <p>Year 2: 70% funding for personnel and equipment, 30% local match required.</p> <p>Year 3: 50% funding for personnel and equipment, 50% local match required.</p> <p>Traffic Safety Equipment Funding: 75% funding, 25% match required.</p> <p>Special Traffic Safety Equipment Funding: 50% funding, 50% local match required.</p> <p>Checkpoint Equipment: 100% funding.</p> <p>Other scenarios are possible, but projects will always have the same matching requirements across the board for all line items. Multiple line item matches will not occur on projects approved after October 1, 2008. This modification will eliminate the situation that has occurred over the past two fiscal years.</p> <p><i>Anticipated Completion Date:</i> October 1, 2008</p>
07-SA-23	Transportation Darrell Jernigan (919) 733-3083	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The Governor's Highway Safety Program (GHSP) will assure that current CFDA numbering is received from NHTSA prior to the release of funding under new Transportation Funding bills approved by Congress. CFDA</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>numbers will be entered on the contract form by the Highway Safety Specialist (HSS) Supervisor once a project number is assigned to the project. Also, the Administrative Assistant will double check the contract/grant form prior to the approved contract being mailed to the sub-recipient to assure that the CFDA number is correct.</p> <p>GHSP will implement revised monitoring policies for the Planning, Programs, and Evaluation (PP&amp;E) Section to ensure the policies are clear to all staff members. Training of staff will occur by March 31, 2008 to assure that all PP&amp;E staff members are aware of the revised requirements. The monitoring requirements will consist of desk audits only of projects that do not involve personnel and have no single item of equipment that costs \$5,000 or more. These audits will be conducted based on reimbursement claims and the review of required reports such as quarterly progress reports and monthly enforcement data reports. Non-personnel projects will continue to receive one on-site PMR during a fiscal year if the project has a single item of equipment that cost \$5,000 or more.</p> <p>Projects that have personnel will continue to follow two on-site Project Management Reviews (PMRs) for each fiscal year, one in the first six months of a project and the second in the second six months of the project year. Projects that start late (i.e. not in Oct-Dec quarter) will only receive one PMR, unless there are findings during the PMR, or if a reason is discovered in other reports to warrant additional on-site reviews.</p> <p>GHSP PP&amp;E staff will be retrained to assure that each staff member understands the importance of holding reimbursement claims if project directors fail to submit required monthly, quarterly, and/or final accomplishment reports. The GHSP reimbursement form GHSP-08 will be revised to have a sign-off that verifies that the HSS has checked to assure that all required reports are on file prior to forwarding the reimbursement claim to GHSP Fiscal for final approval and payment. Training of GHSP staff members will be completed by March 31, 2008 and the revised form GHSP-08 will be completed and posted to the GHSP web site by April 15, 2008.</p> <p><i>Anticipated Completion Date:</i> April 15, 2008</p>
07-SA-24	Transportation Darrell Jernigan (919) 733-3083	<p><u>Level of Effort Not Maintained for Highway Safety Cluster Grant</u></p> <p>The Governor's Highway Safety Program will calculate the required minimum level of effort that must be met for each Section of federal funding that is received. This information will be entered into the planning process spreadsheet to assure that the level of funding is known by the management staff during the planning process and that the minimum amount of funding required in the base program is attained prior to programming and expending funds from the specialized program areas</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		established by Congress. This modification will provide the checks and balances necessary to assure compliance with this requirement.
		<i>Anticipated Completion Date:</i> September 30, 2008
07-SA-25	Transportation Darrell Jernigan (919) 733-3083	<u>Deficiencies Noted in Subrecipient Monitoring</u>  See 07-SA-23 for Corrective Action Plan.
07-SA-26	Transportation Kim Padfield (919) 733-3624	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  The detailed funds under question have been assigned correct CFDA numbers. Controls have been implemented to ensure that new detailed funds are assigned with the correct CFDA number and that the Schedule of Expenditures of Federal Awards (SEFA) is prepared in accordance with federal requirements.  <i>Anticipated Completion Date:</i> March 30, 2008
07-SA-27	Transportation Darrell Jernigan (919) 733-3083	<u>Level of Effort Not Maintained for Highway Safety Cluster Grant</u>  See 07-SA-24 for Corrective Action Plan.
07-SA-28	Transportation Darrell Jernigan (919) 733-3083	<u>Deficiencies Noted in Subrecipient Monitoring</u>  See 07-SA-23 for Corrective Action Plan.
07-SA-29	Transportation Kim Padfield (919) 733-3624	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  See 07-SA-26 for Corrective Action Plan.
07-SA-30	Transportation Cindy Millikin (919) 771-2518	<u>Internal Control Over Procurements Needs Improvement</u>  When a purchase requisition is received, the administrative clerk will determine through the accounting system if the WBS number is state or federally funded, print verification of the funding, and record the proper funding source code. These findings will be reviewed, approved, dated, and filed with the requisition prior to processing the requisition.  In 2007, the Fiscal Section would no longer accept payment for an invoice without an approval signature on the face of an invoice. As a result, the Traffic Engineering Branch purchased an "NCDOT Approved for Payment"

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		stamp and currently uses it on the face of every invoice with an appropriate authorized signature and date.
		<i>Anticipated Completion Date:</i> March 30, 2008
07-SA-31	Transportation Darrell Jernigan (919) 733-3083	<u>Deficiencies Noted in Subrecipient Monitoring</u>  See 07-SA-23 for Corrective Action Plan.
07-SA-32	Transportation Kim Padfield (919) 733-3624	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  See 07-SA-26 for Corrective Action Plan.
07-SA-33	Transportation Darrell Jernigan (919) 733-3083	<u>Deficiencies Noted in Subrecipient Monitoring</u>  See 07-SA-23 for Corrective Action Plan.
07-SA-34	Transportation Kim Padfield (919) 733-3624	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  See 07-SA-26 for Corrective Action Plan.
07-SA-35	Transportation Darrell Jernigan (919) 733-3083	<u>Federal Billings Exceeded Actual Costs</u>  See 07-SA-22 for Corrective Action Plan.
07-SA-36	Transportation Darrell Jernigan (919) 733-3083	<u>Deficiencies Noted in Subrecipient Monitoring</u>  See 07-SA-23 for Corrective Action Plan.
07-SA-37	Transportation Kim Padfield (919) 733-3624	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  See 07-SA-26 for Corrective Action Plan.
07-SA-38	Transportation Darrell Jernigan (919) 733-3083	<u>Deficiencies Noted in Subrecipient Monitoring</u>  See 07-SA-23 for Corrective Action Plan.
07-SA-39	Environment and Natural Resources Rod Davis (919) 733-4166	<u>Noncompliance With Federal Suspension and Debarment Requirements</u>  We have checked all vendors and none were on the federal debarment list. The language of the federal regulations (Title 40 CFR, Section 32.300) is

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>confusing. The Department's interpretation was that the procurement transactions were not included. We were only including grants and other non-procurement transactions in our federal suspension and debarments requirements. We are now including the requirement on all contracts involving federal funding.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed during the spring of 2007.</p>
07-SA-40	Environment and Natural Resources  Rod Davis (919) 733-4166	<p><u>Noncompliance With Federal Suspension and Debarment Requirements</u></p> <p>See 07-SA-39 for Corrective Action Plan.</p>
07-SA-41	Fayetteville State University  Lisa Shirley, Jolene Elkins & Kamesia Ewing (910) 672-1163	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance with reconciliation guidelines. The University has developed a written reconciliation policy and procedures for federal funding to ensure regular reconciliations are performed and documented between the Financial Aid Office and the Business Office. The University is reviewing and reconciling federal awards.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p>
07-SA-42	Fayetteville State University  Kamesia Ewing (910) 672-1712	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>The finding is resolved. The University reviewed access rights to financial aid data and made appropriate revisions.</p> <p><i>Anticipated Completion Date:</i> Corrective action was taken by June 30, 2007.</p>
07-SA-43	Fayetteville State University  Jon Young (910) 672-1606	<p><u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u></p> <p>The Academic Appeals Committee is currently revising the progression standard, re-admission and appeal process to ensure all students are being captured for the monitoring of Satisfactory Academic Progress.</p> <p><i>Anticipated Completion Date:</i> July 1, 2008 for the 2008-2009 academic year.</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-44	Fayetteville Technical Community College  Patricia Stephenson  (910) 678-0004	<p><u>Inappropriate System Access Rights and Lack of Review</u></p> <p>All Financial Aid job descriptions will be reviewed to identify the responsibilities in the financial aid office as they relate to the level of system access rights needed and the segregation of duties within the system. The system access assignments and segregation of duties will be documented for each position and reviewed annually by the Associate Vice President of Student Services.</p> <p>A process will be developed for the review, monitoring and documentation of all financial aid award overrides.</p> <p><i>Anticipated Completion Date:</i> March 31, 2008</p>
07-SA-45	Winston-Salem State University  D. Raymond Solomon  (336) 750-3299	<p><u>Inappropriate Student Financial Aid Awarded to Employees</u></p> <p>Effective August 2007, all University employee aid packages are reviewed for compliance with the University's official tuition waiver policy. At the end of the fourth week of each semester, Financial Aid will request from the Director of Billings &amp; Receivables, a list of all employees who have had tuition waivers applied to their accounts. The Assistant Director or Senior Counselor in Financial Aid will review the list of employee-students receiving non-repayable aid. Billings and Receivables will be responsible for removing the ineligible waiver and notifying the student.</p> <p>The process adopted by Financial Aid for awarding eligible students has been revised in the Banner Information System used to process and disburse student aid awards. Furthermore, Financial Aid will review all student refunds prior to release to ensure eligibility. System security has been revised to restrict staff edit capabilities to budget assignment screens. Budget changes must be documented and approved by the Director, Associate Director or Assistant Director. Finally, the employee responsible for the report system abuses has been terminated.</p> <p>Financial Aid packaging guidelines have been established to ensure equitable distribution of available funds to eligible student applicants only. Any increase above initial award limit must be documented and approved by the Financial Aid Director, Associate Director or Assistant Director.</p> <p><i>Anticipated Completion Date:</i> Corrective Action was completed on February 29, 2008.</p>
07-SA-46	Winston-Salem State University  D. Raymond Solomon  (336) 750-3299	<p><u>Student Financial Aid Over-Awarded</u></p> <p>Costs of attendance budgets have been established and standardized for similar student groups. Students may request in writing that the cost of attendance be increased due to documented expenses, not considered in the initial budget, required to continue their educations. Revisions to these</p>

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		established costs of attendance must be documented and approved by the Director, Associate Director or Assistant Director. Furthermore, system security has been revised to restrict staff edit capabilities. Employees are expressly forbidden from processing family and close associates' aid applications or loan requests. Those must be reviewed and processed by a senior management team member.
		<i>Anticipated Completion Date:</i> Corrective Action was completed on February 29, 2008.
07-SA-47	Winston-Salem State University D. Raymond Solomon (336) 750-3299	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  Financial Aid guidelines for determining satisfactory academic progress (SAP) have been updated and brought into compliance with federal aid regulations. Students not maintaining SAP are ineligible for student aid unless granted an appeal and placed on financial aid probation. Appeal forms are available to effected students online and in office. Appeals are considered and decided by the Appeals Committee or the Director of Financial Aid.  <i>Anticipated Completion Date:</i> Corrective Action was completed on February 29, 2008.
07-SA-48	Public Instruction Becky McConkey (919) 807-3610	<u>Inadequate Maintenance of Effort</u>  Procedures have been put in place to insure that the maintenance of effort requirement for the Special Education – Grants to States and Special Education – Preschool Grants programs is met. An administration budget consisting of State funds has been established equal to the amount that must be maintained. The expenditures are monitored quarterly during the first three quarters of the year and more closely during the final quarter.  <i>Anticipated Completion Date:</i> Corrective Action was completed on December 12, 2007.
07-SA-49	Public Instruction Mary Watson (919) 807-3970	<u>Annual Federal Report Contained Errors</u>  The task has been assigned to the Comprehensive Exceptional Children Accountability System (CECAS) team. This team collects the data that will be input on the report and tests it for accuracy. The data is given to the Policy Chief in the Exceptional Children Division who reviews the data for reasonableness and completes the report. The report is then approved by the Assistant Director and signed by the Director of Exceptional Children. This process should strengthen the control procedures to ensure accurate and complete data are reported.  <i>Anticipated Completion Date:</i> Corrective Action was completed on December 12, 2007.

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For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-50	Public Instruction Paul LeSieur (919) 807-3701	<p><u>Inadequate Subrecipient Monitoring</u></p> <p>DPI does perform desk reviews of the recipient's annual audit reports, provides on-site time and effort training, and reviews time and effort documentation. In addition, DPI will undergo a redesign to establish a more comprehensive monitoring and compliance functional team within the Financial and Business Services area which will perform fiscal monitoring of all federal programs through periodic site visits in order to provide greater assurance that subrecipients are using Federal awards for authorized purposes in compliance with Federal fiscal requirements.</p> <p><i>Anticipated Completion Date:</i> December 31, 2008</p>
07-SA-51	Fayetteville State University Lisa Shirley, Jolene Elkins & Kamesia Ewing (910) 672-1163	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>See 07-SA-41 for Corrective Action Plan.</p>
07-SA-52	Fayetteville State University Lisa Shirley (910) 672-1163	<p><u>Excess Federal Loan Funds Not Returned Timely</u></p> <p>University management has reviewed and changed the process for returning federal funds. These revised procedures will ensure that any excess federal financial aid funds are returned within the required time frame. The reconciliation procedures implemented in response to the previous finding will aid the University personnel in determining the amount to be returned.</p> <p><i>Anticipated Completion Date:</i> Completed</p>
07-SA-53	Fayetteville State University Kamesia Ewing (910) 672-1712	<p><u>Errors in Financial Aid Awards</u></p> <p>Current financial aid counselors have received extensive training for the 2007-2008 academic year on awarding the correct amount of financial aid. Additionally, internal control tools such as over-award reports, award sampling and auditing a sample of verification files are currently in place to ensure accuracy of awards.</p> <p><i>Anticipated Completion Date:</i> Ongoing training and final reports completed June 30, 2008</p>
07-SA-54	Fayetteville State University Kamesia Ewing (910) 672-1712	<p><u>Errors in Calculation of Students' Cost of Attendance in Determining Student Financial Aid Awards</u></p> <p>The University uses standard cost categories uniformly that have been tested by the Internal Auditors for the 2007-2008 academic year to include tuition/fees, loan fees if applicable, room and board, books and</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		miscellaneous expenses. A student's eligibility for financial aid is based on the standard budget allowances.
		<i>Anticipated Completion Date:</i> Corrective action was completed and tested on July 1, 2007 and re-tested and sampled by the internal auditors on January, 2008.
07-SA-55	Fayetteville State University Kamesia Ewing (910) 672-1712	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 07-SA-42 for Corrective Action Plan.
07-SA-56	Fayetteville State University Jon Young (910) 672-1606	<u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u>  See 07-SA-43 for Corrective Action Plan.
07-SA-57	Fayetteville State University Sarah Baker (910) 672-1858	<u>Untimely Return of Federal Funds</u>  The manual paper process for a University Withdrawal was reinstituted. The student begins the process in Personal Development. The students or Personal Development staff physically walks the paperwork to each individual office to include the Business Office and Financial Aid Office, for notification and signature. Once the paperwork reaches this office, it is processed in the student information system. The manual process ensures that Financial Aid is notified of the effective withdrawal date and can take the necessary steps to complete their process to ensure unearned funds are returned to the Federal Government within the required timeframe.  <i>Anticipated Completion Date:</i> Reinstitution of paper process completed January, 2008.
07-SA-58	Winston-Salem State University D. Raymond Solomon (336) 750-3299	<u>Inappropriate Student Financial Aid Awarded to Employees</u>  See 07-SA-45 for Corrective Action Plan.
07-SA-59	Winston-Salem State University D. Raymond Solomon (336) 750-3299	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  See 07-SA-47 for Corrective Action Plan.
07-SA-60	Winston-Salem State University D. Raymond Solomon (336) 750-3299	<u>Student Financial Aid Funds Not Returned to Providers as Required</u>  The return to Title IV calculations are in progress from academic years 2004 to the current year based on both the State and Federal program reviews. New procedures have been established in Financial Aid to

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2007

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		ascertain if unofficial withdrawals have occurred. Financial Aid will review any students receiving all W, I or F grades at mid-term and finals to identify potential unofficial withdrawals. Any students deemed to have withdrawn unofficially from the University are reported to Billings and Receivables. This Department has the responsibility of returning the funds, as appropriate.  <i>Anticipated Completion Date:</i> Corrective Action was completed on February 29, 2008.
07-SA-61	Fayetteville State University  Lisa Shirley, Jolene Elkins & Kamesia Ewing  (910) 672-1163	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 07-SA-41 for Corrective Action Plan.
07-SA-62	Fayetteville State University  Kamesia Ewing  (910) 672-1712	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 07-SA-42 for Corrective Action Plan.
07-SA-63	Fayetteville Technical Community College  Patricia Stephenson  (910) 678-0004	<u>Inappropriate System Access Rights and Lack of Review</u>  See 07-SA-44 for Corrective Action Plan.
07-SA-64	Fayetteville State University  Lisa Shirley, Jolene Elkins & Kamesia Ewing  (910) 672-1163	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 07-SA-41 for Corrective Action Plan.
07-SA-65	Fayetteville State University  Kamesia Ewing  (910) 672-1712	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 07-SA-42 for Corrective Action Plan.
07-SA-66	Winston-Salem State University  D. Raymond Solomon  (336) 750-3299	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  See 07-SA-47 for Corrective Action Plan.

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-67	Fayetteville State University  Lisa Shirley, Jolene Elkins & Kamesia Ewing  (910) 672-1163	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 07-SA-41 for Corrective Action Plan.
07-SA-68	Fayetteville State University  Kamesia Ewing  (910) 672-1712	<u>Errors in Financial Aid Awards</u>  See 07-SA-53 for Corrective Action Plan.
07-SA-69	Fayetteville State University  Kamesia Ewing  (910) 672-1712	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 07-SA-42 for Corrective Action Plan.
07-SA-70	Fayetteville State University  Jon Young  (910) 672-1606	<u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u>  See 07-SA-43 for Corrective Action Plan.
07-SA-71	Fayetteville State University  Sarah Baker  (910) 672-1858	<u>Untimely Return of Federal Funds</u>  See 07-SA-57 for Corrective Action Plan.
07-SA-72	Fayetteville State University  Kamesia Ewing  (910) 672-1712	<u>Errors in the Student Financial Aid Application Verification Process</u>  Ongoing verification training is underway to ensure the verification process is being carried out and files documented per the US Department of Education guidelines. Additional verification training will be conducted by the Historically Black College/University Special Initiatives unit sponsored by the US Department of Education.  <i>Anticipated Completion Date:</i> March 31, 2008 for the HBCU Initiative and ongoing verification training throughout the year.
07-SA-73	Fayetteville Technical Community College  Patricia Stephenson  (910) 678-0004	<u>Inappropriate System Access Rights and Lack of Review</u>  See 07-SA-44 for Corrective Action Plan.

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-74	Fayetteville Technical Community College  Patricia Stephenson  (910) 678-0004	<u>Financial Aid Awarded to Students Who May Not Meet Academic Standards</u>  With the exception of the students placed on "continuing probation," the new financial aid SAP policy was set up in Datatel in the proper module for the SAP calculation and was used in May 2006. Upon further review and investigation of all the students in question, it was determined that the majority were approved or placed on a conditional probationary status for the fall 2006 semester.  Documentation concerning these accounts is available for review. A satisfactory academics progress policy is currently in place and is being followed to ensure that federal financial aid is only awarded to eligible students.  <i>Anticipated Completion Date:</i> March 31, 2008
07-SA-75	Winston-Salem State University  D. Raymond Solomon  (336) 750-3299	<u>Inappropriate Student Financial Aid Awarded to Employees</u>  See 07-SA-45 for Corrective Action Plan.
07-SA-76	Winston-Salem State University  D. Raymond Solomon  (336) 750-3299	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  See 07-SA-47 for Corrective Action Plan.
07-SA-77	Winston-Salem State University  D. Raymond Solomon  (336) 750-3299	<u>Student Financial Aid Funds Not Returned to Providers as Required</u>  See 07-SA-60 for Corrective Action Plan.
07-SA-78	Health and Human Services  Robert Deans  (919) 855-4381	<u>Basic Support Claims Were Not Properly Paid</u>  An analysis of the errors has been performed to determine the impact to the Divisions and adjustments have been initiated for all of the items noted by the auditors. In all of the cases where an overpayment occurred the payee has been contacted and a refund has been requested. Additional payments to providers will be made on the next appropriate payment cycle.  Edits have been added in the payment system to prevent the entry of claims without a DRG. Other deficiencies noted by the auditors are due in part to human error resulting from inexperienced staff. Continual training, monitoring, and evaluation of staff performance have been necessary and will continue.

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For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>The Division of Vocational Rehabilitation Services will schedule meetings with the Division of Medical Assistance (DMA), the Department of Health and Human Services Controller's Office, the Division of Services for the Blind, and the Department of Information Resource Management staff to pursue all possible avenues for updating DMA rate changes and DMA rate calculation methodologies in a timely and accurate manner.</p> <p>Additionally, the Division of Vocational Rehabilitation Services will explore with the Division of Medical Assistance, the Department of Information Resource Management, the Department of Health and Human Services Controller's Office, and the Division of Services for the Blind all possibilities of becoming a partner in the Division of Medical Assistance fiscal agent contract.</p> <p><i>Anticipated Completion Date:</i> December 31, 2008</p>
07-SA-79	Health and Human Services  Robert Deans (919) 855-4381	<p><u>Deficiencies in the Determination and Documentation of Client Eligibility</u></p> <p>All errors identified by the auditor have been corrected. For the Division of Services for the Blind (DSB) there are procedures in place which should have prevented this type error from occurring through routine supervisory review of the file. The DSB supervisor has been reminded of the importance of conducting a thorough review of each file and taking corrective steps when a counselor fails to include the required documentation. Record reviews and quality control are an ongoing process. All parties that are involved in reviews are aware of the significance of the sixty-day eligibility criteria and documentation needed when that time frame must be extended.</p> <p>The Division of Vocational Rehabilitation Services will develop and initiate an online training module to be completed by Division Rehabilitation Counselors. Upon completion of the module, counselors will complete a questionnaire on the policies, sign, and return to the policy section. Unit managers will ensure that this training and questionnaires are completed by their counseling staff. The training module will address policies pertaining to the areas of deficiency in timelines for eligibility determination and documentation of financial need and client resources.</p> <p><i>Anticipated Completion Date:</i> June 30, 2008</p>
07-SA-80	Health and Human Services  Debbie Jackson (919) 733-9822	<p><u>Control Weaknesses Over Fixed Asset Inventory</u></p> <p>Since the audit, one of the seven "missing" items (asset #21743, ice cream box) was located at a Business Enterprise facility in Raleigh and staff is working to locate the remaining six items. To remedy this problem in the future, the Division and Controller's Office staff have met to review the process and confirm that all forms being used are the most current ones. Staff have also received additional instruction. We expect all records to be current by June 30, 2008.</p> <p><i>Anticipated Completion Date:</i> June 30, 2008</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-81	Health and Human Services Robert Deans (919) 855-4381	<u>Incorrect Reporting of Program Income</u>  Program income will be reported on the SF 269 reports using NCAS records. The program income will be verified quarterly by the Controller's Office and the Divisions of Services for the Blind and Vocational Rehabilitation Services prior to submitting the reports. The Divisions will cross train staff to ensure knowledge in calculating and agreeing program income to NCAS.  <i>Anticipated Completion Date: April 30, 2008</i>
07-SA-82	Public Instruction Becky McConkey (919) 807-3610	<u>Inadequate Maintenance of Effort</u>  See 07-SA-48 for Corrective Action Plan.
07-SA-83	Public Instruction Mary Watson (919) 807-3970	<u>Annual Federal Report Contained Errors</u>  See 07-SA-49 for Corrective Action Plan.
07-SA-84	Public Instruction Paul LeSieur (919) 807-3701	<u>Inadequate Subrecipient Monitoring</u>  See 07-SA-50 for Corrective Action Plan.
07-SA-85	Fayetteville Technical Community College Patricia Stephenson (910) 678-0004	<u>Inappropriate System Access Rights and Lack of Review</u>  See 07-SA-44 for Corrective Action Plan.
07-SA-86	N.C. Central University Dr. Jerome Goodwin (919) 530-6739	<u>Untimely Notice to Lenders of Changes in Students' Status</u>  The University is in agreement with the audit finding and recognizes the urgent need to strengthen checks and balances when reporting withdrawn students to the National Student Clearinghouse. In this regard, a committee has been formed to review the current process. The committee has already identified ways to strengthen the process to eliminate further findings of this nature. For example, a withdrawal report will be submitted twice monthly to the Registrar's Office from the Dean of Students Office, and a complete review will be done by the Registrar's Office to make sure that withdrawn students have been reported accurately in Banner and the National Student Clearinghouse. Every effort will be made going forward to make absolutely sure that each student institutional withdrawal will be reported accurately to the National Student Clearinghouse to ensure that lenders are notified in a timely manner when a student status changes. It should also be noted that the Banner system is processing the withdrawals

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2007

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		that are submitted to the National Student Clearinghouse file. The corrective action has been completed and the implementation date was February 2008.
		<i>Anticipated Completion Date:</i> Corrective Action was completed in February, 2008
07-SA-87	Fayetteville State University  Lisa Shirley, Jolene Elkins & Kamesia Ewing  (919) 672-1163	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 07-SA-41 for Corrective Action Plan.
07-SA-88	Fayetteville State University  Kamesia Ewing  (919) 672-1712	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 07-SA-42 for Corrective Action Plan.
07-SA-89	Fayetteville State University  Kamesia Ewing  (919) 672-1712	<u>Errors in the Student Financial Aid Application Verification Process</u>  See 07-SA-72 for Corrective Action Plan.
07-SA-90	Fayetteville State University  Sarah Baker  (919) 672-1858	<u>Untimely Return of Federal Funds</u>  See 07-SA-57 for Corrective Action Plan.
07-SA-91	Fayetteville State University  Lisa Shirley, Jolene Elkins & Kamesia Ewing  (919) 672-1163	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 07-SA-41 for Corrective Action Plan.
07-SA-92	Fayetteville State University  Kamesia Ewing  (919) 672-1712	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 07-SA-42 for Corrective Action Plan.

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For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-93	Health and Human Services  Gary Walker (919) 707-5556	<p><u>Value of Vaccines Awarded Not Disclosed to Subrecipients</u></p> <p>The Division of Public Health Immunization Branch will ensure that subrecipients are notified that the value of the vaccines is determined to be financial assistance, and therefore subject to the audit regulation in OMB Circular A-133. The Branch will provide reports to subrecipients annually beginning in August 2008 that summarize the value of the vaccines distributed to each subrecipient during the previous fiscal year. Funding sources for the vaccine will be identified in accordance with the Division's CDC Annual Spend Plan and CDC's Population Estimate Survey.</p> <p><i>Anticipated Completion Date:</i> August 1, 2008.</p>
07-SA-94	Health and Human Services  Robin Register (919) 733-4530	<p><u>Improper Access to the County Administration Reimbursement System (CARS)</u></p> <p>Approvals for security access to CARS rests with the Division of Information Resource Management Customer Support Center for DHHS staff and the county security officer for county staff. Therefore, the Office of the Controller will immediately cease approving access to the CARS and maintaining a list of authorized system users. County security officers in the counties where there were county staff without authorization on file will be contacted to ensure that subsequent to the finding authorization documentation was secured.</p> <p>DHHS staff will explore how best to accomplish the recommendation to ensure that access is restricted to authorized users and employee user access rights are systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Anticipated Completion Date:</i> September 30, 2008</p>
07-SA-95	Health and Human Services  Charisse Johnson (919) 733-2279	<p><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p>The Department of Health and Human Services believes that we have existing safeguards in place that are outlined below.</p> <p>State monitors pull approximately 450 to 800 county records per month and check for errors and improper actions in application processing.</p> <p>On an annual basis, Quality Control (QC) consultants pull approximately 700 county records for Medicaid QC, 1416 county records for PERM (includes Medicaid and NC Health Choice), and 2000 county records for CARR (Case Action Record Review).</p> <p>State program representatives visit counties on a monthly basis and pull case records for many different purposes throughout the year. The results</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>of these reviews are shared with both county and state managers for corrective action purposes.</p> <p>Each county has some type of second party review process where records are pulled internally and checked by a supervisor or lead worker. The number of records checked varies by county.</p> <p>There are reports (i.e., Caseworker Supervisor Activity Report, the weekly and monthly Report Cards, and the Application Included Report) that are generated for use by county managers that indicate the case actions completed each month. The caseworker that keyed the action is associated on the report with the applicable case action.</p> <p>Medicaid Program Representatives have also recommended that county management pull application logs on a regular basis to check for discrepancies by comparing the logs to the EIS reports of applications taken.</p> <p>The State is currently seeking a new case management automation solution that will replace EIS. This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that states the vendor must provide a method to automatically append a case unit action for second party review based on policy and worker profile.</p> <p>State management will continue to emphasize to county directors the importance of second party review procedures especially in areas where the same caseworker registers and disposes of the application.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p>
07-SA-96	Health and Human Services  Kevin Kelley (919) 733-9467	<p><u>Identified Local County Eligibility Issues With the TANF Program</u></p> <p>The Work First field supervisor shall instruct the eight Work First Representatives to review with all counties the policies and procedures for documenting proper eligibility determination. In addition, a letter will be sent to the 100 counties informing them of the audit findings, reminding them of the policies for documenting proper eligibility as well as encouraging them to consider implementing local case review processes.</p> <p>Each finding will be evaluated and any questioned costs will be recouped.</p> <p><i>Anticipated Completion Date:</i> June 30, 2008</p>

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For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-97	Health and Human Services  Mike James (919) 855-3020	<p><u>Lack of Program Change Controls for the Eligibility Information System (EIS)</u></p> <p>DIRM staff (Endeavor Team) will implement the changes to Endeavor to incorporate the appropriate controls with a quorum of two no later than April 30, 2008. This control will prohibit any EIS staff from approving a package they have created. Audit trail request by the user, approval of the change, and implementation is tracked by the QA Track Record application used by both IT and client entities.</p> <p><i>Anticipated Completion Date: April 2008</i></p>
07-SA-98	Health and Human Services  Hank Bowers (919) 733-3055	<p><u>Improper Access to the Eligibility Computer Systems</u></p> <p>The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The policy manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security review of EIS and EPICS will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>Access to EIS for the three individuals identified in the Audit was revoked. The Division of Social Services' Security Officer will ensure that documentation to support the appropriate access to EIS by the remaining nine individuals identified in the Audit is obtained and placed on file. Access to EPICS for the separated employee identified in the Audit was revoked. The Division of Social Services' Security Officer will ensure that documentation to support the appropriate access to EPICS by the remaining five individuals identified in the Audit is obtained and placed on file.</p> <p><i>Anticipated Completion Date: April 2008</i></p>
07-SA-99	Health and Human Services  Kevin Kelley (919) 733-9467	<p><u>Documentation Lacking in County TANF Case Files</u></p> <p>The Work First field supervisor shall instruct the eight Work First Representatives to review with all counties the policies and procedures for documenting proper eligibility determination. In addition, a letter will be sent to the 100 counties informing them of the audit findings, reminding them of the policies for documenting proper eligibility as well as encouraging them to consider implementing local case review processes.</p> <p>As part of the Department's standard management decision process each finding will be evaluated and any questioned costs will be recouped.</p> <p><i>Anticipated Completion Date: June 30, 2008</i></p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-100	Health and Human Services  Beth Amos (919) 255-3805	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Since 2002, numerous corrective actions have been developed and implemented to improve compliance in the areas of Establishment (Paternity and Child Support) and Interstate. Training in these areas continues to be emphasized by field staff and regional trainers. Additionally, Interstate Self-Assessment reports are generated monthly in the data warehouse and made available to local office workers who are instructed to identify and work on cases that require action in order to meet compliance standards. Local offices that do not score 75% in Interstate self-assessment work with their Regional Representative to develop a Corrective Action Plan (CAP) that includes activities intended to improve the score. CAPs are monitored quarterly by the Regional Representative and monitoring reports are submitted to the Assistant Chief for Local Operations</p> <p>Establishment is a very difficult area in which to achieve compliance because the regulations require that both paternity and support be established or that the non-custodial parent (NCP) be served with court action within 90 days of location. Field staff work with local office supervisors to develop Corrective Action Plans annually in those offices that are out of compliance. Every quarter, field staff monitor the local office CAPs and submit monitoring reports to the Assistant Chief for Local Operations. Additionally, Establishment Self-Assessment reports are generated monthly in the data warehouse and made available to local office supervisors and workers. Workers are instructed to use the reports to identify and work on cases that require action in order to meet compliance standards.</p> <p>In July 2007, the Regional Representatives began submitting a quarterly monitoring report of each state-operated office's progress on their individual corrective action plan. This procedure assists the Regional Representatives to determine which corrective actions are working well, which are not, and what actions are needed to improve the progress before the fiscal year is over.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p>
07-SA-101	Health and Human Services  Daisie Blue (919) 255-3896	<p><u>Improper Authorization for Access to the Automated Collection Tracking System (ACTS)</u></p> <p>Accurate documentation has been completed for the 7 employees for whom documentation signed by the supervisor did not exist. This corrective action was completed on February 21, 2008.</p> <p>Child Support Enforcement is currently following the new Information Security Manual, developed as of June 2007, by the Division of Social Services. We are in the process of obtaining a new ACTS worker profile</p>

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For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>form and confidentiality agreement for all CSE workers. New worker profile forms for all CSE workers will be obtained in the July-September 2008 quarter.</p> <p>Reviews will be conducted quarterly beginning April 2008 to ensure all ACTS users are authorized. The CSE Central Office Security Officer will send a quarterly email message to all local office supervisors requesting confirmation of the continuing employment of all staff. We will emphasize the importance of adherence to the security procedures. Supervisors will be requested to review the ACTS worker table to determine if any staff needs to be removed or level of access modified. The Central Office Security Officer is dependent upon the local offices to provide timely, accurate information regarding an employee's departure from the agency. When received, responses from the supervisors will be documented and retained for future reference.</p> <p><i>Anticipated Completion Date:</i> September 30, 2008</p>
07-SA-102	Health and Human Services  Kevin Kelley (919) 733-9467	<p><u>Identified Local County Eligibility Issues With the Foster Care IV-E Program</u></p> <p>The Child Welfare field supervisor shall instruct the eight Child Welfare Representatives to provide training to county staff on policies and procedures for documenting proper eligibility determination. The CPR's will review cases to assure proper eligibility determination. Monthly written reports will be provided to the CPR supervisor as well as the county department of social services. In addition, a letter will be sent to the 100 counties informing them of the audit findings, reminding them of the policies for documenting proper eligibility as well as encouraging them to consider implementing local case review processes.</p> <p>Each finding will be evaluated and any questioned costs will be recouped.</p> <p><i>Anticipated Completion Date:</i> June 30, 2008</p>
07-SA-103	Health and Human Services  Kevin Kelley (919) 733-9467	<p><u>Documentation Errors in County Foster Care IV-E Program</u></p> <p>The Division's field staff will review with all counties the monthly fiscal reports and the importance of timely reconciliation of these reports. A letter will be sent to the 100 counties encouraging timely reconciliations. The local business liaisons will provide consultation to counties regarding this process. Additionally, the field staff will encourage county staff to attend the training "Money Matters" offered by the Division.</p> <p>As part of the Department's standard management decision process each finding will be evaluated and any questioned costs will be recouped.</p> <p><i>Anticipated Completion Date:</i> June 30, 2008</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-104	Health and Human Services  Kevin Kelley (919) 733-9467	<p><u>Identified Local County Eligibility Issues With the Adoption Assistance Program</u></p> <p>The Division has developed a monitoring tool and begun the process of monitoring Adoption Assistance eligibility requirements. This review has been added to the Division's monitoring plan. Additionally, the Child Welfare field supervisor shall instruct the eight Child Welfare Representatives (CPR) to provide training to county staff on policies and procedures for documenting proper eligibility determination. The CPR's will review cases to assure proper eligibility determination. Monthly written reports will be provided to the CPR supervisor as well as the county department of social services. In addition, a letter will be sent to the 100 counties informing them of the audit findings, reminding them of the policies for documenting proper eligibility as well as encouraging them to consider implementing local case review processes.</p> <p>The County's Local Business Liaison (LBL) will follow up with the county's fiscal staff and the DHHS Controller's Office to ensure the questioned costs are repaid to the state.</p> <p><i>Anticipated Completion Date:</i> June 30, 2008</p>
07-SA-105	Health and Human Services  Kevin Kelley (919) 733-9467	<p><u>Monitoring Procedures Not Performed for the Adoption Assistance Program</u></p> <p>The Division began monitoring the Adoption Assistance Title IV-E program July 1, 2007. This finding has been fully corrected.</p> <p><i>Anticipated Completion Date:</i> July 1, 2007</p>
07-SA-106	Health and Human Services  Kevin Kelley (919) 733-9467	<p><u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u></p> <p>To ensure the minimum number of SSBG cases is available to monitor, the monitoring plan has been updated to include in the process of sample selection that an over sample of cases be drawn in all monitoring categories to have potential substitutes in the event that a case pulled for monitoring is found not applicable. The plan shall reflect that if a county's caseload does not include sufficient cases with active service provision within the over sample, then the monitoring shall be limited to those cases with active services. Counties are also required to verify cases selected for the program being monitored prior to the onsite monitoring.</p> <p>Both monitors have been instructed to pay closer attention to detail when completing all monitoring tools. The Division has also secured another monitoring position to alleviate the extreme volume of work associated with Child Welfare monitoring that contributed to this error.</p> <p>The Division secured the required information for each of the cases in</p>

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2007

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		question during the auditing process that showed each case did indeed meet TANF funding eligibility requirements.  <i>Anticipated Completion Date:</i> Ongoing
07-SA-107	Health and Human Services  Mike James  (919) 855-3020	<u>Deficiencies in Calculation of Key Eligibility Information</u>  It would not be cost effective to modify the EIS to include this calculation at this time. This weakness will be resolved with the implementation of the DHHS North Carolina Families Accessing Services through Technology (NCFAST) automation initiative.  <i>Anticipated Completion Date:</i> N/A
07-SA-108	Health and Human Services  Angela Floyd  919 855-4023	<u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u>  The Department of Health and Human Services believes that we have existing safeguards in place that are outlined below.  State monitors pull approximately 450 to 800 county records per month and check for errors and improper actions in application processing.  On an annual basis, Quality Control (QC) consultants pull approximately 700 county records for Medicaid QC, 1416 county records for PERM (includes Medicaid and NC Health Choice), and 2000 county records for CARR (Case Action Record Review).  State program representatives visit counties on a monthly basis and pull case records for many different purposes throughout the year. The results of these reviews are shared with both county and state managers for corrective action purposes.  Each county has some type of second party review process where records are pulled internally and checked by a supervisor or lead worker. The number of records checked varies by county.  There are reports (i.e., Caseworker Supervisor Activity Report, the weekly and monthly Report Cards, and the Application Included Report) that are generated for use by county managers that indicate the case actions completed each month. The caseworker that keyed the action is associated on the report with the applicable case action.  Medicaid Program Representatives have also recommended that county management pull application logs on a regular basis to check for discrepancies by comparing the logs to the EIS reports of applications taken.

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>The State is currently seeking a new case management automation solution that will replace EIS. This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that states the vendor must provide a method to automatically append a case unit action for second party review based on policy and worker profile.</p> <p>State management will continue to emphasize to county directors the importance of second party review procedures especially in areas where the same caseworker registers and disposes of the application.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p>
07-SA-109	Health and Human Services  Angela Floyd (919) 855-4023	<p><u>Identified Local County Eligibility Issues With the State Children's Health Insurance Program</u></p> <p>The Medicaid Program Representative (MPR) field staff for the five counties in question will be notified of their specific issues and cases. They will be instructed to review the policy and procedures with county staff to determine if changes such as second party review are in place or can be implemented to prevent future occurrences, as well as address the individual cases with county staff to ensure the eligibility determination is correct.</p> <p>The MPR will follow up on the findings during subsequent county visits during the upcoming quarter (April – June 2008). Budgeting training in the Family and Children's programs was completed within the past two years and will be reviewed with county staff as needed. As part of the work plan for this quarter the MPR's will also be reviewing with county DSS staff the need to ensure that:</p> <ul style="list-style-type: none"> <li>a) second party reviews are conducted to help ensure quality of work;</li> <li>b) applicant information is verified to prevent ineligible recipients from being authorized for the NC Health Choice program; and</li> <li>c) case record documentation is maintained.</li> </ul> <p><i>Anticipated Completion Date:</i> December 31, 2008</p>
07-SA-110	Health and Human Services  Angela Floyd (919) 855-4023	<p><u>Documentation Lacking in County Health Choice Case Files</u></p> <p>The Medicaid Program Representative (MPR) field staff for the counties in question will be notified of their specific issues and cases. They will be instructed to review the policy and procedures with county staff to determine if changes such as second party review are in place or can be</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>implemented to prevent future occurrences, as well as address the individual cases with county staff to ensure the eligibility determination is correct.</p> <p>The MPR will follow up on the findings during subsequent county visits during the upcoming quarter (April – June 2008). Budgeting training in the Family and Children's programs was completed within the past two years and will be reviewed with county staff as needed. As part of the work plan for this quarter the MPR's will also be reviewing with county DSS staff the need to ensure that:</p> <ul style="list-style-type: none"> <li>a) second party reviews are conducted to help ensure quality of work;</li> <li>b) applicant information is verified to prevent ineligible recipients from being authorized for the NC Health Choice program; and</li> <li>c) case record documentation is maintained.</li> </ul> <p><i>Anticipated Completion Date:</i> December 31, 2008</p>
07-SA-111	State Health Plan Gwen Tann (919) 571-4717	<p><u>Claim Payments Made in Error</u></p> <p>The errors identified have been discussed and reviewed with the claim processors and additional training has been provided to the claim processors.</p> <p><i>Anticipated Completion Date:</i> Corrective Action has been implemented as of 12/31/2007.</p>
07-SA-112	Health and Human Services Roger Barnes (919) 855-4183	<p><u>Final Cost-Settlements Not Settled</u></p> <p>A settlement plan has been developed and the method of settlement was approved by the DHHS DSH Oversight Committee on July 19, 2007. The Settlement plan has been shared with the interested parties and data has been validated with adjustments made as necessary. The settlement is now in the work queue and should be finalized during the fourth quarter of SFY 2008.</p> <p><i>Anticipated Completion Date:</i> April 30, 2008</p>
07-SA-113	Health and Human Services Lue Anne McSwain (919) 647-8025	<p><u>Provider Billing and Payment System Errors</u></p> <p>From the annual OSA sample totaling 270 paid claims, 39 claim payment errors were cited. DMA Program Integrity (PI) has reviewed and taken action per its response to the audit finding are as follows:</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<ol style="list-style-type: none"> <li>PI has completed corrective action on 29 of 32 claims in category #1. Three (3) claims are pending completion of appeal and collections processes.</li> </ol> <p>Corrective action completed on 29 claims as of February 2, 2008. It is anticipated that corrective action will be completed on the remaining 3 by June 1, 2008.</p> <ol style="list-style-type: none"> <li>Two (2) claims did not result in an overpayment. PI sent one educational letter to inform the provider of the errors and applicable policy to prevent future overpayments. One educational letter was recommended but not sent because the provider is no longer providing services.</li> </ol> <p>Corrective action was completed on: September 6, 2007</p> <ol style="list-style-type: none"> <li>Five (5) claims were found to be correct at the time of PI review. Auditors later determined the claims to be in error because payments were not adjusted with retroactive hospital rate changes.</li> </ol> <p>Corrective action will be taken by Finance Management when retroactive adjustments are made to hospital inpatient claims.</p> <p><i>Anticipated Completion Date:</i> December 31, 2008</p>
07-SA-114	Health and Human Services  Phillip Hoffman (919) 715-7774	<u>Federal Reimbursement for Unallowable Costs of the Albemarle Mental Health Center</u> <ol style="list-style-type: none"> <li>On September 6, 2007, the Division and DHHS Controller's Office jointly issued revised LME Systems Management expenditure reporting instructions effective July 1, 2007. A key element set forth in the revised reporting instructions was the adoption of a maximum salary amount for Division reimbursement in accordance with the Level I Executive Schedule as published by the United States Office of Personnel Management. This change limits the allowable cost which the Division will participate in to the referenced Federal salary schedule for non-physician positions. This change requires LMEs to report the salary amounts they pay which are above the referenced maximum but it limits Division reimbursement to the referenced maximum.</li> <li>In order to improve fiscal monitoring oversight of LMEs the following actions have been taken:               <ol style="list-style-type: none"> <li>The SFY 08 work plan for the single field-based fiscal monitoring and oversight position includes the following duties related to monitoring LME Systems Management expenditures,</li> </ol> </li> </ol>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>(i) Perform cost variance analysis of monthly LME expenditure reports and follow-up as necessary, (ii) Conduct desk audit of LME expenditure reports, (iii) Review quarterly fiscal monitoring reports submitted by the Office of Controller and follow-up as needed, and (iv) Participate in one on-site audit of an LME each quarter to validate expenditure reports.</p> <p>b. The General Assembly approved funding for 2.0 additional field-based budget positions beginning in SFY 08. One position has been filled and the other position has been reposted and the Division is in the process of filling it. The purpose of these positions is to improve budget and fiscal oversight and monitoring of LMEs and providers as well as providing technical assistance with fiscal operations.</p> <p>3. To address the three specific areas of questioned cost, the Division has assigned one of the field-based budget positions to review on-site the cost reported by Albemarle related to salaries, automobile cost and payments to a lobbyist. This review will include reviewing all LME Systems Management expenditure reports submitted by Albemarle and tracing cost back to the Albemarle's accounting records. Reported cost, in the categories identified by the Office of the State Auditor, which are deemed unallowable will be recouped, and this will also include the appropriate amount of disallowed Federal Medicaid reimbursement which will be refunded to the State Medicaid Agency.</p> <p>4. As revisions in the Crosscutting Supplement are made for next year, the Division will consider the findings identified by the State Auditor in an effort to improve the scope and content that local CPAs review and sample related to LME Systems Management cost which are reported by LMEs.</p> <p><i>Anticipated Completion Date:</i> September 30, 2008</p>
07-SA-115	Health and Human Services  Mike James (919) 855-3020	<p><u>Deficiencies in Calculation of Key Eligibility Information</u></p> <p>It would not be cost effective to modify the EIS to include this calculation at this time. This weakness will be resolved with the implementation of the DHHS North Carolina Families Accessing Services through Technology (NCFAST) automation initiative.</p> <p><i>Anticipated Completion Date:</i> N/A</p>
07-SA-116	Health and Human Services  Angela Floyd 919 855-4023	<p><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p>The Department of Health and Human Services believes that we have existing safeguards in place that are outlined below.</p>

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2007

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>State monitors pull approximately 450 to 800 county records per month and check for errors and improper actions in application processing.</p> <p>On an annual basis, Quality Control (QC) consultants pull approximately 700 county records for Medicaid QC, 1416 county records for PERM (includes Medicaid and NC Health Choice), and 2000 county records for CARR (Case Action Record Review).</p> <p>State program representatives visit counties on a monthly basis and pull case records for many different purposes throughout the year. The results of these reviews are shared with both county and state managers for corrective action purposes.</p> <p>Each county has some type of second party review process where records are pulled internally and checked by a supervisor or lead worker. The number of records checked varies by county.</p> <p>There are reports (i.e., Caseworker Supervisor Activity Report, the weekly and monthly Report Cards, and the Application Included Report) that are generated for use by county managers that indicate the case actions completed each month. The caseworker that keyed the action is associated on the report with the applicable case action.</p> <p>Medicaid Program Representatives have also recommended that county management pull application logs on a regular basis to check for discrepancies by comparing the logs to the EIS reports of applications taken.</p> <p>The State is currently seeking a new case management automation solution that will replace EIS. This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that states the vendor must provide a method to automatically append a case unit action for second party review based on policy and worker profile.</p> <p>State management will continue to emphasize to county directors the importance of second party review procedures especially in areas where the same caseworker registers and disposes of the application.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p>
07-SA-117	Health and Human Services  Angela Floyd (919) 855-4023	<p><u>Identified Local County Eligibility Issues With the Medicaid Program</u></p> <p>The Medicaid Program Representative (MPR) field staff for the five counties in question will be notified of their specific issues and cases. Each finding will be evaluated and any questioned costs will be recouped. They</p>

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2007

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>will be instructed to review the policy and procedures with county staff to determine if changes such as second party review are in place or can be implemented to prevent future occurrences, as well as address the individual cases with county staff to ensure the eligibility determination is correct.</p> <p>The MPR will follow up on the findings during subsequent county visits during the upcoming quarter (April – June 2008). Budgeting training in the Family and Children's programs was completed within the past two years and will be reviewed with county staff as needed. As part of the work plan for this quarter the MPR's will also be reviewing with county DSS staff the necessity to ensure that:</p> <ul style="list-style-type: none"><li>a) second party reviews are conducted to help ensure quality of work;</li><li>b) applicant information is verified to prevent ineligible recipients from being authorized for the Medicaid program; and</li><li>c) case record documentation is maintained.</li></ul> <p><i>Anticipated Completion Date:</i> June 30, 2008</p>
07-SA-118	Health and Human Services  Angela Floyd (919) 855-4023	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The Medicaid Program Representative (MPR) field staff for the counties in question will be notified of their specific issues and cases. Each finding will be evaluated and any questioned costs will be recouped. They will be instructed to review the policy and procedures with county staff to determine if changes such as second party review are in place or can be implemented to prevent future occurrences, as well as address the individual cases with county staff to ensure the eligibility determination is correct.</p> <p>The MPR will follow up on the findings during subsequent county visits during the upcoming quarter (April – June 2008). Budgeting training in the Family and Children's programs was completed within the past two years and will be reviewed with county staff as needed. As part of the work plan for this quarter the MPR's will also be reviewing with county DSS staff the necessity to ensure that:</p> <ul style="list-style-type: none"><li>a) second party reviews are conducted to help ensure quality of work;</li><li>b) applicant information is verified to prevent ineligible recipients from being authorized for the Medicaid program; and</li><li>c) case record documentation is maintained.</li></ul> <p>As part of the Department's standard management decision process each</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		finding will be evaluated and any questioned costs will be recouped.  <i>Anticipated Completion Date:</i> June 30, 2008
07-SA-119	Health and Human Services  Pat Jeter  (919) 855-4145	<u>Failure to Contract for Temporary Services</u>  The Division will obtain official guidance from the Department of Administration Purchase and Procurement Section on their interpretation of the Administrative Code and Purchase Manual section cited and what requires a Request for Proposal, what requires personal service contracts, and what the definition of "temporary" and "professional level" positions are. Official guidance will also be sought from the Office of State Personal on their definitions of "temporary," "professional" and the cited Personnel Manuals pages. With this clarification and specificity, DMA can take corrective actions which will meet the goal of compliance with state and federal guidelines.  <i>Anticipated Completion Date:</i> December 31, 2008
07-SA-120	Health and Human Services  Monica Jones  (919) 855-4061	<u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u>  The DMA Provider Services' Publications Coordinator is currently in the process of completing a comprehensive review and update of provider enrollment desk procedures for all provider types. The comprehensive review and update of desk procedures will be completed by June 1, 2008.  The DMA Provider Services' Quality Analyst position is currently under recruitment. The person hired in this position will review and evaluate all provider enrollment packets for accuracy and completeness. The Quality Assurance Analyst is scheduled to be hired and performing quality assurance duties by May 1, 2008.  Access to the Healthcare Integrity and Protection Data Bank (HIPDB) has just been acquired. Provider Services is in the process of gaining access to the Office of Inspector General Database and this will be acquired by December 31, 2008.  <i>Anticipated Completion Date:</i> December 31, 2008
07-SA-121	Health and Human Services  Eric Johnson  (919) 733-4460	<u>Deficiencies Noted in the Processing of Community Mental Health Block Grant Expenditures</u>  The Division will work to enhance controls to ensure that service rates are set and disbursements of grant funds are in accordance with regulations. In addition, the Division will develop written procedures that document the rate-setting process and how to track historical changes to the rates as recommended.  <i>Anticipated Completion Date:</i> July 1, 2008

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-122	Health and Human Services Eric Johnson (919) 733-4460	<p><u>Deficiencies in User Access to Integrated Payment and Reimbursement System (IPRS)</u></p> <p>The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services established Policy RRM-100 for systems (IPRS/R2W) access for new and separated employees. IPRS personnel will immediately enforce division policy that monitors the access controls of new and departing employees.</p> <p>There is currently a CSR (Customer Service Request) for a 90-day IPRS password renewal which is pending with the vendor of IPRS. The CSR will follow the Statewide, DHHS, and Division Standards and Policies pertaining to passwords.</p> <p>Signed computer use policies have been secured from the three new employees who did not have one in their files as required by departmental rules.</p> <p><i>Anticipated Completion Date:</i> Pending DMA Implementation</p>
07-SA-123	Health and Human Services Spencer Clark (919) 733-4670	<p><u>Monitoring Procedures Need to Be Improved for Local Management Entities</u></p> <p>In addition to the current activities of the LME Team, the Division will establish a Local Management Entity subrecipient monitoring protocol and procedure to be carried out through annual site visits by members of the Accountability Team. This protocol and procedure will be developed jointly by the Community Policy Management Section and the Accountability Team, and will provide standard written documentation of monitoring activities to ensure that LMEs are administering the Mental Health Block Grant in compliance with Federal requirements. The Compliance Supplement will be updated to ensure compliance with federal regulations.</p> <p><i>Anticipated Completion Date:</i> July 1, 2008</p>
07-SA-124	Health and Human Services Bonnie Morell (919) 715-2774	<p><u>Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement</u></p> <p>The Division will take the following steps to ensure compliance with the independent peer review requirement related to the Community Mental Health Block Grant.</p> <p>All LMEs will be directed to identify one provider of adult mental health services and one provider of child mental health services that will be eligible to receive reimbursement from Mental Health Block Grant funds. On an annual basis beginning in SFY 08-09, five percent of these providers will be subject to an independent peer review, including a record review of</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2007

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>the quality, appropriateness and efficacy of treatment services provided to individuals.</p> <p>The responsibility for peer review will be shifted from the LMEs to the Division of MH/DD/SAS by July 1, 2008. One or more DMH/DD/SAS staff, contractors, or providers who have the appropriate clinical training and experience will go to the site of the providers in the five percent sample and will pull 10 records for review. A standardized review tool will be used to review the quality, appropriateness, and efficacy of the services that were provided during a specific time period. Results will be reported to the provider, to the LME in which the provider delivered the services, and to DMH/DD/SAS at the end of each SFY.</p> <p><i>Anticipated Completion Date:</i> July 1, 2008</p>
07-SA-125	Crime Control and Public Safety  Bennie Aiken (919) 733-2193	<p><u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u></p> <p>The Department agrees with this finding. We will continue to institute procedures to ensure consistent preparation of the SEFA.</p> <p><i>Anticipated Completion Date:</i> August 31, 2008</p>
07-SA-126	Crime Control and Public Safety  Bennie Aiken (919) 733-2193	<p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>In prior years, the Department implemented procedures to improve tracking of subrecipient audit reports; however, we agree that the exception noted in the audit finding occurred. We will continue to work toward full compliance and ensure that all required audit reports are received and reviewed.</p> <p><i>Anticipated Completion Date:</i> May 31, 2008</p>
07-SA-127	Crime Control and Public Safety  H. Douglas Hoell, Jr. (919) 733-3825	<p><u>Homeland Security Grant Administration Costs Exceeded Allowable Amounts</u></p> <p>The Department does not agree with this finding. Our spending under this program is in compliance with EMPG program guidance. Our approved FFY2005 EMPG budget included as eligible cost: salaries, benefits, equipment, supplies and other administrative cost to support emergency management missions and programs. We have requested additional documentation from DHS to reconfirm our compliance with the FY2005 EMPG program guidance.</p> <p><i>Anticipated Completion Date:</i> Not Applicable</p>

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2007

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
07-SA-128	Crime Control and Public Safety  H. Douglas Hoell, Jr. (919) 733-3825	<u>Homeland Security Funds Were Not Obligated Within 60 Days</u>  The Department agrees with this finding. We have implemented procedures requiring continuous project review throughout the application process. These reviews will aid in ensuring that subgrantees meet eligibility requirements and other criteria imposed by the federal granting agency, and they will enable the Department to prepare draft agreements available for execution once the grant award is received by the State.  <i>Anticipated Completion Date:</i> June 30, 2008
07-SA-129	Crime Control and Public Safety  Bennie Aiken (919) 733-2193	<u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u>  See 07-SA-125 for Corrective Action Plan.

## ORDERING INFORMATION

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Audit reports issued by the Office of the State Auditor can be obtained from the web site at [www.ncauditor.net](http://www.ncauditor.net). Also, parties may register on the web site to receive automatic email notification whenever reports of interest are issued. Otherwise, copies of audit reports may be obtained by contacting the:

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