



North Dakota State Auditor's Office

Single Audit Report

For the Two-Year Period Ended
June 30, 2018

Joshua C. Gallion
State Auditor

**STATE OF NORTH DAKOTA
SINGLE AUDIT**

For the Fiscal Years Ended June 30, 2018 and 2017

TABLE OF CONTENTS

	<u>PAGE</u>
<u>Auditor's Section</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (June 30, 2018)	A - 1
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (June 30, 2017)	B - 1
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with Uniform Guidance	C - 1
Index of Schedule of Findings and Questioned Costs	D - 1
Section I. Summary of Auditor's Results	D - 4
Section II. Financial Statement Findings	D - 6
Section III. Findings and Questioned Costs for Federal Awards	D - 9
<u>Auditee's Section</u>	
2018 Schedule of Expenditures of Federal Awards	E - 1
2017 Schedule of Expenditures of Federal Awards	E - 41
Notes to the Schedule of Expenditures of Federal Awards	E - 82
Management's Response and Corrective Action	F - 1
Summary Schedule of Prior Audit Findings	G - 1
<u>Appendix</u>	
North Dakota State Agencies (with Acronyms)	H - 1

The 2018 and 2017 Comprehensive Annual Financial Reports were issued separately

STATE AUDITOR
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600 E. BOULEVARD AVENUE – DEPT 117
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March 25, 2019

Honorable Doug Burgum Governor, State of North Dakota

Members of the Legislative Assembly of the State of North Dakota

Mr. Joe Morrisette, Director Office of Management and Budget

We are pleased to submit the single audit of the State of North Dakota, covering the fiscal years ended June 30, 2018 and 2017.

This report complies with the State's audit requirements, including those placed upon the State as a condition for the receipt of federal funds for fiscal years 2018 and 2017. The audit meets the requirements of Chapter 54-10 of the North Dakota Century Code, the Single Audit Act Amendments of 1996, and the provisions of the Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (contained in Title 2 of the U.S. Code of Federal Regulations Part 200)*.

We issued separate reports on the State of North Dakota's financial statements for fiscal years 2018 and 2017. These reports are included in the State of North Dakota's *Comprehensive Annual Financial Report* issued under separate cover for each of the two fiscal years ended June 30, 2018 and 2017 and are available upon request.

Respectfully submitted,

/S/

Joshua C. Gallion
State Auditor



Single Audit Report

Auditor's Section

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Report on Internal Control and Compliance

Independent Auditor's 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 Doug Burgum, Governor
of the state of North Dakota

Members of the Legislative Assembly
of the state of North Dakota

We have audited, in accordance with auditing standards general accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of North Dakota as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the state's basic financial statements and have issued our report thereon dated December 10, 2018.

Our report includes a reference to other auditors who audited the following entities, as described in our report on the state of North Dakota's financial statements:

Addiction Counselor Internship	Mandan Remediation Trust
Loan Program	Medical Facility Infrastructure Loan Program
Bank of North Dakota	PACE and AG PACE Funds
Beginning Farmer Revolving Loan Fund	Public Employees Retirement System
Building Authority	Rebuilders Loan Program
College SAVE	Retirement and Investment Office
Community Water Facility Loan Fund	School Construction Assistance Revolving
Department of Trust Lands	Loan Fund
Guaranteed Student Loan Program	State Fair Association
Housing Finance Agency	Student Loan Trust
Housing Incentive Fund	Workforce Safety and Insurance
Infrastructure Revolving Loan Fund	All Discretely Presented Component Units
Job Service North Dakota	

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 North Dakota University System's foundations, that are

reported as discretely presented component units, were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the state of North Dakota's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the state of North Dakota's internal control. Accordingly, we do not express an opinion on the effectiveness of the state of North Dakota's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying *Schedule of Findings, Recommendations, and Responses* as items 2018-01, 2018-02, and 2018-03 that we consider to be significant deficiencies.

Responses to Findings

The Office of Management and Budget's and Department of Human Services' responses to the findings identified in our audit are described in the accompanying *Schedule of Findings, Recommendations, and Responses*. These responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the state of North Dakota's internal control or on compliance. This report is an integral part of an

audit performed in accordance with *Government Auditing Standards* in considering the state of North Dakota's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

/S/

Joshua C. Gallion
State Auditor

December 10, 2018

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Internal Control and Compliance

Independent Auditor's 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 Doug Burgum, Governor
of the state of North Dakota

Members of the Legislative Assembly
of the state of North Dakota

We have audited, in accordance with auditing standards general accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of North Dakota as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the state's basic financial statements and have issued our report thereon dated December 8, 2017.

Our report includes a reference to other auditors who audited the following entities, as described in our report on the state of North Dakota's financial statements:

Addiction Counselor Internship	Mandan Remediation Trust
Loan Program	Medical Facility Infrastructure Loan Program
Bank of North Dakota	PACE and AG PACE Funds
Beginning Farmer Revolving Loan Fund	Public Employees Retirement System
Building Authority	Rebuilders Loan Program
College SAVE	Retirement and Investment Office
Community Water Facility Loan Fund	School Construction Assistance Revolving
Department of Trust Lands	Loan Fund
Guaranteed Student Loan Program	State Fair Association
Housing Finance Agency	Student Loan Trust
Housing Incentive Fund	Workforce Safety and Insurance
Infrastructure Revolving Loan Fund	All Discretely Presented Component Units
Job Service North Dakota	

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 North Dakota University System's foundations, that are

discretely presented component units, were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the state of North Dakota's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the state of North Dakota's internal control. Accordingly, we do not express an opinion on the effectiveness of the state of North Dakota's internal control.

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

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

Compliance and Other Matters

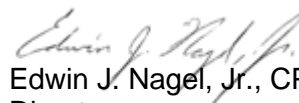
As part of obtaining reasonable assurance about whether the state of North Dakota's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct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

Purpose of this Report

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

/S/

Joshua C. Gallion
State Auditor


Edwin J. Nagel, Jr., CPA
Director

December 8, 2017



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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE**

Independent Auditor's Report

The Honorable Doug Burgum, Governor
of the state of North Dakota

Members of the Legislative Assembly
of the state of North Dakota

Mr. Joe Morrisette, Director
Office of Management and Budget

Report on Compliance for Each Major Federal Program

We have audited the State of North Dakota's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State of North Dakota's major Federal programs for the years ended June 30, 2018 and 2017. The State of North Dakota's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor Responsibility

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

of North Dakota's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Adverse Opinion on the Medicaid Cluster

As described in the accompanying schedule of findings and questioned costs, the State of North Dakota did not comply with requirements regarding the Medicaid Cluster as described in finding numbers 2018-001 for Reporting, 2018-002 for Eligibility, and 2018-003 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the State of North Dakota to comply with the requirements applicable to that program.

Adverse Opinion on the Medicaid Cluster

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion paragraph, the State of North Dakota did not comply in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Medicaid Cluster for the years ended June 30, 2018 and 2017.

Basis for Qualified Opinion on the Children's Health Insurance Program and Child Care Development Fund (CCDF) Cluster

As described in the accompanying schedule of findings and questioned costs, the State of North Dakota did not comply with certain compliance requirements that are applicable to the major federal programs listed below. Compliance with such requirements is necessary, in our opinion, for the State of North Dakota to comply with the requirements applicable to that program.

<u>Program/Cluster Title</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Children's Health Insurance Program (CFDA 93.767)	Eligibility	2018-006
CCDF Cluster (CFDA's 93.575 and 93.596)	Special Tests and Provisions	2018-007
	Subrecipient Monitoring	2018-008

Qualified Opinion on the Children's Health Insurance Program and CCDF Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State of North Dakota complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Children's Health Insurance Program and CCDF Cluster for the years ended June 30, 2018 and 2017.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of North Dakota complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the years ended June 30, 2018 and 2017.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-005, 2018-009, 2018-010, 2018-011, 2018-012, 2018-013, 2018-014, 2018-017, 2018-020, 2018-021, 2018-022, 2018-023, 2018-024, 2018-026, 2018-027, 2018-028, 2018-031, 2018-032, 2018-033, 2018-034, 2018-035, 2018-036, 2018-037, 2018-038, 2018-039, 2018-040, 2018-041, 2018-042, 2018-043, 2018-045, and 2018-046. Our opinion on each major federal program is not modified with respect to these matters.

The State of North Dakota's response to the noncompliance findings identified in our audit is described in the accompanying management's response and corrective action. The State of North Dakota's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-002, 2018-004, 2018-006, 2018-007, and 2018-008 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-005, 2018-009, 2018-010, 2018-011, 2018-012,

2018-013, 2018-014, 2018-015, 2018-016, 2018-018, 2018-019, 2018-020, 2018-021, 2018-022, 2018-023, 2018-024, 2018-025, 2018-026, 2018-027, 2018-028, 2018-029, 2018-030, 2018-031, 2018-032, 2018-033, 2018-034, 2018-035, 2018-036, 2018-037, 2018-038, 2018-040, 2018-041, 2018-044, 2018-045, and 2018-046 to be significant deficiencies.

The State of North Dakota's response to the internal control over compliance findings identified in our audit are described in the accompanying management's response and corrective action. The State of North Dakota's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for the State of North Dakota as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collective comprise the State of North Dakota's basic financial statements. We issued our reports thereon dated December 10, 2018 and December 8, 2017, respectively, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota

March 25, 2019

STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2018 and 2017
Index

Section I	Summary of Auditors' Results	<u>PAGE NO.</u> D - 4
Section II	Financial Statement Findings	D - 6
Section III	Findings and Questioned Costs for Federal Awards	D - 9

<u>STATE AGENCY</u>	<u>CFDA NUMBER</u>	<u>FEDERAL AGENCY</u>	<u>FINDING NUMBER</u>
Department of Human Services	93.777, 93.778	HHS	2018-001
Department of Human Services	93.777, 93.778	HHS	2018-002
Department of Human Services	93.777, 93.778	HHS	2018-003
Department of Human Services	93.777, 93.778, 93.767	HHS	2018-004
Department of Human Services	93.777, 93.778	HHS	2018-005
Department of Human Services	93.767	HHS	2018-006
Department of Human Services	93.575, 93.596	HHS	2018-007
Department of Human Services	93.575, 93.596	HHS	2018-008
Department of Human Services	93.575, 93.596	HHS	2018-009
Department of Human Services	93.575, 93.596	HHS	2018-010
Department of Human Services	93.575, 93.596	HHS	2018-011
Department of Human Services	93.575, 93.596	HHS	2018-012
Department of Human Services	93.575, 93.596	HHS	2018-013
Department of Human Services	93.575, 93.596	HHS	2018-014
Department of Human Services	93.575, 93.596	HHS	2018-015
Department of Human Services	93.575, 93.596	HHS	2018-016
Department of Human Services	93.575, 93.596	HHS	2018-017
Department of Human Services	93.575, 93.596	HHS	2018-018
Department of Human Services	93.575, 93.596	HHS	2018-019
Department of Human Services	93.659	HHS	2018-020
Department of Human Services	93.659	HHS	2018-021
Department of Human Services	93.568	HHS	2018-022
Department of Human Services	93.568	HHS	2018-023
Department of Human Services	93.568	HHS	2018-024
Department of Human Services	93.568	HHS	2018-025
Department of Human Services	93.566	HHS	2018-026
Department of Human Services	93.566	HHS	2018-027

**STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Fiscal Years Ended June 30, 2018 and 2017
Index**

Department of Human Services	93.959	HHS	2018-028
Department of Human Services	93.658	HHS	2018-029
Department of Human Services	93.563	HHS	2018-030
Department of Human Services	84.126	ED	2018-031
Department of Human Services	84.126	ED	2018-032
Department of Human Services	84.126	ED	2018-033
Department of Human Services	93.045	HHS	2018-034
Department of Human Services	93.568, 93.575, 93.596, 93.658	HHS	2018-035
Department of Human Services	93.777, 93.778, 93.767, 93.575, 93.596, 93.568, 93.658, 93.044, 93.045, 93.053, 93.563, 84.126	HHS/ED	2018-036
Department of Public Instruction	84.366	ED	2018-037
Department of Public Instruction	84.367	ED	2018-038
Department of Public Instruction	10.553, 10.555, 10.556, 10.559	USDA	2018-039
Department of Public Instruction	84.367, 10.565, 10.568, 10.569, 84.010, 84.027, 84.173, 84.287, 10.553, 10.555, 10.556, 10.559, 10.558, 84.366, 84.002, 10.567, 10.575	ED/USDA	2018-040
Department of Public Instruction	84.010, 84.027, 84.173, 10.553, 10.555, 10.556, 10.559, 10.558, 10.582, 10.567	ED/USDA	2018-041
Department of Public Instruction	84.367, 84.010, 84.027, 84.173, 84.287, 10.553, 10.555, 10.556, 10.559, 10.558	ED/USDA	2018-042
Governor's Office	93.777, 93.778	HHS	2018-043

**STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Fiscal Years Ended June 30, 2018 and 2017
Index**

Highway Patrol	20.218	DOT	2018-044
Office of Management and Budget	Various	Various	2018-045
University System	84.007, 84.038, 84.063, 84.268	ED	2018-046

**STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2018 and 2017

**SECTION I
SUMMARY OF AUDITORS' RESULTS**

<u>Financial Statements</u>	<u>2018</u>	<u>2017</u>
Type of auditors' report issued:	Unmodified	Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	No	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes	No
Noncompliance material to financial statements noted?	No	No
<u>Federal Awards</u>		
Internal control over major programs:		
Material weakness(es) identified?	Yes	Yes
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes	Yes
Type of auditors' report issued on compliance for major programs:		
Medicaid Cluster	Adverse	Adverse
CCDF Cluster	Qualified	Qualified
Children's Health Insurance Program	Qualified	Qualified
All other major programs	Unqualified	Unqualified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes	Yes

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.551, 10.561	SNAP Cluster
10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children

**STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2018 and 2017

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558	Child and Adult Care Food Program
20.218	Motor Carrier Safety Assistance
84.002	Adult Education – Basic Grants to States
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925	Student Financial Assistance Cluster
84.366	Mathematics and Science Partnerships
84.367	Supporting Effective Instruction State Grant
93.268	Immunization Cooperative Agreements
93.566	Refugee and Entrant Assistance State/Replacement
93.568	Low-Income Home Energy Assistance
93.575, 93.596	CCDF Cluster
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.767	Children’s Health Insurance Program
93.777, 93.778	Medicaid Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs: \$12,259,348

Auditee qualified as a low risk auditee? No

**STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2018 and 2017

**SECTION II
FINANCIAL STATEMENT FINDINGS**

OFFICE OF MANAGEMENT AND BUDGET

FINDING NUMBER: F18-1

Improper Calculation of Net Investment in Capital Assets

Condition:

The Office of Management and Budget did not properly calculate net investment in capital assets for governmental activities on the Government-Wide Statement of Net Position.

Effect:

Inaccurate financial statement presentation of net investment in capital assets.

Cause:

The Office of Management and Budget did not identify all necessary adjustments to properly calculate investment in capital assets net of related debt.

Criteria:

The calculation of net investment in capital assets utilizes multiple standards including Governmental Accounting Standards Board (GASB) Statement 34 para. 33-34; GASB Codification Section 2200.118; Governmental Accounting, Auditing, and Financial Reporting (GAAFR) pages 300-303.

Recommendation:

We recommend the Office of Management and Budget properly calculate net investment in capital assets for governmental activities on the Government-Wide Statement of Net Position.

Office of Management and Budget Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

**STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2018 and 2017

FINDING NUMBER: F18-2

Non-Descriptive State Special Revenue Fund Balance Classification

Condition:

The Office of Management and Budget is not disclosing significant state special revenue fund balance amounts as to descriptive purpose within the notes to the financial statements (Note 5). Approximately \$266 million state special revenue committed fund balance is classified for “other” purposes. This amount comprises 67% of the state special revenue committed fund balance.

Effect:

The purpose of commitment of significant amounts of state special revenue fund balance are not sufficiently disclosed.

Cause:

The Office of Management and Budget is not evaluating the significance of amounts in the “other” category of fund balance for further disclosure.

Criteria:

Governmental Accounting Standards Board (GASB) Statement 54 requires that fund balance be reported from the perspective of the underlying resources within fund balance and specific purpose information be disclosed in the notes to the financial statements. (GASB 54 para. 24)

Recommendation:

We recommend the Office of Management and Budget disclose significant committed state special revenue fund balance by purpose within the notes to the financial statements.

Office of Management and Budget Response/Corrective Action Plan:

See “Management’s Response and Corrective Action” section of this report.

**STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2018 and 2017

DEPARTMENT OF HUMAN SERVICES

FINDING NUMBER: F18-3

Lack of System Edit Checks for Medicaid Eligibility Verifications

Condition:

The computer system (SPACES) used by the Department of Human Services to determine eligibility for Medicaid Affordable Care Act cases does not have system edit checks in place to ensure the verification procedures are used in the eligibility determination process.

Effect:

Incorrect eligibility determinations are occurring that may cause payment errors. The FY 2018, 2017 ND Single Audit determined the Round 5 Pilot performed by the Department of Human Services' Quality Control Unit for July thru September 2016 identified 42 of 200 cases tested had eligibility determination errors or deficiencies, an error rate of 21%.

Cause:

Failure to fully implement a prior single audit recommendation which was originally issued in the FY2014, 13 Single Audit. The SPACES system has the required verifications in place but does not require their use before the eligibility determination is made. The Department of Human Services has indicated the SPACES release 2 will address the identified weaknesses but the release has been delayed until the first quarter of 2019.

Criteria:

45 CFR 75.303 (Code of Federal Regulations) states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Recommendation:

We recommend the Department of Human Services develop system edit checks within the SPACES system to ensure verifications are used in the eligibility determination process.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

DEPARTMENT OF HUMAN SERVICES

Finding Type:	Material Noncompliance
Finding:	2018-001
Federal Program:	Medicaid Cluster
CFDA #:	93.777, 93.778
Federal Award Number(s) and Year(s):	1705ND5MAP, 1805ND5MAP (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
	Centers for Medicare and Medicaid Services
Compliance Requirement:	Reporting
Questioned Cost:	\$0

Criteria:

42 CFR 430.30(c)(1) states the CMS-64 report is required to be submitted no later than 30 days after the end of each quarter.

Condition:

The Department of Human Services has not completed the quarterly CMS-64 report since the September 2017 quarter.

Cause:

The Department of Human Services has been unable to access the necessary information from the new Medicaid Management Information System (MMIS) system.

Effect:

The Department of Human Services did not report expenditures to the federal government and reconcile MMIS with the state's accounting system, which is used to prepare the State of North Dakota Comprehensive Annual Financial Report.

Context:

The CMS-64 report for the quarter ended September 30, 2017 reported approximately \$184 million of Federal expenditures, representing 11.5% of the total program Federal expenditures (\$1.6 billion) for fiscal years ending June 30, 2017 and 2018.

Identification as a Repeat Finding:

Finding 2016-002 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services complete the CMS-64 report no later than 30 days after the end of each quarter.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Material Weakness - Material Noncompliance
Finding:	2018-002
Federal Program:	Medicaid Cluster
CFDA #:	93.777, 93.778
Federal Award Number(s) and Year(s):	1705ND5MAP, 1805ND5MAP (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services (CMS)
Compliance Requirement:	Eligibility
Questioned Cost:	\$6,617

Criteria:

The State Medicaid Agency or its designee is required to determine client eligibility in accordance with eligibility requirements defined in the approved State plan (42 CFR 431.10).

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Medicaid eligibility systems do not have sufficient edit checks and system functionality to ensure eligibility determinations are proper.

The eligibility testing required by CMS (Round 5 Pilot) performed by the Department's Quality Control Unit for July thru September 2016 for the Medicaid program identified 42 of the 200 cases tested had eligibility determination errors or deficiencies, an error rate of 21%, including improper Federal payments of \$6,617.

Cause:

Errors made by eligibility workers are not detected by the eligibility system.

In addition, a majority of the eligibility determinations are made by county workers and as a result DHS has a limited ability to make necessary changes at the county level.

Effect:

The Round 5 Pilot identified improper payments of \$6,617. An accurate projection of questioned costs was unable to be determined as the information needed to perform the projection was not required to be accumulated as part of the review pilot.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Context:

The North Dakota Medical Assistance program had over 94,400 members that received payment in fiscal year ended June 30, 2017 and 92,400 members that received payment in fiscal year ended June 30, 2018.

Identification as a Repeat Finding:

Finding 2016-004 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services develop system edit checks and improve system functionality to ensure eligibility determinations made for the Medicaid program are proper.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Material Noncompliance
Finding:	2018-003
Federal Program:	Medicaid Cluster
CFDA #:	93.777, 93.778
Federal Award Number(s) and Year(s):	1705ND5MAP, 805ND5MAP (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	Unknown

Criteria:

42 CFR 455 requires states to have methods and criteria for identifying suspected fraud cases. One of those methods required is a properly designed and executed sampling plan.

The North Dakota Program Integrity Unit Sampling Plan outlines the type and frequency of audits to be performed.

Condition:

The Department of Human Services Program Integrity Unit did not fully execute their sampling plan for the Medicaid Program. The sampling plan, as designed, was not followed for the Recipient Analysis, Provider Analysis, and the New Rehabilitation Provider Audit.

Cause:

Failure to fully implement a prior single audit recommendation.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Effect:

Significant provider and recipient errors could potentially exist within the North Dakota Medicaid program without being detected and pursued.

Context:

The Recipient Analysis, Provider Analysis, and New Rehabilitation Provider Audits are required, by the sampling plan, to be performed once every six months. The Department did not perform these required reviews during the audited period.

Identification as a Repeat Finding:

Finding 2016-003 was reported in the immediate prior year. Findings 2014-002 and 2012-003 were made in prior years.

Recommendation:

We recommend the Department of Human Services ensure the Program Integrity Unit fully executes their sampling plan.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Material Weakness
Finding:	2018-004
Federal Program:	Medicaid Cluster and Children's Health Insurance Program
CFDA #:	93.777, 93.778, 93.767
Federal Award Number(s) and Year(s):	1705ND5MAP, 1805ND5MAP (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
	Centers for Medicare and Medicaid Services
Compliance Requirement:	Eligibility
Questioned Cost:	Unknown

Criteria:

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The computer system (SPACES) used by the Department of Human Services to determine eligibility for Medicaid Affordable Care Act cases and the Children's Health Insurance Program (CHIP) program does not

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For Fiscal Years Ended June 30, 2017 and 2018

have system edit checks in place to ensure the verification procedures are used in the eligibility determination process.

Cause:

Failure to fully implement a prior single audit recommendation which was originally issued in the 2013-2014 single audit. The SPACES system has the required verifications in place, but does not require their use before the eligibility determination is made. The Department of Human Services has indicated the SPACES release 2 will address the identified weaknesses but the release has been delayed until the summer of 2018.

Effect:

Incorrect eligibility determinations are occurring as noted in the Pilot 5 testing.

Context:

Disbursements made during fiscal years ended June 30, 2017 and 2018 totaled over \$500 million for the Medicaid Affordable Care Act and over \$49 million for the CHIP.

Identification as a Repeat Finding:

Finding 2016-006 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services develop system edit checks within the SPACES system to ensure verifications are used in the eligibility determination process.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-005
Federal Program:	Medicaid Cluster
CFDA #:	93.777, 93.778
Federal Award Number(s) and Year(s):	1705ND5MAP, 1805ND5MAP (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services
Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Questioned Cost:	\$23

Criteria:

45 CFR 75.403 states that in order to be allowable under Federal awards, a cost must be necessary and reasonable for the performance of the Federal award. Duplicate payments are neither necessary nor reasonable.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

Sixty potential duplicate payments were tested from the Medicaid Management Information System (MMIS). Testing identified 5 of these were duplicate payments from MMIS.

Cause:

System edit checks are not properly designed and working.

Effect:

The known unallowable costs charged to the program were \$23 and when projected against the entire population, the likely questioned costs were \$35,749.

Context:

123,254 claims totaling \$7.3 million were identified as potential duplicate payments.

Identification as a Repeat Finding:

Finding 2016-008 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services strengthen controls to prevent duplicate payments.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Material Weakness - Material Noncompliance
Finding:	2018-006
Federal Program:	Children's Health Insurance Program
CFDA #:	93.767
Federal Award Number(s) and Year(s):	05-1605ND5021, 1705ND5021 (2016, 2017)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services (CMS)
Compliance Requirement:	Eligibility
Questioned Cost:	\$607

Criteria:

The State CHIP Agency or its designee is required to determine client eligibility in accordance with eligibility requirements defined in the approved State plan (42 CFR 431.10).

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The information systems used by the Department of Human Services to perform Children's Health Insurance Program (CHIP) eligibility determinations do not have sufficient edit checks and system functionality to ensure eligibility determinations are proper.

The eligibility testing required by CMS, (Round 5 pilot) performed by the Quality Assurance/Quality Control Unit for July 2016 through September 2016 for the CHIP program identified 14 cases of 50 active cases that had eligibility determination errors or deficiencies, an error rate of 28%, including improper payments of \$607.

Cause:

Errors made by eligibility workers are not detected by the eligibility system.

Effect:

The Round 5 pilot identified improper payments of \$607. An accurate projection of questioned costs was unable to be determined as the information needed to perform the projection was not required to be accumulated as part of the review pilot.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Context:

The North Dakota CHIP had an average of approximately 2,200 children enrolled per month for the two fiscal years ended June 30, 2018.

Identification as a Repeat Finding:

Finding 2016-016 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services develop system edit checks and improve system functionality to ensure eligibility determinations made for the CHIP program are proper.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Material Weakness - Material Noncompliance
Finding:	2018-007
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	\$0

Criteria:

45 CFR 98.41(1)(i)(A) states lead agencies shall assure that children receiving services under the CCDF are age-appropriately immunized. Those health and safety provisions shall incorporate the latest recommendation for childhood immunization of the respective state. Lead agencies may exempt: (1) Children who are cared for by relatives, provided there are no other unrelated children who are cared for in the same setting. (2) Children who receive care in their own homes, provided there are no other unrelated children who are cared for in the home. (3) Children whose parents object to immunization on religious grounds. (4) Children whose medical condition contraindicates immunization.

45 CFR 98.41(iv) requires prevention and response to emergencies due to food and allergic reactions. Allergic reactions are identified on the Statement of Health for each individual child.

North Dakota Century Code section 50-11.1-07 requires a licensee to maintain records as the Department prescribes regarding each child, and shall report to the Department or the Department's authorized agent,

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

when requested, upon forms furnished by the Department, facts the Department may require with reference to each child.

Condition:

The Department of Human Services does not ensure that child care providers have records for enrolled children as identified by federal health and safety requirements. Required records include immunization records and a statement of health for each child enrolled with the provider. Of 108 licenses tested, 45 were either missing records or did not have documentation identifying records were reviewed during the licensing process resulting in a 41% error rate.

Cause:

Department approval of child care licenses does not include verification that county licensors reviewed required child care records and ensured missing documentation was obtained.

Effect:

Children could be at risk due to unidentified health concerns.

Context:

During fiscal years 2017 and 2018 there were 131 self-declared providers and 1,306 licensed providers that received payments totaling approximately \$20.1 million.

Recommendation:

We recommend the Department of Human Services develop procedures to ensure required child care records are maintained by the child care provider.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Material Weakness - Material Noncompliance
Finding:	2018-008
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2017G999005, 2017G999004, 2017G999005 (2017) 2018G999005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Subrecipient Monitoring
Questioned Cost:	\$0

Criteria:

45 CFR 98.11(b)(8) states that lead agencies shall ensure that sub-grantees that determine individual eligibility operate according to rules established by the program.

The Department's monthly sampling plan requires a sample size of 30 cases per service month. The Department's documented sampling methods state "prior to the end of the Federal Fiscal Year (FFY) sampling, a review of cases and associated counties is performed by Quality Control staff. A listing of counties not yet represented in any of the monthly samples is sent to Decision Support Services. If possible, the missing counties will be prioritized during the selection process for the remaining months of the FFY to ensure that a minimum of one case is selected for each county. If necessary, a review of the entire universe for the FFY will be conducted and cases from the missing counties will be selected for review."

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the federal award.

Condition:

The Department of Human Services' sampling methods for quality control reviews of Child Care Assistance eligibility determinations and related payments are insufficient. The quality control review is the Department's method of monitoring subrecipient counties. During the audit period, the Department had reduced their sample from 30 eligibility cases per month as identified in their monthly sampling plan to 10 eligibility cases without basis. A review of the sampling results determined that errors were identified in each monthly sample. The risks from these errors were not incorporated into the monthly sample selection process or determination of sample size. In addition, all samples are selected randomly and do not include a risk-based approach or assurance that all counties have been reviewed over a specified period of time.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Cause:

The Department has not properly assessed risks and developed the quality control sampling plan to address these risks. In addition, quality control procedures do not define timeliness of completion of reviews for all counties.

Effect:

Counties could be improperly determining eligibility for the Child Care Assistance program and it would go undetected. In addition, 11 of 53 counties were not reviewed during federal fiscal year 2017.

Context:

The North Dakota Child Care Assistance program issued payments in 3,044 cases totaling approximately \$9.6 million, and 2,843 cases totaling \$10.5 million during fiscal years ended June 30, 2017 and 2018 respectively. The Department's reduction in the monthly sample size from 30 cases down to 10 cases has resulted in only 4% of total cases being reviewed on an annual basis, compared to 12% prior to the reduction.

Identification as a Repeat Finding:

Finding 2016-024 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services develop adequate sampling methods for the selection of Child Care Assistance eligibility case files. Methods should include addressing identified risks, ensuring each county is reviewed over a specified time, and determining sample size based on prior errors.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-009
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2017G999005, 2017G999004, 2017G999005 (2017) 2018G999005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Period of Performance of Federal Funds
Questioned Cost:	\$682,531

Criteria:

45 CFR 75.309 allows a non-federal entity to charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the HHS awarding agency made the Federal award that were authorized by the Federal awarding agency.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services issued payments outside of the period performance for grant awards of the Child Care Assistance program. The Department's process for determining which grant year to apply expenditures did not include verifying when an expenditure was incurred or obligated. Payments totaling \$682,531 were issued before and/or after the period of performance.

Cause:

The Department misinterpreted the grant cutoff requirements and did not have proper controls in place to prevent and/or detect payments made outside the period of performance.

Effect:

Expenditures were not recorded in the proper grant year causing unallowable expenditures and inaccurate financial reporting.

Context:

Approximately 63,500 payments were made for the Child Care Assistance program for fiscal years 2017 and 2018. A total of 2,067 payments were made before the period of performance.

Recommendation:

We recommend the Department of Human Services develop procedures to detect and prevent Child Care Assistance Program payments from being made outside of the grant award's period of performance.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-010
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Questioned Cost:	\$529,160

Criteria:

North Dakota Administrative Code 75-02-01.3-10 states that the caretaker of each eligible child who receives or is offered child care services for which financial assistance is provided through the child care and development fund may choose the approved relative provider, registrant, holder of a self-declaration, or licensed provider of services to that child.

Department of Human Services Child Care Assistance Policy Manual section 400-28-105-25 states that the household's provider must be licensed (including military, tribal and out-of state), self-declared, or an approved relative provider. The license must be current and have an expiration date later than the date of the Child Care Assistance Provider's application.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services issued Child Care Assistance payments to providers that were improperly licensed. The Department requires that an individual is either an approved relative, self-declared, or licensed child care provider in order to receive payments. Sixty-five of 116 provider licenses reviewed were determined to be improperly licensed, an error rate of 56%. These providers received \$529,160 in payments during the periods of improper licensure.

Cause:

The Department has not designed consistent procedures to ensure licensing applications include all

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

required documents. In addition, they rely on the licensing process and do not perform sufficient independent verifications that payments are issued to properly licensed providers.

Effect:

Payments are being issued to child care providers that may not be eligible to receive them.

Context:

During fiscal years 2017 and 2018 there were 131 self-declared providers and 1,306 licensed providers that received payments totaling approximately \$20.1 million.

Identification as a Repeat Finding:

Finding 2016-021 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services ensure that child care providers have met all necessary licensing requirements prior to issuing Child Care Assistance payments.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-011
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Questioned Cost:	\$1,843

Criteria:

45 CFR 75.403 states that in order to be allowable under Federal awards, a cost must be necessary and reasonable for the performance of the Federal award. Duplicate payments are neither necessary nor reasonable.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services issued duplicate and other improper payments to child care providers receiving payments from the Child Care Assistance program. We tested 40 payments and identified \$1,843 of improper payments. The identified circumstances are as follows:

- One parent was issued two identical certificates. One was issued under the parent's social security number and the other was issued under a plug social security number. This resulted in a \$727 duplicate payment.
- Two parents with split custody submitted individual billings for care provided on behalf of children in common. Each billing showed 4 weeks of care provided for 50% of the total monthly cost. This caused the system to overpay the monthly maximums. This resulted in \$486 of improper payments.
- One billing assigned amounts to the incorrect child within a family. The Department entered a correction which resulted in an improper payment of \$30.

In addition, it was identified that 39 children were improperly entered into the Child Care Assistance program. This resulted in improper payments of \$600.

Cause:

The Department does not have proper procedures in place to detect and prevent duplicate or improper payments from being issued.

Effect:

The Department issued payments that were not allowable under the Child Care Development Block Grant.

Context:

The audit identified 416 potential duplicate payments during the audit period. 6 out of the 40 potential duplicate payments tested were considered errors totaling \$1,243. These errors projected to the remaining population, of potential duplicate payments, would total \$2,007.

The audit also included testing other suspected improper payments. The suspected payment errors were identified through detailed analytical procedures. The audit determined that 39 out of 294 children tested were entered in the Child Care Assistance program incorrectly, resulting in payment errors totaling \$600. No projection of this error amount was performed as 100% of the suspected improper payments were tested.

The total questioned cost, including only the known errors in both tests described above, for this finding is \$1,843.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For Fiscal Years Ended June 30, 2017 and 2018

Identification as a Repeat Finding:

Finding 2016-022 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services develop and implement procedures to detect and prevent duplicate and other improper payments from being issued under the Child Care Assistance program.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-012
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2017G9996005, 2017G999004, 2017G999005 (2017) 2018G9996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Eligibility
Questioned Cost:	\$216

Criteria:

45 CFR 98.68(c) states that lead agencies must have procedures in place for documenting and verifying eligibility.

45 CFR 98.45(k) states that lead agencies shall establish a sliding fee scale, based on family size, income, and other appropriate factors, that provides for cost sharing by families that receive CCDF child care services.

45 CFR 98.20(a) states that children must be under age 13, reside with a family whose income does not exceed 85 percent of State/territorial/tribal median income for a family of the same size, and reside with a parent who is working or attending a job training or education program; or are in need of, or are receiving protective services. Lead agencies may choose to provide services during period of job search.

Condition:

The Department of Human Services did not properly determine eligibility in 15 of 60 child care assistance cases reviewed. Each of the cases had one or more of the following errors: improperly calculated household income, missing birth records, missing income verifications, improper household size, payment on behalf of an incorrect child, exclusion of spousal support, and missing child support documentations.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

The errors resulted in improper payments totaling \$216. When projected against the entire population, the projected error is \$280,543.

Cause:

The checklist developed by the Department does not contain necessary verifications such as proper documentation to accurately determine eligibility and is not used consistently. In addition, data entry and income calculations were not being completed consistently and accurately.

Effect:

Unallowable payments were made to providers on behalf of individuals whose eligibility for the Child Care Assistance Program were not proper.

Context:

The identified weaknesses apply to 4,075 cases that received over \$20.1 million in payments for fiscal years ended June 30, 2017 and 2018.

Identification as a Repeat Finding:

Findings 2016-018 and 2016-028 were reported in the immediate prior year. Findings 2014-020, 2014-017, 2012-018, 2012-024, 2010-022, 2008-006 were reported in prior years.

Recommendation:

We recommend the Department of Human Services:

1. Develop and implement controls to ensure that all eligibility workers are collecting and maintaining all applicable information for Child Care Assistance eligibility determinations, and
2. Properly determine eligibility for individuals receiving Child Care Assistance and issue payments that comply with requirements set in the Code of Federal Regulations for Child Care Development Funds.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-013
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	\$0

Criteria:

North Dakota Century Code (NDCC) section 50-11.1-07.2 requires that the Department or the Department's authorized agency issue a correction order whenever it is determined upon inspection that a program or premises is not in compliance with this chapter or rules adopted under this chapter.

NDCC section 50-11.1-07.3 requires the Department or the Department's authorized agent shall re-inspect an early childhood program issued a correction order under NDCC section 50-11.1-07.2, at the end of the period allowed for correction.

45 CFR 98.41 requires that lead agencies must certify that procedures are in effect to ensure that providers serving children who receive subsidies comply with all applicable health and safety requirements.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services is not properly monitoring corrective orders issued to child care providers and performing re-inspections of identified deficiencies within specified time frames. Thirty-four of 668 (5.1%) corrective orders issued during our audit period did not identify a date the orders were determined to be corrected. In addition, 139 of 668 (20.8%) corrective orders were not re-inspected within the 24 hour, 20 day, or 60 day time frame allowed for correction.

Cause:

The Department's procedures for monitoring the resolution of corrective orders is ineffective.

Effect:

Child care providers are operating without proper follow up of corrective orders jeopardizing the health

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

and safety of children. In addition, the Department is not ensuring providers are meeting health and safety requirements as required by 45 CFR section 98.41.

Context:

During fiscal years 2017 and 2018 there were 1,306 licensed providers receiving payments from the Child Care Assistance program.

The following list is the number of corrective orders issued by calendar year:

2018 - 134 (through July)

2017 - 338

2016 - 341

2015 - 262

Identification as a Repeat Finding:

Finding 2016-026 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services develop procedures to monitor and ensure the resolution of corrective orders including that resolution occurs within specified time frames.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-014
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	\$0

Criteria:

45 CFR 98.41 states that lead agencies must certify that procedures are in effect to ensure that child care providers, for which assistance is provided under the Child Care Assistance Program, comply with all applicable health and safety requirements.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

The requirements for self-declared child care providers are documented in the North Dakota Administrative Code (NDAC) section 75-03-07.1.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services is not ensuring self-declared providers comply with all health and safety standards as defined by North Dakota Administrative Code. The checklists used by county licensors, when conducting annual on-site licensing studies, do not contain all necessary health and safety requirements. The licensing study does not include items related to the following health and safety standard requirements: prevention and control of infectious disease; prevention of sudden infant death syndrome and use of safe sleeping practices; administration of medication, consistent with standards of parental consent; prevention and responses to emergencies due to food and allergic reaction; prevention of shaken baby syndrome, abusive head trauma, and child maltreatment; emergency preparedness and response planning; appropriate precautions if transporting children; and verification of CPR and first aid training.

Cause:

The Department did not update licensing materials to include verification that all required health and safety standards were met prior to licensing.

Effect:

Child care providers may be operating without complying with health and safety requirements, potentially jeopardizing the health and safety of children.

Context:

Disbursements for the fiscal years ended June 30, 2017 and 2018 to self-declared providers totaled \$965,716, representing 4.5% of the programs' total federal expenditures.

Identification as a Repeat Finding:

Finding 2016-029 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services:

1. Update the licensing study to include requirements for all necessary health and safety standards for self-declared providers, and
2. Ensure self-declared providers meet all health and safety standards required to be licensed.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency
Finding:	2018-015
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	Unknown

Criteria:

45 CFR 98.60 states lead agencies shall recover child care payments that are the result of fraud. These payments shall be recovered from the party responsible for committing the fraud.

OMB Circular A-133 Compliance Supplement, Section 6, requires that management follows up on irregularities and deficiencies to determine cause.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services does not have a centralized tracking mechanism to log all reports of potential instances of fraud in the Child Care Assistance Program. Reports of potential fraud are received through the fraud hotline, county social services offices, or internally from other economic assistance programs. All instances of potential fraud are forwarded to the counties for investigation and determination of whether the fraud occurred. Each county is responsible for ensuring all irregularities and deficiencies are properly resolved. Instances of potential fraud are not forwarded to the state until the county determines fraud occurred. The 52 instances of fraud identified during our audit period were reports directly received by the county social services offices. Without a centralized tracking mechanism, the Department is not able to properly monitor that counties make timely and proper determinations of fraud for all reports received or identify the extent of potential fraud within the program. The Department relies on the county fraud determinations to evaluate further action and recoupment of payments.

Cause:

The Department has not properly developed procedures to monitor the activities of the counties for fraud investigation and determination.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Effect:

Instances of potential fraud may not be investigated timely or result in improper determination.

Context:

The North Dakota Child Care Assistance program had 4,075 cases for fiscal years ended June 30, 2017 and 2018, with payments totaling over \$20.1 million. The Department does maintain a log for reports received through the state office and verifies appropriate investigation is completed by the county. This log accounted for 6 reports during our audit period. None of these reports were determined to be fraud.

Identification as a Repeat Finding:

Finding 2016-030 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services develop a centralized tracking mechanism for all reports of irregularities and deficiencies of the Child Care Assistance Program. In addition, we recommend the Department develop procedures for monitoring the timely and proper determination of fraudulent activity.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency
Finding:	2018-016
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Subrecipient Monitoring
Questioned Cost:	Unknown

Criteria:

45 CFR 98.11 states that the Lead Agency shall retain overall responsibility for the administration of the program and monitor the program and services.

A-133 Compliance Supplement part 6 for internal control requires management to follow up on irregularities and deficiencies to determine the cause.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services does not properly monitor subrecipients for the Child Care Assistance Program. Any eligibility errors identified during the Quality Control monitoring process are forwarded to the county for correction. The counties are responsible for identifying the extent of errors and establishing recoupments. The Department does not review the errors to evaluate the types of errors and the extent of errors by county, worker, or overall. Without this information, the cause of errors in eligibility determinations are not being corrected through policy changes, internal memos, or additional training.

Cause:

The Department has not developed sufficient procedures to track errors identified during the Quality Control review process of county eligibility determinations.

Effect:

Overpayments may not be recouped for the entire overpayment period and the same administrative mistakes could continue to be made resulting in more improper payments.

Context:

The Child Care Assistance program paid approximately \$5.2 million to subrecipients during fiscal years 2017 and 2018.

Recommendation:

We recommend the Department of Human Services develop a centralized tracking mechanism to properly monitor subrecipient corrective actions and deficiencies identified in the Quality Control eligibility reviews.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Other Noncompliance
Finding:	2018-017
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	\$0

Criteria:

45 CFR 98.42 requires that not less than annually, an unannounced inspection for compliance with child care licensing standards, which shall include an inspection for compliance with health and safety and fire standards, shall be completed.

Department policy 620-01-116 states "The authorized agent is required to perform an unannounced review at least annually for each licensed or self-declared child care provider."

Condition:

The Department of Human Services is not performing annual unannounced inspections of all licensed and self-declared child care providers in operation. Of the 99 provider licenses tested, 25 providers (25.3%) did not have an annual unannounced inspection completed.

Cause:

The Department's procedures for ensuring unannounced visits are performed annually by county licensors are ineffective.

Effect:

Child care providers are operating child care facilities without proper monitoring of whether health and safety conditions have been met.

Context:

During fiscal years 2017 and 2018 there were 131 self-declared providers and 1,306 licensed providers receiving payments from the Child Care Assistance program.

Identification as a Repeat Finding:

Finding 2016-027 was reported in the immediate prior year.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Recommendation:

We recommend the Department of Human Services perform annual unannounced inspections of licensed and self-declared child care providers in operation as required by the Code of Federal Regulations and Department policy.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency
Finding:	2018-018
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	Unknown

Criteria:

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The Department's Early Childhood Services Quality Assurance Policy (620-01-20-20) requires the regional office to perform random provider reviews on an annual basis with the authorized agent.

Condition:

The Department of Human Services' monitoring procedures of the county licensors of child care providers is ineffective. The Department's regional supervisors perform procedural reviews of county licensor activities. The selection procedures do not include assurance that activities of all county licensors are reviewed. In addition, errors identified during our testing indicate these reviews are clearly ineffective at identifying material weaknesses and inconsistencies. These errors include nonperformance of unannounced visits, lack of monitoring of corrective orders, and improperly licensed providers.

Cause:

The Department has not designed monitoring procedures to carry out the purpose of licensing early childhood service providers to safeguard the health, safety, and development of children.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Effect:

Child care providers are operating without complying with licensing requirements and proper monitoring of health and safety conditions which may jeopardize the health and safety of children.

Context:

The Child Care Assistance program has 5 regional county licensors.

Identification as a Repeat Finding:

Finding 2016-025 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services perform effective monitoring procedures to ensure all functions of the Child Care Assistance program are properly completed including monitoring correction orders, completing unannounced visits, and properly licensing providers.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency
Finding:	2018-019
Federal Program:	CCDF Cluster
CFDA #:	93.575, 93.596
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005 (2017) 2018G996005, 2018G999004, 2018G999005 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	\$0

Criteria:

45 CFR 98.60 states that lead agencies shall recover child care payments that are a result of fraud. These payments shall be recovered from the party responsible for committing fraud.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Condition:

The Department of Human Services has not developed methods to identify payments made on behalf of a child associated with multiple cases for the Child Care Assistance Program. Parents with split custody are each allowed to receive assistance according to their individual case; however, there are no reviews to ensure that the program is not paying twice for care provided to children in common for the same time period. The Child Care Assistance system allows monthly payment thresholds that would apply for intact families to be improperly exceeded in split custody situations since cases are not associated in the system.

Cause:

The Department has not properly identified situations that would allow for fraud to occur in the Child Care Assistance Program. In addition, they have not developed methods for isolating payments made in these situations or ways to verify whether they are fraudulent.

Effect:

The Child Care Assistance program could be issuing payments as a result of fraudulent activity by providers or assistance recipients. These payments would occur without detection.

Context:

The North Dakota Child Care Assistance program had 4,075 cases for fiscal years ended June 30, 2017 and 2018, with payments totaling over \$20.1 million and DHS does not have the ability to easily determine the number of children in multiple cases.

Identification as a Repeat Finding:

Finding 2016-023 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services develop additional methods to detect instances that could result in fraudulent Child Care Assistance payments.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-020
Federal Program:	Adoption Assistance
CFDA #:	93.659
Federal Award Number(s) and Year(s):	1701NDADPT, 1801NDADPT (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
	Administration for Children and Families
Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Questioned Cost:	\$367,965

Criteria:

42 USC 673(a)(3) is the U.S. Code for agreements between the adoptive parents and the State. It states: The amount of the payments to be made in any case under clauses (i) and (ii) of paragraph (1)(B) shall be determined through agreement between the adoptive parents and the State or local agency administering the program under this section, which shall take into consideration the circumstances of the adopting parents and the needs of the child being adopted, and may be readjusted periodically, with the concurrence of the adopting parents (which may be specified in the adoption assistance agreement), depending upon changes in such circumstances.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services made 15 improper monthly maintenance payments to an adoptive parent from October 2016 to December 2017 before the improper payments were identified by the Department. The total amount of improper payments was \$751,500, in which \$375,750 was paid with Federal funding. There was a monthly recoupment set up in February 2018 for \$3,114, but as of June 30th, 2018, only \$7,785 in federal funds had been recouped from the adoptive parent. The Administration for Children and Families (ACF) was not notified of the total amount of significant improper payments.

Cause:

The Department mis-keyed the payment amount into the payment system. At the time the payment was keyed, the Department did not have sufficient internal controls in place to detect this type of error.

Effect:

The Adoption Assistance program fiscal year 2017 Schedule of Expenditures of Federal Awards (SEFA) had \$225,450 in unallowable expenditures and the fiscal year 2018 SEFA had \$142,515 in unallowable expenditures. The erroneous payments resulted in a total questioned cost of \$367,965.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Context:

The adoptive parent agreed on \$1,125 as a monthly maintenance payment based on the needs of the adoptive child. When the amount was keyed into the payment system, the monthly maintenance payment was keyed in as \$51,225. On February 1, 2018, the Department implemented a control for a secondary reviewer of the payment to prevent this type of error from happening in the future.

Recommendation:

We recommend the Department of Human Services ensure monthly maintenance payments made in the Adoption Assistance program are proper.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-021
Federal Program:	Adoption Assistance
CFDA #:	93.659
Federal Award Number(s) and Year(s):	1701NDADPT (2017)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Level of Effort
Questioned Cost:	\$0

Criteria:

42 USC 673 (a)(8) is the maintenance of effort U.S Code for the adoption assistance program. It states: A State shall spend an amount equal to the amount of the savings (if any) in State expenditures under this part resulting from the application of paragraph (2)(A)(ii) to all applicable children for a fiscal year, to provide to children of families any service that may be provided under part B or this part. A State shall spend not less than 30 percent of any such savings on post-adoption services, post-guardianship services, and services to support and sustain positive permanent outcomes for children who otherwise might enter into foster care under the responsibility of the State, with at least $\frac{2}{3}$ of the spending by the State to comply with such 30 percent requirement being spent on post-adoption and post-guardianship services. A State shall calculate the savings (if any) resulting from the application of paragraph (2)(A)(ii) to all applicable children for a fiscal year, using a methodology specified by the Secretary or an alternate methodology proposed by the State and approved by the Secretary. A State shall annually report to the Secretary the methodology used to make the calculation described in subparagraph (A), without regard to whether any savings are found, the amount of any savings referred to in subparagraph (A), and how any such savings are spent, accounting for and reporting the spending separately from any other spending reported to the Secretary under part B of this part.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Condition:

The Department of Human Services did not include all expenditures in the calculation of savings of state funds for the Adoption Assistance program based on Title IV Section 473 of the Social Security Act. Children adopted that would normally have a 100% state funded subsidy payment can now qualify for a 50% match of federal funds for the subsidy payments if the child meets criteria created by the Federal government. The 50% state funds saved during this process are to be used on post-adoption services and other child welfare services. There was a total of \$69,840 in subsidy expenditures and \$197,036.89 in administrative expenditures that were not included in the calculation of state funds saved.

Cause:

The Department was not aware that certain expenditures were not included in the data file received by the Department's IT division. Additionally, the Department was not aware of the second run of administrative expenditures that are posted prior to state fiscal year close.

Effect:

There is the potential of underspent state funds on areas of child welfare services including the 30% required to be spent on post-adoption services and two-thirds of 30% required to be spent on post-adoption and post-guardianship services.

The savings amount reported on Part 4 of the CB-496 Federal Report from September 30, 2017 is incorrect.

Context:

The amount of additional savings that the Department could spend on post adoption services, services for children at risk of foster care, and other Title IV-E and IV-B allowable services was \$56,584 which is 6% of the total savings reported in Federal fiscal year 17.

Recommendation:

We recommend the Department of Human Services properly calculate the savings of State funds for the Adoption Assistance program.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-022
Federal Program:	Low-Income Home Energy Assistance
CFDA #:	93.568
Federal Award Number(s) and Year(s):	2017G992201, 2017G992626, 2018G992201 (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
	Administration for Children and Families
Compliance Requirement:	Period of Performance of Federal Funds
Questioned Cost:	\$40,994

Criteria:

45 CFR 75.309 allows a non-federal entity to charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the HHS awarding agency made the Federal award that were authorized by the Federal awarding agency.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services made payments under the Low-Income Home Energy Assistance Program (LIHEAP) outside of the grant award's period of performance. Payments were made for expenses incurred before the period of performance, these payments totaled \$25,935 for the 2017 fiscal year grant award and \$15,059 for the 2018 fiscal year grant award. All payments made before the period of performance were considered the total questioned costs of \$40,994.

Cause:

The Department misinterpreted the grant cutoff requirements and did not have proper controls in place to prevent and/or detect payments made outside the period of performance.

Effect:

Expenditures were not recorded in the proper grant year causing unallowable expenditures and inaccurate financial reporting.

Context:

Approximately 170,000 payments were made from the LIHEAP program for fiscal years 2017 and 2018. A total of 17 payments were made before the period of performance.

Identification as a Repeat Finding:

Finding 2016-023 was reported in the immediate prior year.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Recommendation:

We recommend the Department of Human Services implement controls to detect and prevent LIHEAP payments from being made outside of the grant award's period of performance.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-023
Federal Program:	Low-Income Home Energy Assistance
CFDA #:	93.568
Federal Award Number(s) and Year(s):	2012G992201, 2012G99BX11 (2012)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Earmarking
Questioned Cost:	\$20,478

Criteria:

42 USC 8624(b)(9)(A) states that the State may use, for planning and administering the use of funds, no more than 10% of the State's LIHEAP funds for a Federal fiscal year.

45 CFR 96.88 states that any expenditure for governmental functions normally associated with administration of a public assistance program must be included in determining administrative costs subject to the statutory limitation on administrative costs, regardless of whether the expenditure is incurred by the State, a subrecipient, a grantee, or a contractor of the State.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services is not including administrative costs at the subrecipient level in tracking compliance with planning and administrative cost limits for the Low-Income Home Energy Assistance Program (LIHEAP). Including such costs for Federal fiscal year 2012 grant that closed during the audit period would have caused the Department to over spend the administrative cost limit by \$20,478. This entire amount will be considered the questioned costs.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Cause:

The Department had applied a TANF definition of administrative costs which appears to conflict with the applicable LIHEAP administrative cost limits.

Effect:

By not including subrecipient administrative costs in their tracking spreadsheet, the Department is at risk of noncompliance with administrative costs limits.

Context:

To test compliance with administrative cost limits we can only review grants that were closed during our audit period. For our audit period, Federal fiscal year 2011 and 2012 grants closed. For 2012, the Department reported having a balance of approximately \$190,000 that could have been spent on administrative costs before being at risk of noncompliance, while subrecipient administrative costs for 2012 totaled approximately \$210,000. For 2011 the Department could have spent more than \$700,000 in administrative costs before being at risk of noncompliance with administrative cost limits.

Recommendation:

We recommend the Department properly account for subrecipient and contractor administrative costs when tracking compliance with administrative cost limits.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-024
Federal Program:	Low-Income Home Energy Assistance
CFDA #:	93.568
Federal Award Number(s) and Year(s):	2016G992625, 2016G992201, 2017G992201, 2017G992626, 2018G992201 (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Eligibility
Questioned Cost:	\$1,071

Criteria:

Sections of North Dakota's State Plan for the Low-Income Home Energy Assistance program require income verification, income eligibility, allowable heating sources.

- The State Plan for Federal Fiscal Year 2018 states that sources of income will be converted to an annual amount to be comparable with the current maximum eligibility levels. For applicants

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

whom a source of income has changed between two consecutive months by \$400 or more; or if the household's reported income in a current month is at or near zero, the income will be annualized using a 3 month average by taking the sum of the prior months income, the current month's income and a projection of the following month's income will be multiplied by four to convert to an annual figure. When no reliable projection of the following month's income can be obtained, the income in the current month will be substituted in the formula.

- The State Plan also states that all sources and types of income and deductible expenses must be verified by written documentation except income of less than \$500 per year and deductible expenses that are less than \$1,000 per year.
- Department of Human Service's Policy 415-30-15-05 states that LIHEAP will not pay for a secondary heat source unless it is in a primary living space and LIHEAP will not pay for non-installed appliances such as space heaters or electric fireplaces.
- Department of Human Service's Policy 415-40-05 states that benefit levels will not be adjusted under the Heating Assistance Program if the client reports only an income change.

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services did not properly calculate benefit payments in 6 of the 40 LIHEAP payments tested. The program pays a percentage of eligible households heating bills, referred to as the "LIHEAP Share Percentage". The LIHEAP share percentage is rounded up to the nearest 5%. Errors were only noted when they would cause a change in the LIHEAP percentage, and therefore would have an effect on the benefits paid out. Errors identified in testing related to improperly calculating household income including not properly annualizing income when a household's income (from a single source) changes by more than \$400 in two consecutive months, not using correct amounts for child support and social security received, and unsupported expense deductions. Additional errors found in testing included payments made for a secondary heat source without verification of heat source to determine if it was an allowable secondary heat source or not. Also, a re-determination was done that increased a client's LIHEAP percentage even though the program's policy manual doesn't allow re-determinations for changes in income. The errors resulted in improper payments totaling \$1,071. When projected against the entire population, the projected error is \$482,813.

Cause:

In some cases, county eligibility workers didn't provide enough documentation on how annual income was determined. The Department has a number of policies relating to income, which appear to cause confusion on information the worker is to verify and how they are to calculate annual income. It was also noted in 20 of the 40 cases reviewed that workers are not checking NDVerify to verify reported income such as social security and child support, as well as checking for unreported sources of income.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Effect:

Improper overpayment of LIHEAP benefits.

Context:

Approximately 170,000 payments, totaling \$22 million, were made from the LIHEAP program for fiscal years 2017 and 2018.

Identification as a Repeat Finding:

Findings 2016-044 and 2016-045 were reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services review policies and processes surrounding the calculation of benefits for the Low-Income Home Energy Assistance Program (LIHEAP) to ensure proper payments are being made.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency
Finding:	2018-025
Federal Program:	Low-Income Home Energy Assistance
CFDA #:	93.568
Federal Award Number(s) and Year(s):	2016G992625, 2016G992201, 2017G992201, 2017G992626, 2018G992201 (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Eligibility
Questioned Cost:	\$0

Criteria:

DHS Policy 415-25-05-05 lists the expenses that are allowed to be deducted from the household's gross income.

"Standards for Internal Control in the Federal Government" (Green Book) requires management to design, implement, and operate internal controls to achieve its objectives related to operations, reporting, and compliance. Management is to design appropriate types of control activities for the entity's internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Condition:

The Department of Human Services (DHS) application form completed by individuals applying for the Low-Income Home Energy Assistance Program (LIHEAP) does not contain fields for all of the expenses allowed, under DHS Policy 415-25-05-05, to be deducted from the household's gross income.

Cause:

Lack of oversight by the department to ensure all deductions from income listed in their policy manual are included on the program application form.

Effect:

DHS uses the application form as a control to ensure the necessary information is being collected to determine program eligibility and benefits. If expense deductions are not included on the form, applicants would be unaware to report the deductions and end up reporting a higher adjusted income and potentially not receiving all of the benefits they were eligible for.

Context:

27,730 heating applications were submitted to the Department of Human Services LIHEAP program during fiscal years ended June 30, 2017 and 2018. Approximately 3,000 of those applications were denied, potentially due to excessive income.

Recommendation:

We recommend the Department of Human Services update the LIHEAP application form to include fields for all allowable expense deductions.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-026
Federal Program:	Refugee and Entrant Assistance – State Administered Programs
CFDA #:	93.566
Federal Award Number(s) and Year(s):	1601NDRCMA, 1701NDRCMA, 1801NDRCMA (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Health and Human Services Administration for Children and Families Office of Refugee Resettlement (ORR)
Compliance Requirement:	Period of Performance of Federal Funds
Questioned Cost:	\$117,635

Criteria:

Period of performance requirements apply per 34 CFR 361.64 which states, " (a) Except as provided in paragraph (b) of this section, any Federal funds, including reallocated funds, that are appropriated for a fiscal year to carry out a program under this part that are not obligated by the State by the beginning of the succeeding fiscal year and any program income received during a fiscal year that is not obligated by the State by the beginning of the succeeding fiscal year remain available for obligation by the State during that succeeding fiscal year." In addition, "(b) Federal funds appropriated for a fiscal year remain available for obligation in the succeeding fiscal year only to the extent that the State met the matching requirement for those Federal funds by obligating, in accordance with 34 CFR 76.707, the non-Federal share in the fiscal year for which the funds were appropriated."

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services, under the Refugee and Entrant Assistance program, made payments outside the Federal period of performance requirements. There were 25 payments totaling \$56,012 for the federal fiscal year 2017 grant and 26 payments totaling \$61,623 for the federal fiscal year 2018 grant.

Cause:

The Refugee and Entrant Assistance program does not have sufficient control procedures in place to prevent and detect payments from occurring outside the period of performance.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Effect:

Unallowable costs were charged to the grant. All possible vouchers were reviewed, resulting in total questioned costs of \$117,635.

Context:

Expenditures charged to the federal fiscal year 2017 grant totaled approximately \$1.7 million and \$1.1 million for the federal fiscal year 2018 grant.

Recommendation:

We recommend the Department of Human Services implement control procedures to prevent and detect payments of the Refugee and Entrant Assistance program from occurring outside the period of performance.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-027
Federal Program:	Refugee and Entrant Assistance – State Administered Programs
CFDA #:	93.566
Federal Award Number(s) and Year(s):	1601NDRCMA, 1701NDRCMA, 1801NDRCMA (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Health and Human Services Administration for Children and Families Office of Refugee Resettlement (ORR)
Compliance Requirement:	Reporting
Questioned Cost:	\$0

Criteria:

Title 2 CFR Part 200 Subpart D - Post Federal Award Requirements -- D requires that the pass-through entity monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include reviewing financial and performance reports required by the pass-through entity.

Title 45 CFR Part 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The Department of Human Services does not review the ORR-6 Performance Report, that is prepared and submitted by Lutheran Social Services on a trimester basis to the Office of Refugee Resettlement (ORR), for accuracy or completion.

Cause:

Lutheran Social Services completes and submits the report, therefore the Department of Human Services did not feel the need to provide oversight of the report.

Effect:

Without reviewing the report, Lutheran Social Services may be submitting incomplete or incorrect information to ORR.

Context:

The ORR-6, Performance Report contains a narrative and statistical information on program performance for cash assistance, medical assistance, social services, medical screening, and the provision of services to unaccompanied minors.

Recommendation:

We recommend the Department of Human Services implement a review process to ensure accuracy and completion of the ORR-6 Performance Report prepared and submitted by Lutheran Social Services.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-028
Federal Program:	Block Grants for Prevention and Treatment of Substance Abuse
CFDA #:	93.959
Federal Award Number(s) and Year(s):	2B08TI010033-15, 2B08TI010033-16 (2015, 2016)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Substance Abuse and Mental Health Services Administration
Compliance Requirement:	Period of Performance of Federal Funds
Questioned Cost:	\$31,143

Criteria:

34 CFR 361.64 states:

(b) "Federal funds appropriated for a fiscal year remain available for obligation in the succeeding fiscal year only to the extent that the State met the matching requirement for those Federal funds by obligating, in accordance with 34 CFR 76.707, the non-Federal share in the fiscal year for which the funds were appropriated."

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services, under the Substance Abuse Prevention and Treatment program, made payments outside the Federal period of performance requirements. The payments totaled \$20,776 for the federal fiscal year 2015 grant and \$10,367 for the federal fiscal year 2016 grant.

Cause:

The Substance Abuse Prevention and Treatment program does not have sufficient control procedures in place to prevent and detect payments from occurring outside the period of performance.

Effect:

Unallowable costs were charged to the grant. All possible vouchers were reviewed, resulting in total questioned costs of \$31,143

Context:

Federal expenditures for the Block Grants for the Prevention and Treatment of Substance Abuse program totaled \$16.6 million for fiscal years ending June 30, 2017 and 2018.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Recommendation:

We recommend the Department of Human Services implement control procedures to prevent and detect Substance Abuse Prevention and Treatment payments from occurring outside the period of performance.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency
Finding:	2018-029
Federal Program:	Foster Care – Title IV-E
CFDA #:	93.658
Federal Award Number(s) and Year(s):	2016G994107, 2017G994107, 2018G994107 (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Subrecipient Monitoring
Questioned Cost:	Unknown

Criteria:

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal Statutes, regulations and the terms and conditions of the Federal award.

The Department of Human Services Foster Care Eligibility Policy Manual 447-10-18 states "Feedback will be provided to the financial county within 30 days following the audit. If an error is discovered, the State Review Team will provide the financial county with an explanation of the error and instructions on how to correct the error, if applicable. The financial county must rectify correctable errors within 30 days from notification. The financial county must provide the State Review Team with documentation of the corrective action and the date of completion."

Condition:

The Department of Human Services' subrecipient monitoring procedures for the Foster Care program are inadequate. The database used to track corrective actions did not contain dates for the receipt of corrective actions in the State Office for 13 cases reviewed. In addition, three cases that received proper correction were not received timely.

Cause:

The state office for the Foster Care program is not ensuring that subrecipient monitoring procedures are being completed.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Effect:

The Department identifies errors during reviews of eligibility determinations made by the subrecipient. These errors may continue to occur without proper and timely completion of corrective actions.

Context:

During our audit period, a total of 160 eligibility case reviews had corrective actions. The errors identified in testing resulted in 10% of these cases not having proper monitoring.

Identification as a Repeat Finding:

Finding 2016-034 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services ensure proper and timely resolution for corrective actions identified during subrecipient monitoring for the Foster Care Program.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency
Finding:	2018-030
Federal Program:	Child Support Enforcement
CFDA #:	93.563
Federal Award Number(s) and Year(s):	1604NDCSES, 1704NDCSES, 1804NDCSES (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Questioned Cost:	Unknown

Criteria:

According to "Standards for Internal Control in the Federal Government", control activities, including reconciliations, are developed to confirm transactions and events are valid. Transactions must also be promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. (GAO-14-704G para. 10.01, 10.03, 10.10)

Condition:

The Department of Human Services does not complete a timely final reconciliation of amounts for the Child Support Enforcement program. Amounts reported to the Administration for Children and Families

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

and recorded in the State's accounting system are not reconciled at the end of each grant within a reasonable timeframe. As of the end of our audit period, the most recent grant period that has been fully reconciled is federal fiscal year 2005.

Cause:

The Department failed to implement the recommendation issued during the previous single audit.

Effect:

The untimeliness of this reconciliation has caused noncompliance with matching requirements, cash management errors, incorrect amounts recorded on prior year SEFAs, and inaccurate accounting records.

Context:

The Department of Human Services' Child Support Enforcement program has been awarded \$132 million in Federal funds since the beginning of fiscal year 2006.

Identification as a Repeat Finding:

Finding 2016-040 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services complete a final reconciliation of amounts reported to the Administration for Children and Families and in the State's accounting system within a reasonable timeframe after the end of each grant period.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-031
Federal Program:	Rehabilitation Services - Vocational Rehabilitation Grants to States
CFDA #:	84.126
Federal Award Number(s) and Year(s):	H126A160051, H126A170051, H126A180051 (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION Employment and Training Administration
Compliance Requirement:	Period of Performance of Federal Funds
Questioned Cost:	\$71,628

Criteria:

34 CFR 361.64 requires:

" (a) Except as provided in paragraph (b) of this section, any Federal funds, including reallocated funds, that are appropriated for a fiscal year to carry out a program under this part that are not obligated by the State by the beginning of the succeeding fiscal year and any program income received during a fiscal year that is not obligated by the State by the beginning of the succeeding fiscal year remain available for obligation by the State during that succeeding fiscal year.

(b) Federal funds appropriated for a fiscal year remain available for obligation in the succeeding fiscal year only to the extent that the State met the matching requirement for those Federal funds by obligating, in accordance with 34 CFR 76.707, the non-Federal share in the fiscal year for which the funds were appropriated."

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services made payments under the Vocational Rehabilitation program that did not comply with Federal period of performance requirements. The payments in error totaled \$37,144 for the federal fiscal year 2015 grant and \$34,484 for the federal fiscal year 2016 grant which closed during the audit period.

Cause:

The Vocational Rehabilitation program does not have sufficient procedures in place to prevent and detect payments from occurring outside the period of performance.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Effect:

Unallowable costs were charged to the grant. All possible vouchers were reviewed, resulting in total questioned costs of \$71,628.

Context:

Expenditures charged to the federal fiscal year 2015 and 2016 grants totaled approximately \$12.4 million and \$12.5 million, respectively. 18 payments were made from the fiscal year 2015 grant that were outside of the period of performance and 19 payments were made outside of the period of performance for the fiscal year 2016 grant.

Identification as a Repeat Finding:

Finding 2016-053 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services implement procedures to prevent and detect Vocational Rehabilitation payments from occurring outside the period of performance.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-032
Federal Program:	Rehabilitation Services - Vocational Rehabilitation Grants to States
CFDA #:	84.126
Federal Award Number(s) and Year(s):	H126A160051, H126A170051, H126A180051 (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION
	Employment and Training Administration
Compliance Requirement:	Reporting
Questioned Cost:	\$0

Criteria:

United States Department of Education, Office of Special Education and Rehabilitation Services, Rehabilitation Services Administration (RSA), Policy Directive RSA-PD-15-05 issued February 5, 2015 contains instructions for completing the Federal Financial Report (SF-425) for the State Vocational Rehabilitation Services Program. It states in this policy directive that RSA uses the SF-425 data to monitor the financial status of the VR program and to assess grantee compliance with the fiscal requirements, therefore the reports must be accurate and submitted timely.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The SF-425, Federal Financial Reports, and the RSA-2, Annual Vocational Rehabilitation Program/Cost Reports, are not being completed accurately. Inaccuracies relate to reporting accounting adjustments that were not made during the reporting period, reporting an incorrect amount for cash disbursements, and reporting incorrect amounts for Direct Administration Costs and Direct Services Expenditures. Errors on the RSA-2 report in total were approximately \$32,000. Errors on the on the SF-425 reports in total were approximately \$912,000.

Cause:

Errors were caused because accounting adjustments were accounted for on the reports even though they did not occur during the reporting period. Additionally, expenditure amounts were not properly reported because of a typing error in the calculation of the expenditure amount and because up-to-date accounting data was not used.

Effect:

Inaccurate information provided to users of the financial reports.

Context:

Errors on the RSA-2 report in total were approximately \$32,000 after testing 1 of 2 RSA-2 reports during our audit period. Errors on the SF-425 reports in total were approximately \$912,000 after testing 3 of 8 SF-425 reports during our audit period.

Identification as a Repeat Finding:

Finding 2016-056 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services ensure the SF-425 Federal Financial Reports and RSA-2 Annual Vocational Rehabilitation Program/Cost Reports for the Vocational Rehabilitation program are completed accurately.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-033
Federal Program:	Rehabilitation Services - Vocational Rehabilitation Grants to States
CFDA #:	84.126
Federal Award Number(s) and Year(s):	H126A160051, H126A170051, H126A180051 (2016, 2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION Employment and Training Administration
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	\$0

Criteria:

29 USC 722(b)(3)(F) states "The individualized plan for employment shall be developed as soon as possible, but not later than a deadline of 90 days after the date of the determination of eligibility described in paragraph (1), unless the designated State unit and the eligible individual agree to an extension of that deadline to a specific date by which the individualized plan for employment shall be completed."

Condition:

The Department of Human Services did not ensure Individualized Plans for Employment (IPEs) were established within 90 days of the eligibility determination for the Vocational Rehabilitation (VR) program. Five out of 40 cases tested fell outside of the proper timeframe without having an extension granted.

Cause:

The Department of Human Services did not establish an appropriate control for this requirement.

Effect:

The IPE is the product of the VR Counselor's professional assessment of the client's interest, aptitudes, need for accommodation and labor market conditions. Without timely IPE development the client does not have a clear cut vocational goal and a comprehensive list of service necessary to achieve their vocational goal.

Context:

The VR program had 2,313 cases during fiscal years 2017 and 2018.

Identification as a Repeat Finding:

Finding 2016-054 was reported in the immediate prior year.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Recommendation:

We recommend that the Department of Human Services ensure Individualized Plans for Employment (IPEs) are established within 90 days of the eligibility determination for the Vocational Rehabilitation program.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-034
Federal Program:	Aging Cluster
CFDA #:	93.045
Federal Award Number(s) and Year(s):	17AANDT3CM (2017)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Aging
Compliance Requirement:	Reporting
Questioned Cost:	\$0

Criteria:

The instructions for the SF-425 Federal Financial Report state that line 10b-cash disbursements are to be reported as actual cash disbursements.

Condition:

The Department of Human Services did not accurately complete the SF-425 Federal Financial Report for an Aging Program grant. In the 9/30/2017 reporting period, for the congregate meals portion of grant, the administrative expenses were not accounted for in the cash disbursements line of the report.

Cause:

The agency separately tracks administration expenses and then allocates the predetermined amount to the appropriate grants. During the 9/30/17 reporting period, all of the administrative expenses were to be allocated to the congregate meals portion of the grant, however, in error, no administrative expenses were allocated.

Effect:

Not allocating the administrative costs to the grant caused the cash disbursements line to be understated by \$593,521.

Context:

The SF-425 Federal financial reports are completed semi-annually for the Aging Services grants. Each open grant is reported on a separate report and therefore there is the potential for twelve reports to be

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

completed for each reporting period. In total there were forty reports completed for the Aging Service grants during our audit period. The error related to 1 of 7 reports tested.

Identification as a Repeat Finding:

Finding 2016-050 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services ensure that the SF-425 Federal Financial Reports for the Aging Services grants are completed properly by accurately reporting the cash disbursements amount.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-035
Federal Program:	CCDF Cluster, Low-Income Home Energy Assistance, and Foster Care – Title IV-E
CFDA #:	93.568, 93.575, 93.596, 93.658
Federal Award Number(s) and Year(s):	2016G996005, 2016G999004, 2016G999005 (2016) 2017G996005, 2017G999004, 2017G999005, 2017G992201, 2017G992626, 2017G994107 (2017) 2018G996005, 2018G999004, 2018G999005, 2018G992201, 2018G994107 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families
Compliance Requirement:	Subrecipient Monitoring
Questioned Cost:	\$0

Criteria:

Per Title 2 CFR 200.331, pass-through entities are required to "(b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F - Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (eg. if the subrecipient also receives Federal awards directly from a Federal awarding agency)."

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

45 CFR 75.303 states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The Department of Human Services (DHS) risk assessment process of subrecipients is insufficient. DHS did complete a risk assessment for every subrecipient, but the risk assessments are not being used to determine the nature and extent of subrecipient monitoring.

Cause:

The Department of Human Services has developed policies and procedures to determine the nature and extent of subrecipient monitoring to be performed but the policies and procedures do not take into account the results of the risk assessments performed.

Effect:

DHS may be performing insufficient subrecipient monitoring of high risk subrecipients.

Context:

This finding applies to all programs of DHS with payments to subrecipients. The programs audited as major programs with direct and material subrecipient monitoring and the largest amount of Federal expenditures, were the Low-Income Home Energy Assistance, Foster Care Title IV-E, and Child Care Development Cluster programs. Payments to subrecipients under these programs totaled \$15.3 million during fiscal years 2017 and 2018.

Identification as a Repeat Finding:

Finding 2016-060 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services update existing policies and procedures to ensure the subrecipient risk assessments completed are used to determine the nature and extent of subrecipient monitoring.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-036
Federal Program:	Medicaid Cluster, Children's Health Insurance Program, CCDF Cluster, Low-Income Home Energy Assistance, Foster Care – Title IV-E, Aging Cluster, Child Support Enforcement, and Rehabilitation Services – Vocational Rehabilitation Grants to States
CFDA #:	93.777, 93.778, 93.767, 93.575, 93.596, 93.568, 93.658, 93.044, 93.045, 93.053, 93.563, 84.126
Federal Award Number(s) and Year(s):	05-1605ND5021, 2016G994107, 1604NDCSES, H126A160051 (2016) 1705ND5MAP, 1705ND5021, 2017G996005, 2017G999004, 2017G999005, 2017G996005, 2017G992201, 2017G992626, 17AANDT3CM, 1704NDCSES, H126A170051 (2017) 1805ND5MAP, 2018G999004, 2018G999005, 2018G992201, 2017G994107, 2018G994107, 1804NDCSES, H126A180051 (2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES U.S. DEPARTMENT OF EDUCATION
Compliance Requirement:	Other
Questioned Cost:	\$0

Criteria:

45 CFR 75.303 (a) requires the non-Federal entity to establish and maintain effective internal control over the Federal award.

45 CFR 75.303 (d) requires the non-Federal entity to take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

Condition:

The Department of Human Services has not taken prompt action to implement prior audit findings. 28 findings from the prior Single Audit have not been implemented.

Cause:

The Department has not developed appropriate solutions to address the instances of noncompliance and control weaknesses identified in prior audit findings.

Effect:

The Department continues to be out of compliance with statutes, regulations and the terms and conditions of the Federal awards resulting in possible additional questioned costs being charged to the Federal programs.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Context:

The table below lists the Federal program by name, the number of findings in the 2016 Single Audit, the number of audit findings from the 2016 Single Audit found to be not implemented, and the finding numbers from the 2018 Single Audit:

Program	2016 Findings	Findings not Implemented	2016 Finding Number
Medicaid Cluster	14	5	002, 003, 004, 006, 008
Children's Health Insurance Program	2	1	016
CCDF Cluster	13	11	018, 021, 022, 023, 024, 025, 026, 027, 028, 029, 030
Low-Income Home Energy Assistance	3	2	044, 045
Foster Care – Title IV-E	6	1	034
General	6	2	060, 007
Aging Cluster	6	2	050, 022
Child Support Enforcement	3	1	040
Rehabilitation Services – Vocational Rehabilitation Grants to States	5	3	053, 054, 056

Identification as a Repeat Finding:

Finding 2016-007 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Human Services take prompt action to implement prior audit findings.

Department of Human Services Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

DEPARTMENT OF PUBLIC INSTRUCTION

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-037
Federal Program:	Mathematics and Science Partnerships
CFDA #:	84.366
Federal Award Number(s) and Year(s):	S366B150035, S366B160035 (2015, 2016)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION
Compliance Requirement:	Subrecipient Monitoring
Questioned Cost:	\$0

Criteria:

2 CFR 200.331 (d) states that all pass through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.

Condition:

The Department of Public Instruction did not perform on-site monitoring or complete adequate desk reviews on the activities of subrecipients under the Mathematics and Science Partnerships program. The Department's reviews of quarterly reports and annual progress reports did not include obtaining supporting records.

Cause:

Due to limited funds available to them, the Department of Public Instruction felt their review of quarterly reports and annual progress reports were adequate for monitoring the activities of subrecipients. The Mathematics and Science Partnerships program ended in December of 2018.

Effect:

Subrecipients of the Department of Public Instruction's Mathematics and Science Partnerships program may not be in compliance with the objectives of the program.

Context:

The Department of Public Instruction disbursed to four different subrecipients a total of \$1,250,677 through the Math and Science Partnerships Program during fiscal years 2017 and 2018.

Identification as a Repeat Finding:

Finding 2016-063 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Public Instruction ensure on-site monitoring or adequate desk reviews are completed of the activities for all subrecipients under the Mathematics and Science Partnerships program.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Department of Public Instruction Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-038
Federal Program:	Supporting Effective Instruction State Grant
CFDA #:	84.367
Federal Award Number(s) and Year(s):	S367A170033 (2017)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION
Compliance Requirement:	Eligibility
Questioned Cost:	\$6,064

Criteria:

Section 2102(a) of the Elementary and Secondary Education Act of 1965 (ESEA) requires that the number of individuals aged 5 through 17 in the geographic area served by the agency, needs to be based on the most recent satisfactory data as determined by the Secretary of Education. (Public Law 114-95 Sec 2102(a)(2)(A))

Section 2101(b) of the ESEA requires that the "hold-harmless", amount to be used is the amount allocated to each local educational agency in the State in an amount equal to the total amount that such agency received for fiscal year 2001. (Public Law 114-95 Sec 2101(b)(1)(A))

The "Standards for Internal Control in the Federal Government" published by the United States Government Accountability Office states that management may design a variety of transaction control activities for operational processes, which may include verifications, reconciliations, authorizations and approvals, physical control activities, and supervisory control activities. (GAO-14-704G para. 10.10).

Condition:

The Department of Public Instruction did not properly allocate funds of the Supporting Effective Instruction State Grants to school districts.

For the 2017-2018 school year the Department incorrectly used fall enrollment data of the schools for the number of individuals ages 5 through 17 who reside in the area the local educational agency (LEA) serves instead of the most recent federal census data when doing their allocations for Supporting Effective Instruction State Grants program funds. This resulted in under payments totaling \$11,432 and over payments totaling \$6,064 to some of the school districts. The amount of the overpayments is considered the total known questioned costs. These overpayment errors, projected to the entire population, result in an additional possible error of \$7,862.

In addition, for the 2016-2017 school year the Department did not use the 2001 allocation numbers for the hold-harmless amount when calculating the LEA's allocation.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Cause:

The Department of Public Instruction was unaware that the federal census data and 2001 hold harmless amounts were required for allocating the funds to each LEA. The Department of Public Instruction also did not keep any support showing that the allocations were reviewed or approved.

Effect:

School districts did not receive the proper amounts during the allocation process for Supporting Effective Instruction State Grants Program funds.

Context:

The Department of Public Instruction allocated \$10,001,827 to 182 school districts during the 2016-17 school year and \$9,372,791 to 187 school districts during the 2017-18 school year under the Supporting Effective Instruction State Grants program.

Recommendation:

We recommend the Department of Public Instruction properly follow all Federal regulations when allocating the Supporting Effective Instruction State Grants program funds to schools as well as ensuring the allocation is properly approved.

Department of Public Instruction Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

Finding Type:	Other Noncompliance
Finding:	2018-039
Federal Program:	Child Nutrition Cluster
CFDA #:	10.553, 10.555, 10.556, 10.559
Federal Award Number(s) and Year(s):	3ND300309 (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF AGRICULTURE (USDA)
	Food and Nutrition Service
Compliance Requirement:	Period of Performance of Federal Funds
Questioned Cost:	\$29,550

Criteria:

Per 2 CFR 200.343, (a) "The non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested by the non-Federal entity; and, (b) Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award."

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Condition:

The Department of Public Instruction made payments after the period of performance. Although the underlying obligations occurred within the period of performance, payments totaling \$29,550 did not comply with the Federal period of performance requirements for the Child Nutrition Cluster. These payments were made after the 90-day payment period following the end of the applicable grant awards. Further analysis identified an additional \$304,241 in payments that were processed through the state's payment system outside the period of performance.

Cause:

For 8 out of 9 items tested, the Department of Public Instruction's system, NDFoods, and PeopleSoft did not properly communicate payment of claims. In addition, 1 of the 9 items tested was due to untimely identification of an incorrect reimbursement rate being applied to meals which lead to a subsequent correction payment made after the period of performance.

Effect:

The Department of Public Instruction charged unallowable costs to the grant.

Context:

91 of the 6,157 disbursements that were made by the Department of Public Instruction for the Child Nutrition Cluster for grants that ended during fiscal years 2017 and 2018 were outside of the period of performance.

Recommendation:

We recommend the Department of Public Instruction ensure that payments of the Child and Nutrition Cluster are not made after the period of performance.

Department of Public Instruction Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-040
Federal Program:	Supporting Effective Instruction State Grant, Title I Grants to Local Educational Agencies, Twenty-First Century Community Learning Centers, Food Distribution Cluster, Special Education Cluster (IDEA), Child Nutrition Cluster, Child and Adult Care Food Program, Mathematics and Science Partnerships, Adult Education State Grant Program, Food Distribution Program on Indian Reservations, and Farm to School Grant Program
CFDA #:	84.367, 10.565, 10.568, 10.569, 84.010, 84.027, 84.173, 84.287, 10.553, 10.555, 10.556, 10.559, 10.558, 84.366, 84.002, 10.567, 10.575
Federal Award Number(s) and Year(s):	S366B150035, V002A150035 (2015) S366B160035, V002A160035, 201616L320330 (2016) S367A170033, S010A170034, S287C170034, 3ND810817, 3ND430447, 3ND810827, H173A170094, H027A170049, 201717N109943, 201717S504043, 201717Q520643 (2017) 3ND810817, 201818N109943 (2018)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION U.S. DEPARTMENT OF AGRICULTURE (USDA) Food and Nutrition Service
Compliance Requirement:	Other
Questioned Cost:	\$0

Criteria:

2 CFR 200.510(b)(1-6), states that the grantee is responsible for the accurate preparation of the Schedule of Federal Awards.

According to "Standards for Internal Control in the Federal Government" quality information needs to be communicated to enable personnel to perform key roles in achieving the entities objectives. (GAO-17.704G paragraphs 14.02 and 14.03)

Condition:

The Schedule of Expenditures of Federal Awards (SEFA) prepared by the Department of Public Instruction for both years of our audit period were inaccurate.

For fiscal year 2017, expenditures reported for several different programs as well as amounts reported as paid to subrecipients, were inaccurate. For expenditures, this included five overstated programs totaling \$11,076,783 and thirteen understated programs totaling \$11,155,004. For payments to subrecipients, this included seven overstated amounts totaling \$4,601,747 and eleven understated amounts totaling

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

\$9,957,496. Additionally, expenditures for one program were not labeled as being direct, pass through, or nonmonetary on the SEFA.

For fiscal year 2018, expenditures reported for several different programs as well as amounts reported as paid to subrecipients, were inaccurate. For expenditures, this included two overstated programs totaling \$2,081,015 and one understated program totaling \$154,396. For payments to subrecipients, this included three overstated amounts totaling \$2,166,015 and one understated amount totaling \$154,396. Additionally, expenditures for one program were labeled as being nonmonetary instead of direct on the SEFA.

Cause:

An incorrect data query was used to accumulate expenditures from the accounting system. In addition, the commodity inventory receiving reports were used rather than the shipping reports to prepare the SEFA.

Effect:

The Federal Government may be relying on inaccurate information.

Context:

For fiscal year 2017, 100% (18 out of 18) of the Federal programs reviewed had incorrect expenditure amounts reported on the SEFA. This was 45% (18 out of 40) of the overall number of programs listed on the Department of Public Instruction's SEFA for fiscal year 2017.

For fiscal year 2018, 22% (4 out of 18) of the Federal programs reviewed had incorrect expenditure amounts reported on the SEFA. This was 9% (4 out of 44) of the overall number of programs listed on the Department of Public Instruction's SEFA for fiscal year 2018.

Recommendation:

We recommend the Department of Public Instruction accurately prepare the Schedule of Expenditures of Federal Awards.

Department of Public Instruction Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-041
Federal Program:	Child Nutrition Cluster, Child and Adult Care Food Program, Fresh Fruit and Vegetables Program, Title I Grants to Local Educational Agencies, Special Education Cluster (IDEA) and Food Distribution Program on Indian Reservations
CFDA #:	10.558, 84.010, 84.027, 84.173, 10.553, 10.555, 10.556, 10.559, 10.582, 10.567
Federal Award Number(s) and Year(s):	2015IN109943, 201514N202043, 2015IN202043, 2015IN105043, 2015CL160343, 2015IL160343, S010A150034, 2015IS504043 (2015) 201615N109943, 201616N109943, 201616N202043, 201616N105043, 201615L160343, 201616L160343, 201616S504043 (2016) H173A170094, H027A170049, 201717N202043, 201717N109943 (2017)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION U.S. DEPARTMENT OF AGRICULTURE (USDA) Food and Nutrition Service
Compliance Requirement:	Subrecipient Monitoring
Questioned Cost:	\$0

Criteria:

OMB Circular A-133 Subpart D .400 (d) (4) states that a pass-through entity must verify that every subrecipient is audited as required by OMB Circular A-133 Subpart B.

OMB Circular A-133 Subpart D .400 (d) (5) states that a pass-through entity must issue a management decision within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.

2 CFR 200.331(f) states that a pass-through entity must verify that every subrecipient is audited as required by 2 CFR 200 Subpart F.

2 CFR 200.331(d)(2) states that a pass-through entity must ensure subrecipients take timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity.

2 CFR 200.521 (d) states that a pass-through entity must issue a management decision within six months of acceptance of the audit report by the Federal Audit Clearinghouse (FAC).

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Condition:

The Department of Public Instruction (DPI) did not ensure that all subrecipients were audited under either OMB Circular A-133 or 2 CFR 200 Subpart F as applicable.

For two subrecipients who received a total of \$886,865 in federal funds from the Department of Public Instruction during Fiscal Year 2016, DPI did not ensure that the necessary audits were completed, issue management decisions within a timely manner, or ensure corrective action was taken on any deficiencies identified.

For two other subrecipients who received a total of \$1,238,857 in Federal Funds during Fiscal Year 2017, DPI did not issue a management decision within a timely manner.

Additionally, for one other subrecipient who received a total of \$234,603 in Federal Funds during Fiscal Year 2017, DPI did not issue a management decision within a timely manner or ensure corrective action was taken on any deficiencies.

Cause:

The Department of Public Instruction is not reviewing the audit tracking spreadsheet to ensure all subrecipients are included, management decisions are done within six months, and that appropriate and timely corrective action is being taken by the subrecipients.

Effect:

Subrecipients spending more than \$750,000 from all federal sources may not be obtaining audits as required or implementing a corrective action plan in a timely manner if findings are noted in audits that were completed.

Context:

The Department of Public Instruction disbursed Federal dollars to a total of 802 subrecipients during Fiscal Year 2016 (399 subrecipients) and Fiscal Year 2017 (403 subrecipients). We sampled 40 of these subrecipients which resulted in errors on 5 of them for an error rate of 12.5%.

Recommendation:

We recommend the Department of Public Instruction:

- Ensure all subrecipients obtain audits in accordance with 2 CFR 200 Subpart F if they meet the requirements;
- Issue management decisions within a timely manner;
- Ensure subrecipients took timely corrective action on deficiencies identified in the audits.

Department of Public Instruction Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Finding Type:	Other Noncompliance
Finding:	2018-042
Federal Program:	Supporting Effective Instruction State Grant, Title I Grants to Local Educational Agencies, Twenty-First Century Community Learning Centers, Special Education Cluster (IDEA), Child Nutrition Cluster, and Child and Adult Care Food Program
CFDA #:	84.367, 84.010, 84.027, 84.173, 84.287, 10.553, 10.555, 10.556, 10.559, 10.558
Federal Award Number(s) and Year(s):	S367A170033, S010A170034, S287C170034, H173A170094, H027A170049, 201717N109943 (2017) 201818N109943 (2018)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION U.S. DEPARTMENT OF AGRICULTURE (USDA)
	Food and Nutrition Service
Compliance Requirement:	Subrecipient Monitoring
Questioned Cost:	\$0

Criteria:

31 U.S.C 7502(f)(2)(A) states that each pass-through entity shall provide subrecipients the Federal requirements which govern the use of such awards.

2 CFR 200.331(a) states the required information that pass-through entities must disclose. This includes information related to federal award identification, requirements imposed on the subrecipient by the pass-through entity, any additional requirements, approved federally recognized indirect cost rate, requirement that the subrecipient allow access to records, and appropriate terms and conditions concerning closeout of the subaward.

Condition:

The Department of Public Instruction did not make subrecipients aware of all required grant award information. Grant agreements for the following programs were not revised to include the required information: Title I Grants to Local Education Agencies, Twenty-First Century Community Learning Centers (21st CCLC), Special Education Cluster, Supporting Effective Instruction State Grants, Child Nutrition Cluster, and Child and Adult Care Food Program.

Cause:

The Department of Public Instruction did not ensure that all grant award information required by Uniform Guidance was included in the agreements given to subrecipients.

Effect:

Subrecipients may not have been aware of all necessary grant information and requirements.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Context:

The number of grant agreements during the time period analyzed is listed below. The time period was July 1, 2016 to June 30, 2018 for all programs listed except for programs A - C. For these programs, the client updated their grant award form in March of 2017 due to a prior audit recommendation, therefore, our testing included the time period of March 1, 2017 to June 30, 2018 for these programs.

- A. The Title I Grants to Local Education Agencies program: 55
- B. The Twenty-First Century Community Learning Centers (21st CCLC) program: 6
- C. The Special Education Cluster program: 30
- D. The Supporting Effective Instruction State Grants program: 415
- E. The Child Nutrition Cluster program: 927
- F. The Child and Adult Care Food Program: 226

Identification as a Repeat Finding:

Finding 2016-068 was reported in the immediate prior year.

Recommendation:

We recommend the Department of Public Instruction ensure that subrecipients are made aware of all required grant award information.

Department of Public Instruction Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

GOVERNOR'S OFFICE

Finding Type:	Other Noncompliance
Finding:	2018-043
Federal Program:	Medicaid Cluster
CFDA #:	93.777, 93.778
Federal Award Number(s) and Year(s):	1705ND5MAP, 1805ND5MAP (2017, 2018)
Federal Agency:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	\$0

Criteria:

Section 1902(a)(61) of the Social Security Act requires states to have a Medicaid Fraud Control Unit in operation.

42 CFR 1007.9 requires the Medicaid Fraud Control Unit to be separate from the Medicaid agency.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

42 CFR parts 455, 456, and 1002 require cases of fraud to be properly identified and investigated.

Condition:

North Dakota does not have an established Medicaid Fraud Control Unit that is separate and distinct from the state's Medicaid agency, which is the Department of Human Services.

Cause:

The Centers for Medicare and Medicaid Services denied the State's request for a new waiver of the requirement to establish a Medicaid Fraud Control Unit on January 6, 2017.

Effect:

Cases of fraud occurring within North Dakota's Medicaid program during the audit period may not be properly identified, investigated, and referred to the proper authorities.

Context:

North Dakota is the only state that does not currently operate a Medicaid Fraud Control Unit.

Identification as a Repeat Finding:

Finding 2016-073 was reported in the immediate prior year.

Recommendation:

We recommend the State of North Dakota establish a Medicaid Fraud Control Unit that is separate and distinct from the Department of Human Services.

Governor's Office Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

HIGHWAY PATROL

Finding Type:	Significant Deficiency
Finding:	2018-044
Federal Program:	Motor Carrier Safety Assistance Program
CFDA #:	20.218
Federal Award Number(s) and Year(s):	FM-MCG-0349-17, FM-MCG-16-01-00, FM-MNE-0272-16-01-00 (2016, 2017)
Federal Agency:	U.S. DEPARTMENT OF TRANSPORTATION
	Federal Motor Carrier Safety Administration
Compliance Requirement:	Allowable Costs/Cost Principles
Questioned Cost:	\$0

Criteria:

According to "Standards for Internal Control in the Federal Government" management may design a variety of transaction control activities for operational processes, which may include verifications, reconciliations, authorizations and approvals, physical control activities, and supervisory control activities. (GAO-17-704G paragraph 10.10)

Condition:

Financial transactions charged to the Motor Carrier Safety Assistance Program (MSCAP) within the state's accounting system are not reviewed and approved by appropriate program personnel. Nineteen of 40 expenditure transactions and 9 out of 9 correcting transactions tested were not reviewed and approved by program personnel.

Cause:

The North Dakota Highway Patrol was not following their procedures regarding approval of financial transactions during this period of time.

Effect:

The lack of proper approval may result in unallowable transactions being charged to the programs.

Context:

Expenditure transactions tested that were lacking review and approval represented 63.5% of sampled federal expenditures for the MCSAP program. 40 transactions were included in the sample. 100% of correcting entries completed lacked review and approval.

Recommendation:

We recommend the Highway Patrol ensure all financial transactions charged to the Motor Carrier Safety Assistance Program (MSCAP) within the state's accounting system are reviewed and approved by appropriate program personnel.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

Highway Patrol Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

OFFICE OF MANAGEMENT AND BUDGET

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-045
Federal Program:	Various
CFDA #:	Various
Federal Award Number(s) and Year(s):	Various
Federal Agency:	Various
Compliance Requirement:	Reporting
Questioned Cost:	\$0

Criteria:

2 CFR 200.510(b) states that the auditee must prepare a SEFA for the period covered by the auditee's financial statements. The SEFA must list individual Federal programs by Federal agency, the name of the pass-through entity and identifying number, total federal awards expended for each individual Federal program and the CFDA number or other identifying number, the total amount provided to subrecipients from each Federal program, and include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate.

2 CFR 200.511 states the summary schedule of prior audit findings must report the status of all audit findings included in the prior audit's schedule of findings and questioned costs.

The summary schedule may include audit findings from multiple years, it must include the fiscal year in which the finding initially occurred. Also, when audit findings were not corrected or were only partially corrected, the summary schedule must describe the reasons for the finding's recurrence and planned correct action, and any partial corrective action taken.

Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit Organizations for Fiscal Periods Beginning on or after December 26, 2014 states that the first Federal program with an unknown three-digit extension would be U01 for all Federal award lines associated with that program, the second would be U02, and so on. If the Federal program is part of the Research and Development (R&D) cluster and the CFDA three-digit extension is unknown, enter "RD" in the CFDA three-digit extension field.

Condition:

The Office of Management and Budget (OMB) compiled the State's Schedule of Expenditures of Federal Awards (SEFA) from information provided by State Agencies, universities, and colleges. OMB also prepared the notes to the SEFA and Summary Schedule of Prior Audit Findings (SSPAF). As part of OMB's compilation procedures, reviews are done to ensure the accuracy and completeness of the data provided

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

by the State agencies, universities, and colleges. However, OMB's procedures were not sufficient to ensure that the SEFA, notes, and Summary Schedule of Prior Audit Findings were accurate and in accordance with Uniform Guidance. Errors noted included:

Schedule of Expenditures of Federal Awards:

- Not presented in accordance with Uniform Guidance for unknown CFDA numbers.
- Incorrect CFDA number and cluster titles, missing federal program title, missing federal award type, incorrect pass-thru name, and spelling mistakes.

Notes:

- Incorrect basis used by agencies to prepare the SEFA.
- Omitted disclosure of agencies that used the 10% de minimus indirect cost rate.

Summary Schedule of Prior Audit Findings:

- Omitted all required information for findings that were not implemented or partially implemented.
- Incorrect state agency name, status, CFDA number, and federal awarding agency.

Cause:

OMB did not provide sufficient guidance to the state agencies to ensure that required information was obtained and reported.

Effect:

Information in the SEFA, notes to the SEFA, and SSPAF may not be reported accurately and in accordance with Uniform Guidance.

Context:

Federal awards expenditures reported on the fiscal year 2018 and 2017 SEFAs were approximately \$4.1 billion.

Recommendation:

We recommend the Office of Management and Budget ensure that the Schedule of Expenditures of Federal Awards (SEFA), notes to the SEFA, and Summary Schedule of Prior Audit Findings are accurately prepared and in accordance with Uniform Guidance.

Statewide Single Audit Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For Fiscal Years Ended June 30, 2017 and 2018

UNIVERSITY SYSTEM

Finding Type:	Significant Deficiency - Other Noncompliance
Finding:	2018-046
Federal Program:	Student Financial Aid Cluster
CFDA #:	84.007, 84.038, 84.063, 84.268
Federal Award Number(s) and Year(s):	P007A163204, P063P161971 (2016) P268K171971, P268K171979 (2017)
Federal Agency:	U.S. DEPARTMENT OF EDUCATION
Compliance Requirement:	Special Tests and Provisions
Questioned Cost:	\$2,727

Criteria:

34 CFR section 668.22(g) states the institution must return the lesser of (1) the total amount of unearned Title IV assistance to be returned, or (2) an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of the Title IV grant or loan assistance that has not been earned by the student.

Condition:

Dickinson State University (DSU) did not correctly calculate one student's meal plan and board contract which resulted in an incorrect calculation of return of Title IV funds for an amount of \$1,095. North Dakota State University (NDSU) did not correctly calculate one student's meal plan and board contract and did not contact the parents to determine if they wanted to keep the PLUS loan funds or if NDSU should return the excess on the parent's behalf for an amount of \$1,632.

Cause:

The incorrect return of Title IV aid was due to error in the calculation by institution personnel.

Effect:

The incorrect calculation of the return of Title IV funds effects the amount that the institution must return to the Department of Education.

Context:

2 out of 35 Title IV refunds in the interim period for fiscal year 2017 and fall and spring terms of fiscal year 2018 had likely questioned costs of \$181,310. Total Title IV refunds for the interim period were \$2,534,587.

Recommendation:

We recommend that DSU and NDSU properly calculate the return of Title IV funds based on the federal regulations.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For Fiscal Years Ended June 30, 2017 and 2018

University System Response/Corrective Action Plan:

See "Management's Response and Corrective Action" section of this report.



Single Audit Report

Auditee's Section

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Corporation For National And Community Service						
<i>Unclustered</i>						
Direct Programs:						
94.003	State Commissions	60100			\$ 95,966	\$
94.006	AmeriCorps	60100			374,151	374,151
94.009	Training and Technical Assistance	60100			40,664	
<i>Total for Unclustered</i>					<u>\$ 510,781</u>	<u>\$ 374,151</u>
<i>Foster Grandparent/Senior Companion Cluster</i>						
Direct Programs:						
94.011	Foster Grandparent Program	32500			\$ 209,835	\$
<i>Total for Foster Grandparent/Senior Companion Cluster</i>					<u>\$ 209,835</u>	<u>\$</u>
Total For Corporation For National And Community Service					<u>\$ 720,616</u>	<u>\$ 374,151</u>
Department Of Commerce						
<i>Unclustered</i>						
Direct Programs:						
11.020	Cluster Grants	UND			\$ 6,848	\$
11.549	ARRA - State and Local Implementation Grant Program	11200			232,348	
<i>Total for Unclustered</i>					<u>\$ 239,196</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
11.431	Climate and Atmospheric Research	UND			\$ 470	\$
11.468	Applied Meteorological Research	UND			207,624	201,882
Pass Through Non-State Entity:						
11.RD	National Mesonet Program Prime Contract	NDSU	Synoptic Data Corp.	S2017-0124	\$ 124,504	\$
<i>Total for Research & Development Cluster</i>					<u>\$ 332,598</u>	<u>\$ 201,882</u>
Total For Department Of Commerce					<u>\$ 571,794</u>	<u>\$ 201,882</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Department Of Defense						
<i>Unclustered</i>						
Direct Programs:						
12.002	Procurement Technical Assistance For Business Firms	UND			\$ 105,398	\$
12.112	Payments to States in Lieu of Real Estate Taxes	12000			112,930	112,930
12.401	National Guard Military Operations and Maintenance (O&M) Projects	54000			17,043,153	
12.750	Uniformed Services University Medical Research Projects	NDSU			129,215	111,042
12.U02	Educational Service Agreement - Air Force	UND		F33600-99-A-0080	37,494	
12.U03	Educational Service Agreement - Navy	UND		N00140-98-G2501	63,408	
12.U04	Educational Service Agreement - Army	UND		W81K04-17-H-0099	179,608	
Nonmonetary Assistance:						
12.401	National Guard Military Operations and Maintenance (O&M) Projects	54000			\$ 19,831	\$
Pass Through Non-State Entity:						
12.750	Uniformed Services University Medical Research Projects	NDSU	Uniformed Services University of the Health Sciences	HU0001-16-1-0050	\$ 58,695	\$ 49,299
12.903	GenCyber Grants Program	NDSU	Dakota State University	DSU-NDSU-1802	5,883	
<i>Total for Unclustered</i>					<u>\$ 17,755,615</u>	<u>\$ 273,271</u>
<i>Unclustered</i>						
Direct Programs:						
12.U05	Processing of Collection from 32DU16	70100		W9128F-06-M-T026	\$ 1,407	\$
12.U06	Archaeological Services Midipaldi Butte Garrison	70100		W9128F-16-D-0043, Task Order 0001	2,728	
12.U07	Archaeological Services for site 32MO0012 Oahe	70100		W9128F-16-D-0043, Task Order 0002	6,539	
<i>Total for Unclustered</i>					<u>\$ 10,674</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
12.300	Basic and Applied Scientific Research	NDSU			\$ 441,971	\$
12.420	Military Medical Research and Development	UND			209,615	67,485
12.431	Basic Scientific Research	NDSU			145,702	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
12.800	Air Force Defense Research Sciences Program	NDSU			142,646	
12.RD	Hygroscopic Cooling Tower for Reduced HVAC Water Consumption	UND		W912HQ17C0050	449,824	
Pass Through Non-State Entity:						
12.300	Basic and Applied Scientific Research	UND	Colorado State University	G-00976-1	\$ 195,041	\$
12.910	Research and Technology Development	UND	Northrop Grumman Corporation	FA8650-17-C-2211	45,589	
12.910	Research and Technology Development	NDSU	PPG Industries, Inc.	201635-140828	223,265	
12.910	Research and Technology Development	NDSU	PPG Industries, Inc.	201636-140830	145,787	
12.910	Research and Technology Development	NDSU	PPG Industries, Inc.	201637-140831	105,436	
12.910	Research and Technology Development	UND	Sonalysts, Inc.	N/A	2,142	
12.RD	Commodity Values for the Great Lakes, Mississippi-Ohio	NDSU	Gulf Engineering & Consultants	W9123717F0095	44,758	
12.RD	Development of Micro Cold Spray Powder Feed System and Associated Processing Parameter Space	NDSU	Northeastern University	504081-78054	49,582	
12.RD	Electronically Tunable Materials and Devices	NDSU	University of Dayton	RSC17005	32,508	
12.RD	Exploration of Novel Biobased Chemicals in Coatings Systems	NDSU	Zymergen, Inc.	HR0011-15-9-0014	126,439	
12.RD	WPSON-15-02 Standardized Test Methodologies	NDSU	The Boeing Company	1133183	41,388	
<i>Total for Research & Development Cluster</i>					<u>\$ 2,401,693</u>	<u>\$ 67,485</u>
Total For Department Of Defense					<u>\$ 20,167,982</u>	<u>\$ 340,756</u>
Department Of Education						
<i>Unclustered</i>						
Direct Programs:						
84.002	Adult Education - Basic Grants to States	20100			\$ 932,758	\$ 506,725
84.010	Title I Grants to Local Educational Agencies	20100			33,052,201	32,575,607
84.011	Migrant Education State Grant Program	20100			279,216	158,506
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	20100			120,947	
84.031	Higher Education Institutional Aid	WSC			82,666	
84.031	Higher Education Institutional Aid	BSC			80,910	
84.048	Career and Technical Education -- Basic Grants to States	27000			4,245,627	2,375,397
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	32500			9,422,013	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.144	Migrant Education Coordination Program	20100			157,120	134,222
84.161	Rehabilitation Services Client Assistance Program	32500			131,765	
84.169	Independent Living - State Grants	32500			285,033	285,033
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	32500			196,336	
84.181	Special Education-Grants for Infants and Families	32500			2,788,242	
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	32500			315,219	
84.196	Education for Homeless Children and Youth	20100			173,172	94,218
84.224	Assistive Technology	32500			411,138	39,324
84.240	Program of Protection and Advocacy of Individual Rights	36000			179,041	
84.287	Twenty-First Century Community Learning Centers	20100			6,756,274	6,541,665
84.323	Special Education - State Personnel Development	20100			759,105	686,894
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	DCB			220,755	
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	20100			69,475	
84.358	Rural Education	20100			14,694	11,960
84.365	English Language Acquisition State Grants	20100			507,358	356,823
84.366	Mathematics and Science Partnerships	20100			694,506	10,000
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	20100			8,736,049	8,638,859
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	21500			231,128	
84.369	Grants for State Assessments and Related Activities	20100			4,665,044	462,265
84.371	Comprehensive Literacy Development	20100			62,549	
84.372	Statewide Longitudinal Data Systems	20100			1,330,681	
84.377	School Improvement Grants	20100			571,115	535,686
84.384	ARRA - Statewide Data Systems, Recovery Act	20100			126,397	
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education	MISU			382,598	
84.424	Student Support and Academic Enrichment Program	20100			524,716	506,360

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Nonmonetary Assistance:						
84.906	American Printing House for the Blind	25300			\$ 100,806	\$
Pass Through Non-State Entity:						
84.004	Civil Rights Training and Advisory Services (also known as Equity Assistance Centers)	UND	Indiana University Board of Trustees	N/A	\$ 16,851	\$
84.010	Title I Grants to Local Educational Agencies	UND	Grand Forks Public School District Building Authority	N/A	62,540	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	MISU	National Writing Project	04-ND03-SEED2017-ILI	15,000	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	NDSU	National Writing Project	14-ND02-SEED2016	1,164	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	NDSU	National Writing Project	14-ND02-SEED2017-ILI	13,326	7,475
84.411	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	NDSU	National Writing Project	14-ND02-2017i3AI	13,873	
84.411	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	NDSU	National Writing Project	14-ND02-2018iC3WP	11,867	
84.418	Promoting Readiness of Minors in Supplemental Security Income	MISU	Utah State Office of Rehabilitation	146213	372,633	35,844
<i>Total for Unclustered</i>					<u>\$ 79,113,908</u>	<u>\$ 53,962,863</u>
<i>Unclustered</i>						
Pass Through Non-State Entity:						
84.U01	Early Learning Collaboration	20100	State of North Carolina	NC10268347	\$ 22,295	\$
<i>Total for Unclustered</i>					<u>\$ 22,295</u>	<u>\$</u>
<i>Special Education Cluster (IDEA)</i>						
Direct Programs:						
84.027	Special Education Grants to States	20100			\$ 30,495,282	\$ 27,673,757
84.173	Special Education Preschool Grants	20100			873,691	828,848
<i>Total for Special Education Cluster (IDEA)</i>					<u>\$ 31,368,973</u>	<u>\$ 28,502,605</u>
<i>Student Financial Assistance Cluster</i>						
Direct Programs:						
84.007	Federal Supplemental Educational Opportunity Grants	VCSU			\$ 89,520	\$
84.007	Federal Supplemental Educational Opportunity Grants	MASU			664,907	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.007	Federal Supplemental Educational Opportunity Grants	DSU		146,259	
84.007	Federal Supplemental Educational Opportunity Grants	UND		790,725	
84.007	Federal Supplemental Educational Opportunity Grants	BSC		95,000	
84.007	Federal Supplemental Educational Opportunity Grants	NDSU		782,629	
84.007	Federal Supplemental Educational Opportunity Grants	WSC		25,528	
84.007	Federal Supplemental Educational Opportunity Grants	MISU		140,100	
84.007	Federal Supplemental Educational Opportunity Grants	NDSCS		180,386	
84.007	Federal Supplemental Educational Opportunity Grants	DCB		36,100	
84.007	Federal Supplemental Educational Opportunity Grants	LRSC		30,500	
84.033	Federal Work-Study Program	MASU		53,325	
84.033	Federal Work-Study Program	LRSC		29,787	
84.033	Federal Work-Study Program	DSU		225,674	
84.033	Federal Work-Study Program	VCSU		48,421	
84.033	Federal Work-Study Program	BSC		36,217	
84.033	Federal Work-Study Program	WSC		12,704	
84.033	Federal Work-Study Program	UND		1,043,428	
84.033	Federal Work-Study Program	NDSU		399,796	
84.033	Federal Work-Study Program	MISU		140,527	
84.033	Federal Work-Study Program	DCB		41,740	
84.033	Federal Work-Study Program	NDSCS		108,268	
84.038	Federal Perkins Loan Program	WSC		198,087	
84.038	Federal Perkins Loan Program	UND		18,516,455	
84.038	Federal Perkins Loan Program	NDSU		8,820,184	
84.038	Federal Perkins Loan Program	NDSCS		1,432,201	
84.038	Federal Perkins Loan Program	LRSC		484,519	
84.038	Federal Perkins Loan Program	DSU		1,228,910	
84.038	Federal Perkins Loan Program	BSC		332,339	
84.038	Federal Perkins Loan Program	MASU		822,519	
84.038	Federal Perkins Loan Program	MISU		2,968,945	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.038	Federal Perkins Loan Program	DCB		78,325	
84.038	Federal Perkins Loan Program	VCSU		951,243	
84.063	Federal Pell Grant Program	DCB		1,045,522	
84.063	Federal Pell Grant Program	NDSCS		3,453,074	
84.063	Federal Pell Grant Program	NDSU		10,737,606	
84.063	Federal Pell Grant Program	MISU		2,916,360	
84.063	Federal Pell Grant Program	BSC		2,671,576	
84.063	Federal Pell Grant Program	DSU		1,326,419	
84.063	Federal Pell Grant Program	UND		8,706,411	
84.063	Federal Pell Grant Program	MASU		1,263,129	
84.063	Federal Pell Grant Program	WSC		1,117,580	
84.063	Federal Pell Grant Program	LRSC		1,260,768	
84.063	Federal Pell Grant Program	VCSU		1,309,098	
84.268	Federal Direct Student Loans	MASU		4,111,885	
84.268	Federal Direct Student Loans	DCB		2,109,145	
84.268	Federal Direct Student Loans	BSC		7,160,100	
84.268	Federal Direct Student Loans	WSC		1,584,653	
84.268	Federal Direct Student Loans	LRSC		2,195,720	
84.268	Federal Direct Student Loans	MISU		8,819,031	
84.268	Federal Direct Student Loans	NDSCS		8,361,494	
84.268	Federal Direct Student Loans	UND		68,076,570	
84.268	Federal Direct Student Loans	DSU		4,318,002	
84.268	Federal Direct Student Loans	NDSU		54,566,112	
84.268	Federal Direct Student Loans	VCSU		4,490,056	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UND		71,449	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	NDSU		7,325	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	DSU		7,460	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	VCSU		5,586	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	MISU			9,778	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	MASU			38,216	
<i>Total for Student Financial Assistance Cluster</i>					<u>\$ 242,695,393</u>	<u>\$</u>
<i>TRIO Cluster</i>						
Direct Programs:						
84.042	TRIO Student Support Services	LRSC			\$ 257,874	\$
84.042	TRIO Student Support Services	MISU			522,149	
84.042	TRIO Student Support Services	NDSU			426,743	
84.042	TRIO Student Support Services	UND			341,062	
84.042	TRIO Student Support Services	DSU			269,087	
84.044	TRIO Talent Search	UND			472,612	
84.047	TRIO Upward Bound	NDSU			256,335	
84.047	TRIO Upward Bound	UND			403,221	
84.066	TRIO Educational Opportunity Centers	UND			374,630	
84.217	TRIO McNair Post-Baccalaureate Achievement	NDSU			62,973	
84.217	TRIO McNair Post-Baccalaureate Achievement	UND			247,680	
<i>Total for TRIO Cluster</i>					<u>\$ 3,634,366</u>	<u>\$</u>
Total For Department Of Education					<u>\$ 356,834,935</u>	<u>\$ 82,465,468</u>
Department Of Energy						
<i>Unclustered</i>						
Direct Programs:						
81.041	State Energy Program	60100			\$ 325,739	\$ 162,644
81.042	Weatherization Assistance for Low-Income Persons	60100			2,446,339	2,292,571
<i>Total for Unclustered</i>					<u>\$ 2,772,078</u>	<u>\$ 2,455,215</u>
<i>Unclustered</i>						
Direct Programs:						
81.U01	State Heating Oil & Propane (SHOPP)	60100		DE-EI0002989	\$ 2,928	\$
81.U02	Direct Restitution (Supplemental Crude Oil Overcharge Refund)	60100		N/A	34,609	34,609

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
81.U03	Stripperwell Settlement (Petroleum Violation Escrow Funds)	60100		N/A	1,017	
<i>Total for Unclustered</i>					<u>\$ 38,554</u>	<u>\$ 34,609</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
81.049	Office of Science Financial Assistance Program	NDSU			\$ 1,309,171	\$
81.057	University Coal Research	UND			99,388	31,570
81.086	Conservation Research and Development	UND			4,557	
81.087	Renewable Energy Research and Development	NDSU			35,402	15,252
81.089	Fossil Energy Research and Development	UND			24,153,923	2,822,657
81.RD	Creation of an Adaptive Remaining Lifetime Prediction	NDSU		N/A	37,610	
Pass Through Non-State Entity:						
81.042	Weatherization Assistance for Low-Income Persons	UND	Nevada Department of Business and Industry	N/A	\$ 42,857	\$
81.049	Office of Science Financial Assistance Program	UND	Envergen LLC	DE-SC0011984	192,818	
81.049	Office of Science Financial Assistance Program	UND	Envergen LLC	DE-SC0013832	335,593	
81.049	Office of Science Financial Assistance Program	UND	Envergen LLC	DE-SC0015204	287,361	
81.049	Office of Science Financial Assistance Program	UND	Mainstream Engineering Corporation	DE7108	41,214	
81.049	Office of Science Financial Assistance Program	UND	Microbeam Technologies Incorporated	DE-SC0017060	53,611	
81.049	Office of Science Financial Assistance Program	UND	Physical Sciences Inc.	SC80628-1964-46	3,390	
81.089	Fossil Energy Research and Development	UND	Alstom Power Inc.	4101095123 - 4101399356	51,778	
81.089	Fossil Energy Research and Development	UND	Alstom Power Inc.	4101436531 - 4101530910	111,957	
81.089	Fossil Energy Research and Development	UND	Ceramatec, Inc.	DE-FE0023863	574,364	
81.089	Fossil Energy Research and Development	UND	Gas Technology Institute	S601	570,819	
81.089	Fossil Energy Research and Development	UND	Microbeam Technologies Incorporated	DE-FE0031547	26,151	
81.089	Fossil Energy Research and Development	UND	University of Wyoming	1003489A-EERC	345,568	
81.RD	H2S/CO2 Exposure of Wellbore Cement	UND	Brookhaven Science Associates LLC	330885	24,662	
81.RD	Study of Tight Oil Properties	UND	Sandia Corporation	1515304	14,218	
<i>Total for Research & Development Cluster</i>					<u>\$ 28,316,412</u>	<u>\$ 2,869,479</u>
Total For Department Of Energy					<u>\$ 31,127,044</u>	<u>\$ 5,359,303</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Department Of Health And Human Services					
<i>Unclustered</i>					
Direct Programs:					
93.041	Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	32500		\$ 25,263	\$
93.042	Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	32500		31,848	
93.043	Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	32500		44,660	
93.047	Special Programs for the Aging Title VI, Part A, Grants to Indian Tribes Part B, Grants to Native Hawaiians	UND		247,950	
93.048	Special Programs for the Aging Title IV and Title II, Discretionary Projects	UND		324,595	
93.048	Special Programs for the Aging Title IV and Title II, Discretionary Projects	MISU		247,908	
93.052	National Family Caregiver Support, Title III, Part E	32500		528,060	
93.069	Public Health Emergency Preparedness	30100		4,006,187	2,009,630
93.071	Medicare Enrollment Assistance Program	40100		33,120	
93.071	Medicare Enrollment Assistance Program	MISU		29,773	
93.072	Lifespan Respite Care Program	32500		12,104	
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	30100		140,222	
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	20100		67,209	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	NDSU		246,957	176,615
93.103	Food and Drug Administration Research	30100		51,128	
93.107	Area Health Education Centers	UND		208,223	
93.110	Maternal and Child Health Federal Consolidated Programs	30100		102,260	
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	30100		198,982	
93.124	Nurse Anesthetist Traineeship	UND		19,067	
93.127	Emergency Medical Services for Children	30100		87,036	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	30100			162,787	
93.136	Injury Prevention and Control Research and State and Community Based Programs	30100			250,061	138,403
93.138	Protection and Advocacy for Individuals with Mental Illness	36000			412,833	
93.150	Projects for Assistance in Transition from Homelessness (PATH)	32500			300,000	
93.155	Rural Health Research Centers	UND			139,856	
93.157	Centers of Excellence	UND			128,456	
93.165	Grants to States for Loan Repayment Program	30100			407,927	407,927
93.178	Nursing Workforce Diversity	NDSU			55,817	
93.178	Nursing Workforce Diversity	UND			376,249	
93.217	Family Planning Services	30100			986,602	668,852
93.223	Development and Coordination of Rural Health Services	UND			2,132,903	153,332
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	30100			84,005	81,500
93.236	Grants to States to Support Oral Health Workforce Activities	30100			75,688	14,234
93.241	State Rural Hospital Flexibility Program	UND			449,647	49,130
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	32500			1,680,901	
93.251	Universal Newborn Hearing Screening	MISU			249,641	62,500
93.267	State Grants for Protection and Advocacy Services	36000			51,491	
93.268	Immunization Cooperative Agreements	30100			876,069	22,915
93.270	Viral Hepatitis Prevention and Control	30100			67,835	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	30100			427,253	
93.301	Small Rural Hospital Improvement Grant Program	UND			312,963	256,764
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	30100			904,159	165,704
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	MISU			148,382	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	30100			933,599	52,587

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.324	State Health Insurance Assistance Program	40100			232,636	
93.332	Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	MISU			67,377	25,644
93.336	Behavioral Risk Factor Surveillance System	30100			215,009	
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	30100			510,507	70,114
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	30100			535,134	236,670
93.556	Promoting Safe and Stable Families	32500			271,587	
93.563	Child Support Enforcement	32500			11,166,168	
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	32500			1,760,133	929,692
93.568	Low-Income Home Energy Assistance	32500			21,528,621	515,975
93.569	Community Services Block Grant	60100			3,228,389	3,065,052
93.586	State Court Improvement Program	18000			25,997	
93.590	Community-Based Child Abuse Prevention Grants	32500			182,898	
93.597	Grants to States for Access and Visitation Programs	32500			87,273	
93.599	Chafee Education and Training Vouchers Program (ETV)	32500			71,497	
93.600	Head Start	20100			120,315	
93.600	Head Start	MASU			3,681,447	
93.603	Adoption and Legal Guardianship Incentive Payments	32500			96,676	
93.618	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	36000			86,727	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	32500			609,650	208,793
93.630	Developmental Disabilities Basic Support and Advocacy Grants	36000			431,408	
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	MISU			582,399	10,000
93.643	Children's Justice Grants to States	32500			67,148	18,250

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.645	Stephanie Tubbs Jones Child Welfare Services Program	32500		350,696	
93.648	Child Welfare Research Training or Demonstration	UND		123,734	36,597
93.658	Foster Care Title IV-E	32500		13,940,175	4,631,046
93.659	Adoption Assistance	32500		7,639,113	82,972
93.669	Child Abuse and Neglect State Grants	32500		36,091	30,658
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	30100		763,787	730,161
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	32500		445,564	285,737
93.732	Mental and Behavioral Health Education and Training Grants	UND		150,089	
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	30100		452,665	
93.735	State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	30100		50,000	
93.745	PPHF: Health Care Surveillance/Health Statistics - Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	30100		91,884	
93.747	Elder Abuse Prevention Interventions Program	UND		192,646	28,191
93.757	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	30100		447,535	170,644
93.757	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	20100		42,133	
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	30100		371,001	230,148
93.767	Children's Health Insurance Program	32500		21,899,708	
93.788	Opioid STR	32500		1,371,236	
93.791	Money Follows the Person Rebalancing Demonstration	32500		1,764,311	
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).	30100		148,480	
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	30100		90,444	
93.843	ACL Assistive Technology State Grants for Protection and Advocacy	36000		58,741	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.884	Grants for Primary Care Training and Enhancement	UND			65,389	
93.889	National Bioterrorism Hospital Preparedness Program	30100			867,805	356,365
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	30100			1,815,745	132,140
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UND			216,369	86,753
93.913	Grants to States for Operation of State Offices of Rural Health	UND			184,443	
93.917	HIV Care Formula Grants	30100			2,198,338	507,626
93.940	HIV Prevention Activities Health Department Based	30100			1,030,450	84,331
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	30100			79,673	
93.945	Assistance Programs for Chronic Disease Prevention and Control	20100			5,127	
93.945	Assistance Programs for Chronic Disease Prevention and Control	30100			605,021	91,798
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	30100			180,383	
93.958	Block Grants for Community Mental Health Services	32500			641,425	68,475
93.959	Block Grants for Prevention and Treatment of Substance Abuse	32500			7,295,374	
93.970	Health Professions Recruitment Program for Indians	UND			1,055,523	
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	30100			227,457	
93.994	Maternal and Child Health Services Block Grant to the States	30100			2,763,662	1,004,661
93.U05	PCAOD 2016 Town Hall Meeting	NDSU		N/A	31	
Nonmonetary Assistance:						
93.268	Immunization Cooperative Agreements	30100			\$ 7,160,968	\$ 7,141,204
93.600	Head Start	MASU			642,166	
Pass Through Non-State Entity:						
93.103	Food and Drug Administration Research	30100	Association of Food & Drug Officials	G-MT-1710-01220	\$ 3,277	\$
93.103	Food and Drug Administration Research	30100	Association of Food & Drug Officials	G-T-1510-02970	1,735	
93.103	Food and Drug Administration Research	30100	Association of Food & Drug Officials	G-T-1709-05290	522	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.103	Food and Drug Administration Research	30100	Association of Food & Drug Officials	R-T-1611-04056	2,940	
93.110	Maternal and Child Health Federal Consolidated Programs	30100	Association of Public Health Laboratories	56300-600-160-16-14	7,732	
93.110	Maternal and Child Health Federal Consolidated Programs	30100	Association of State Public Health Nutritionists	N/A	1,126	
93.110	Maternal and Child Health Federal Consolidated Programs	30100	Colorado School of Public Health	FY17.368.017 - 2-5-M4154	20,810	
93.110	Maternal and Child Health Federal Consolidated Programs	30100	Colorado School of Public Health	FY18.368.002_AMD3 PTE 2-5-M6595	13,977	
93.110	Maternal and Child Health Federal Consolidated Programs	MISU	Utah State University	P0369029-E	9,000	
93.172	Human Genome Research	NDSU	Sanford Health	N/A	13,998	
93.424	NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	30100	Association of State Public Health Nutritionists	6NU38OT000137-03-02	3,000	3,000
93.424	NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	30100	Council of State and Territorial Epidemiologists	PO6189	21,085	
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	MISU	University of Alaska Anchorage	N/A	4,655	
93.444	Tribal Self-Governance Program: Planning and Negotiation Cooperative Agreement	NDSU	White Earth Nation	IHS/White Earth Tribal	47,849	
93.524	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF)	30100	Association of State and Territorial Health Officials	83-12303, 1104,997,657	5,640	
93.524	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF)	30100	Association of State and Territorial Health Officials	86-12324, 1031,1245,1296	8,095	
93.648	Child Welfare Research Training or Demonstration	UND	The Research Foundation for the State University of New York	16-29	71,938	
93.648	Child Welfare Research Training or Demonstration	UND	The Research Foundation for the State University of New York	18-21	67,046	
93.648	Child Welfare Research Training or Demonstration	UND	The Research Foundation for the State University of New York	R1103841	260,934	
93.788	Opioid STR	UND	University of Missouri System	0081648/00061663	51,009	
93.879	Medical Library Assistance	UND	University of Iowa, The	W000961389	19,343	
93.884	Grants for Primary Care Training and Enhancement	UND	University of Washington	UWSC10279	23,020	
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UND	Northwood Deaconess Health Center	NDHC2016-CRH	16,352	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.U06	RAIN Next Steps	UND	Cankdeska Cikana Community College	90FY0005/01	1	
<i>Total for Unclustered</i>					<u>\$ 141,967,138</u>	<u>\$ 25,042,790</u>
<i>Unclustered</i>						
Direct Programs:						
93.U01	MSQA Inspections	30100		HHSF223201710056C	\$ 97,231	\$
93.U04	Medicated Feed	60200		HHSF223201610066C	34,702	
93.U04	Medicated Feed	60200		HHSF223201710180C	45,706	
Nonmonetary Assistance:						
93.U03	Division of Strategic National Stockpile	30100		N/A	\$ 2,259	\$
<i>Total for Unclustered</i>					<u>\$ 179,898</u>	<u>\$</u>
<i>Aging Cluster</i>						
Direct Programs:						
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	32500			\$ 2,268,184	\$ 249,421
93.045	Special Programs for the Aging Title III, Part C Nutrition Services	32500			3,181,203	
93.053	Nutrition Services Incentive Program	32500			804,137	
<i>Total for Aging Cluster</i>					<u>\$ 6,253,524</u>	<u>\$ 249,421</u>
<i>CCDF Cluster</i>						
Direct Programs:						
93.575	Child Care and Development Block Grant	32500			\$ 3,251,124	\$ 1,982,060
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	32500			7,920,081	664,416
<i>Total for CCDF Cluster</i>					<u>\$ 11,171,205</u>	<u>\$ 2,646,476</u>
<i>Medicaid Cluster</i>						
Direct Programs:						
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	30100			\$ 1,731,173	\$
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	32500			1,028,950	
93.778	Medical Assistance Program	32500			817,780,271	63,154
<i>Total for Medicaid Cluster</i>					<u>\$ 820,540,394</u>	<u>\$ 63,154</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>Research & Development Cluster</i>					
Direct Programs:					
93.103	Food and Drug Administration Research	NDSU		\$ 39,473	\$
93.121	Oral Diseases and Disorders Research	UND		182,465	
93.155	Rural Health Research Centers	UND		31,693	26,237
93.242	Mental Health Research Grants	UND		645,309	
93.242	Mental Health Research Grants	NDSU		75,846	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	UND		547,966	227,558
93.247	Advanced Nursing Education Workforce Grant Program	NDSU		254,523	
93.279	Drug Abuse and Addiction Research Programs	UND		245,007	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	UND		9,263	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	NDSU		33,184	
93.393	Cancer Cause and Prevention Research	UND		26,885	
93.395	Cancer Treatment Research	UND		155,483	
93.395	Cancer Treatment Research	NDSU		44,719	21,144
93.396	Cancer Biology Research	NDSU		200,744	
93.837	Cardiovascular Diseases Research	NDSU		112,703	
93.838	Lung Diseases Research	NDSU		476,305	61,046
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	UND		343,185	46,771
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	NDSU		671,851	446,754
93.855	Allergy and Infectious Diseases Research	NDSU		185,061	67,722
93.855	Allergy and Infectious Diseases Research	UND		1,206,840	11,487
93.859	Biomedical Research and Research Training	NDSU		3,676,422	137,308
93.859	Biomedical Research and Research Training	UND		7,752,606	284,432
93.865	Child Health and Human Development Extramural Research	NDSU		47,857	
93.866	Aging Research	UND		574,938	
93.866	Aging Research	NDSU		510,626	172,405

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.867	Vision Research	NDSU			45,555	
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	UND			345,104	
Pass Through Non-State Entity:						
93.103	Food and Drug Administration Research	NDSU	Iowa State University	430-30-01C	\$ 8,000	\$
93.242	Mental Health Research Grants	NDSU	The University of North Carolina at Chapel Hill	5107333	11,240	
93.273	Alcohol Research Programs	UND	Public Health Institute	PA-11-308	136,196	
93.273	Alcohol Research Programs	NDSU	Sanford Research	51-2028-5031-0	121,172	
93.273	Alcohol Research Programs	UND	University of Illinois	16344	24,233	
93.279	Drug Abuse and Addiction Research Programs	UND	Drexel University	800018	35,652	
93.279	Drug Abuse and Addiction Research Programs	UND	Vanderbilt University	VUMC 43521	6,717	
93.307	Minority Health and Health Disparities Research	UND	Sanford Research	SR-2017-18	24,251	
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	NDSU	Prevent Child Abuse North Dakota	N/A	120,221	
93.592	Family Violence Prevention and Services/Discretionary	UND	Texas Muslim Women's Foundation	002	7,875	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	UND	Regents of the University of Michigan	3004429441	58,540	
93.855	Allergy and Infectious Diseases Research	UND	University of Kentucky	3200000654-17-017	27,360	
93.855	Allergy and Infectious Diseases Research	UND	University of Kentucky	3200001545-18-174	62,593	
93.859	Biomedical Research and Research Training	NDSU	Montana State University	G179-16-W5698	72,672	
93.859	Biomedical Research and Research Training	UND	Regents of the University of Colorado, The	1554623	14,266	
93.859	Biomedical Research and Research Training	UND	University of Nebraska	34-1209-2001-001	194	
93.859	Biomedical Research and Research Training	UND	University of Nebraska	34-5250-2005-002	93,846	
93.859	Biomedical Research and Research Training	NDSU	University of Nebraska Omaha	34-5250-2005-002	94,945	
93.866	Aging Research	UND	Ohio State University, The	60061309	42,407	
93.866	Aging Research	UND	University of Louisville Research Foundation, Inc.	ULRF 15-1195-01	16,746	
93.867	Vision Research	UND	Barron Associates, Inc.	536-SC01	46,845	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	NDSU	Prevent Child Abuse North Dakota	N/A	163,398	
93.933	Demonstration Projects for Indian Health	UND	Cankdeska Cikana Community College	UND NARCH 2015	2	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.933	Demonstration Projects for Indian Health	UND	Cankdeska Cikana Community College	UND NARCH 2018	50,813	
93.945	Assistance Programs for Chronic Disease Prevention and Control	UND	Montana Department of Public Health & Human Services	14096760050	5,633	
<i>Total for Research & Development Cluster</i>					<u>\$ 19,687,430</u>	<u>\$ 1,502,864</u>
<i>Student Financial Assistance Cluster</i>						
Direct Programs:						
93.264	Nurse Faculty Loan Program (NFLP)	UND			\$ 126,545	\$
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	UND			471,927	
93.364	Nursing Student Loans	DSU			250,769	
93.364	Nursing Student Loans	NDSU			367,252	
93.364	Nursing Student Loans	UND			1,471,448	
93.364	Nursing Student Loans	MISU			962,581	
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	UND			664,611	
<i>Total for Student Financial Assistance Cluster</i>					<u>\$ 4,315,133</u>	<u>\$</u>
<i>TANF Cluster</i>						
Direct Programs:						
93.558	Temporary Assistance for Needy Families	32500			\$ 31,455,373	\$ 9,835,698
<i>Total for TANF Cluster</i>					<u>\$ 31,455,373</u>	<u>\$ 9,835,698</u>
Total For Department Of Health And Human Services					<u>\$ 1,035,570,095</u>	<u>\$ 39,340,403</u>
Department Of Homeland Security						
<i>Unclustered</i>						
Direct Programs:						
97.012	Boating Safety Financial Assistance	72000			\$ 654,370	\$ 17,959
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	77000			86,448	
97.033	Disaster Legal Services	54000			5,924	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	54000			14,389,792	7,927,569
97.039	Hazard Mitigation Grant	54000			10,673,480	10,495,146

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
97.041	National Dam Safety Program	77000			114,935	
97.042	Emergency Management Performance Grants	54000			2,996,966	1,471,845
97.045	Cooperating Technical Partners	77000			550,959	
97.047	Pre-Disaster Mitigation	54000			858,116	779,429
97.067	Homeland Security Grant Program	54000			3,590,329	2,540,899
<i>Total for Unclustered</i>					<u>\$ 33,921,319</u>	<u>\$ 23,232,847</u>
Total For Department Of Homeland Security					<u>\$ 33,921,319</u>	<u>\$ 23,232,847</u>
Department Of Housing And Urban Development						
<i>Unclustered</i>						
Direct Programs:						
14.171	Manufactured Home Dispute Resolution	60100			\$ 7,018	\$
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	60100			4,528,573	4,393,726
14.231	Emergency Solutions Grant Program	60100			618,921	588,286
14.238	Shelter Plus Care	60100			300,682	300,682
14.239	Home Investment Partnerships Program	60100			2,987,600	2,898,353
14.401	Fair Housing Assistance Program State and Local	40600			115,050	
<i>Total for Unclustered</i>					<u>\$ 8,557,844</u>	<u>\$ 8,181,047</u>
<i>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster</i>						
Direct Programs:						
14.269	Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	60100			\$ 220,649	\$ 211,305
<i>Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster</i>					<u>\$ 220,649</u>	<u>\$ 211,305</u>
Total For Department Of Housing And Urban Development					<u>\$ 8,778,493</u>	<u>\$ 8,392,352</u>
Department Of Justice						
<i>Unclustered</i>						
Direct Programs:						
16.017	Sexual Assault Services Formula Program	30100			\$ 364,542	\$ 345,021
16.203	Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	12500			33,667	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
16.320	Services for Trafficking Victims	12500			206,387	3,062
16.540	Juvenile Justice and Delinquency Prevention	53000			400,124	400,124
16.543	Missing Children's Assistance	12500			249,486	
16.550	State Justice Statistics Program for Statistical Analysis Centers	12500			50,235	
16.575	Crime Victim Assistance	53000			177,417	
16.576	Crime Victim Compensation	53000			2,552,328	2,439,047
16.582	Crime Victim Assistance/Discretionary Grants	53000			4,976	4,976
16.588	Violence Against Women Formula Grants	30100			857,665	787,011
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	UND			151,647	
16.596	Justice System Infrastructure Program for Indian Tribes	UND			69,927	45,598
16.616	Indian Country Alcohol and Drug Prevention	UND			295,557	69,295
16.738	Edward Byrne Memorial Justice Assistance Grant Program	12500			331,072	82,539
16.741	DNA Backlog Reduction Program	12500			278,390	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	12500			5,694	
16.750	Support for Adam Walsh Act Implementation Grant Program	12500			250,951	
16.751	Edward Byrne Memorial Competitive Grant Program	12500			100,151	
16.813	NICS Act Record Improvement Program	12500			68,458	
Pass Through Non-State Entity:						
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	UND	Fox Valley Technical College	D2014013051	\$ 559	\$
16.582	Crime Victim Assistance/Discretionary Grants	UND	Fox Valley Technical College	D2016006026	101,394	
16.608	Tribal Justice Systems and Alcohol and Substance Abuse	UND	Fox Valley Technical College	D2017001002	33,792	
16.726	Juvenile Mentoring Program	NDSU	National 4-H Council	2016-JU-FX-0022	95,571	
16.726	Juvenile Mentoring Program	NDSU	National 4-H Council	2017-JU-FX-0016	33,327	
16.751	Edward Byrne Memorial Competitive Grant Program	UND	Fox Valley Technical College	D2015015036	544	
16.815	Tribal Civil and Criminal Legal Assistance Grants, Training and Technical Assistance	UND	American Probation And Parole Association	16-SA-085-2387	4,863	
<i>Total for Unclustered</i>					<u>\$ 6,718,724</u>	<u>\$ 4,176,673</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>Unclustered</i>						
Direct Programs:						
16.U01	Federal Bureau of Prisons (Juvenile Inmate Housing)	53000		IGA-815-11	\$ 245,235	\$
<i>Total for Unclustered</i>					<u>\$ 245,235</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	UND			\$ 7	\$
16.RD	A Study of Federal Absconson and Revocation: Patterns and Rates	NDSU		N/A	13,151	
<i>Total for Research & Development Cluster</i>					<u>\$ 13,158</u>	<u>\$</u>
Total For Department Of Justice					<u>\$ 6,977,117</u>	<u>\$ 4,176,673</u>
Department Of Labor						
<i>Unclustered</i>						
Direct Programs:						
17.235	Senior Community Service Employment Program	32500			\$ 479,967	\$ 462,325
17.267	Incentive Grants - WIA Section 503	20100			956,273	119,616
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	BSC			3,023,934	1,121,598
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	NDSCS			31,096	
17.504	Consultation Agreements	BSC			433,941	
17.600	Mine Health and Safety Grants	27000			130,423	130,423
<i>Total for Unclustered</i>					<u>\$ 5,055,634</u>	<u>\$ 1,833,962</u>
Total For Department Of Labor					<u>\$ 5,055,634</u>	<u>\$ 1,833,962</u>
Department Of State						
<i>Unclustered</i>						
Direct Programs:						
19.040	Public Diplomacy Programs	UND			\$ 55,963	\$
Pass Through Non-State Entity:						
19.402	Professional and Cultural Exchange Programs - International Visitor Leadership Program	MISU	Global Ties U.S.	S-ECAGD-17-CA-1018	\$ 1,509	\$

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
19.402	Professional and Cultural Exchange Programs - International Visitor Leadership Program	MISU	Global Ties U.S.	S-ECAGD-18-CA-1018	1,120	
<i>Total for Unclustered</i>					<u>\$ 58,592</u>	<u>\$</u>
Total For Department Of State					<u>\$ 58,592</u>	<u>\$</u>
Department Of The Interior						
<i>Unclustered</i>						
Direct Programs:						
15.130	Indian Education Assistance to Schools	NDSU			\$ 6,083	\$
15.224	Cultural and Paleontological Resources Management	70100			33,653	
15.224	Cultural and Paleontological Resources Management	MISU			2,926	
15.227	Distribution of Receipts to State and Local Governments	12000			5,875	5,875
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	40800			938,883	
15.252	Abandoned Mine Land Reclamation (AMLR)	40800			2,825,792	
15.427	Federal Oil and Gas Royalty Management State and Tribal Coordination	11700			562,821	
15.433	Flood Control Act Lands	12000			11,240,011	11,240,011
15.436	Late Disbursement Interest	12000			1,012	495
15.437	Minerals Leasing Act	12000			33,959,559	17,441,644
15.511	Cultural Resources Management	70100			916	
15.518	Garrison Diversion Unit	72000			889,219	
15.608	Fish and Wildlife Management Assistance	72000			16,235	
15.615	Cooperative Endangered Species Conservation Fund	72000			30,986	
15.617	Wildlife Conservation and Appreciation	72000			23,599	
15.626	Enhanced Hunter Education and Safety	72000			67,767	60,803
15.634	State Wildlife Grants	72000			453,384	90,765
15.634	State Wildlife Grants	DCB			7,732	
15.637	Migratory Bird Joint Ventures	72000			24,858	24,858
15.808	U.S. Geological Survey Research and Data Collection	77000			33,429	
15.904	Historic Preservation Fund Grants-In-Aid	70100			624,173	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
15.916	Outdoor Recreation Acquisition, Development and Planning	75000			301,415	294,166
15.929	Save America's Treasures	70100			8,195	
Pass Through Non-State Entity:						
15.518	Garrison Diversion Unit	77000	Garrison Diversion Conservancy District	6-FC-60-00210	\$ 58,591	\$
15.815	National Land Remote Sensing Education Outreach and Research	UND	AmericaView	AV13-ND01, Mod 005	554	
15.939	National Heritage Area Federal Financial Assistance	NDSU	Northern Plains Heritage Foundation	P10AC00310	21,295	
<i>Total for Unclustered</i>					<u>\$ 52,138,963</u>	<u>\$ 29,158,617</u>
<i>Unclustered</i>						
Direct Programs:						
15.U01	Artifact Cataloging	70100		140F0618P0094	\$ 4,525	\$
<i>Total for Unclustered</i>					<u>\$ 4,525</u>	<u>\$</u>
<i>Fish and Wildlife Cluster</i>						
Direct Programs:						
15.605	Sport Fish Restoration	72000			\$ 3,928,106	\$ 448,176
15.611	Wildlife Restoration and Basic Hunter Education	72000			8,942,408	447,074
<i>Total for Fish and Wildlife Cluster</i>					<u>\$ 12,870,514</u>	<u>\$ 895,250</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
15.608	Fish and Wildlife Management Assistance	NDSU			\$ 40,453	\$
15.669	Cooperative Landscape Conservation	NDSU			11,156	2,944
15.678	Cooperative Ecosystem Studies Units	NDSU			782	
15.805	Assistance to State Water Resources Research Institutes	NDSU			85,312	
15.808	U.S. Geological Survey Research and Data Collection	NDSU			75,425	
15.808	U.S. Geological Survey Research and Data Collection	UND			35,887	
15.923	National Center for Preservation Technology and Training	NDSU			38,078	
15.926	American Battlefield Protection	NDSU			3,448	
15.945	Cooperative Research and Training Programs – Resources of the National Park System	UND			46,323	
15.945	Cooperative Research and Training Programs – Resources of the National Park System	NDSU			78,330	
<i>Total for Research & Development Cluster</i>					<u>\$ 415,194</u>	<u>\$ 2,944</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Total For Department Of The Interior					\$ 65,429,196	\$ 30,056,811
Department Of Transportation						
<i>Unclustered</i>						
Direct Programs:						
20.106	Airport Improvement Program	41200			\$ 140,408	\$
20.200	Highway Research and Development Program	80100			139,970	8,000
20.200	Highway Research and Development Program	NDSU			5,444	
20.215	Highway Training and Education	80100			300,315	
20.218	Motor Carrier Safety Assistance	50400			2,456,418	
20.233	Border Enforcement Grants	50400			56,306	
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	12700			9,948	
20.314	Railroad Development	80100			615,988	
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	80100			2,784,309	2,784,309
20.509	Formula Grants for Rural Areas	80100			5,871,739	5,820,941
20.700	Pipeline Safety Program State Base Grant	40800			254,471	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	54000			303,915	58,375
Pass Through Non-State Entity:						
20.701	University Transportation Centers Program	NDSU	Rutgers University, The State University of New Jersey	5978	\$ 118,065	\$
<i>Total for Unclustered</i>					<u>\$ 13,057,296</u>	<u>\$ 8,671,625</u>
<i>Unclustered</i>						
Direct Programs:						
20.U02	Accelerated Safety Activity Program	80100		DTNH22-17-H-00142	\$ 31,563	\$
Pass Through Non-State Entity:						
20.U01	5010 Inspections	41200	GCR Inc.	N/A	\$ 18,200	\$
<i>Total for Unclustered</i>					<u>\$ 49,763</u>	<u>\$</u>
<i>Federal Transit Cluster</i>						
Direct Programs:						
20.500	Federal Transit Capital Investment Grants	80100			\$ 135,419	\$ 135,419

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
20.526	Bus and Bus Facilities Formula Program	80100			1,084,264	1,084,264
<i>Total for Federal Transit Cluster</i>					<u>\$ 1,219,683</u>	<u>\$ 1,219,683</u>
<i>Highway Planning and Construction Cluster</i>						
Direct Programs:						
20.205	Highway Planning and Construction	80100			\$ 239,761,504	\$ 4,102,510
20.219	Recreational Trails Program	75000			760,546	8,000
Pass Through Non-State Entity:						
20.205	Highway Planning and Construction	NDSU	Bismarck-Mandan Metropolitan Planning Organization	38151860 Bis-Man	\$ 27,182	\$
20.205	Highway Planning and Construction	NDSU	Fargo-Moorhead Metropolitan Council of Governments	38151860- FM COG	34,379	
20.205	Highway Planning and Construction	NDSU	Grand Forks-East Grand Forks Metropolitan Planning Organization	38151860- GF/EGF MPO	41,422	
<i>Total for Highway Planning and Construction Cluster</i>					<u>\$ 240,625,033</u>	<u>\$ 4,110,510</u>
<i>Highway Safety Cluster</i>						
Direct Programs:						
20.600	State and Community Highway Safety	80100			\$ 1,620,589	\$ 373,138
20.616	National Priority Safety Programs	80100			2,230,820	610,149
<i>Total for Highway Safety Cluster</i>					<u>\$ 3,851,409</u>	<u>\$ 983,287</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
20.109	Air Transportation Centers of Excellence	UND			\$ 29,895	\$
20.232	Commercial Driver's License Program Implementation Grant	NDSU			110,490	
20.701	University Transportation Centers Program	NDSU			2,426,551	1,535,357
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	UND			12,033	
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	NDSU			179,113	
20.RD	A10: Human Factors Considerations of UAS Procedures	UND		15-C-UAS-UND-06	57,765	
20.RD	Human Factors Considerations	UND		15-C-UAS-UND-03	40,451	
20.RD	Performance Analysis of UAS Detection Technologies Operating in Airport Environment	UND		15-C-UAS-UND-08	44,444	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
20.RD	Performance Analysis of UAS Detection Technologies Operating in Airport Environment-A12 (Phase II)	UND		15-C-UAS-UND-09	50,000	
Pass Through Non-State Entity:						
20.108	Aviation Research Grants	UND	The MITRE Corporation	119947, 2-125004	\$ 94,714	\$
20.600	State and Community Highway Safety	NDSU	South Dakota Department of Public Safety	N/A	9,161	
20.701	University Transportation Centers Program	NDSU	Montana State University	G136-14-W4660	448,756	
20.701	University Transportation Centers Program	NDSU	Montana State University	G226-17-W6460	75,646	
20.RD	Identify Safe Integrations of Complex Digital Systems	UND	Honeywell International Inc.	SUB122015	14,862	
20.RD	National General Aviation Flight Information Database	UND	The MITRE Corporation	105698	43,786	
<i>Total for Research & Development Cluster</i>					<u>\$ 3,637,667</u>	<u>\$ 1,535,357</u>
<i>Transit Services Programs Cluster</i>						
Direct Programs:						
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	80100			\$ 644,997	\$ 644,997
<i>Total for Transit Services Programs Cluster</i>					<u>\$ 644,997</u>	<u>\$ 644,997</u>
Total For Department Of Transportation					<u>\$ 263,085,848</u>	<u>\$ 17,165,459</u>
Department Of Veterans Affairs						
<i>Unclustered</i>						
Direct Programs:						
64.005	Grants to States for Construction of State Home Facilities	31300			\$ 670,005	\$
64.014	Veterans State Domiciliary Care	31300			1,006,060	
64.015	Veterans State Nursing Home Care	31300			1,755,687	
64.035	Veterans Transportation Program	32100			255,342	234,755
64.U02	VA Processing Fee	NDSU		VA01241994	2,721	
64.U03	Veterans Administration - Residents Rotations	UND		34516	383,865	
<i>Total for Unclustered</i>					<u>\$ 4,073,680</u>	<u>\$ 234,755</u>
<i>Unclustered</i>						
Direct Programs:						
64.U01	State Approving Agency	32100		V101 (223C) P-5745	\$ 101,231	\$
<i>Total for Unclustered</i>					<u>\$ 101,231</u>	<u>\$</u>
Total For Department Of Veterans Affairs					<u>\$ 4,174,911</u>	<u>\$ 234,755</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Environmental Protection Agency						
<i>Unclustered</i>						
Direct Programs:						
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	30100			\$ 80,752	\$
66.040	State Clean Diesel Grant Program	30100			222,750	222,750
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	30100			383,176	3,637
66.433	State Underground Water Source Protection	40500			104,000	
66.454	Water Quality Management Planning	30100			63,486	6,615
66.460	Nonpoint Source Implementation Grants	30100			3,500,131	2,365,946
66.605	Performance Partnership Grants	NDSU			41,872	
66.605	Performance Partnership Grants	30100			3,570,155	44,668
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	30100			104,566	
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	NDSU			9,547	
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	30100			255,853	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	30100			403,974	
66.817	State and Tribal Response Program Grants	30100			122,888	
66.U01	Water Sample Collection	VCSU		W912ES-16-P-0058	5,730	
Pass Through Non-State Entity:						
66.460	Nonpoint Source Implementation Grants	NDSU	Dakota Prairies RC&D	N/A	\$ 7,378	\$
66.460	Nonpoint Source Implementation Grants	NDSU	Dakota Prairies RC&D	Section 319 Grants	636	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	30100	New Mexico Environment Department	66700-0000029718	3,295	
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	NDSU	eXtension Foundation	SA-2017-61	11,081	
<i>Total for Unclustered</i>					<u>\$ 8,891,270</u>	<u>\$ 2,643,616</u>
<i>Clean Water State Revolving Fund Cluster</i>						
Direct Programs:						
66.458	Capitalization Grants for Clean Water State Revolving Funds	30100			\$ 539,097	\$
<i>Total for Clean Water State Revolving Fund Cluster</i>					<u>\$ 539,097</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>Drinking Water State Revolving Fund Cluster</i>					
Direct Programs:					
66.468	Capitalization Grants for Drinking Water State Revolving Funds	30100		\$ 1,185,828	\$
<i>Total for Drinking Water State Revolving Fund Cluster</i>				<u>\$ 1,185,828</u>	<u>\$</u>
<i>Research & Development Cluster</i>					
Direct Programs:					
66.461	Regional Wetland Program Development Grants	NDSU		\$ 66,768	\$
66.516	P3 Award: National Student Design Competition for Sustainability	NDSU		10,970	
<i>Total for Research & Development Cluster</i>				<u>\$ 77,738</u>	<u>\$</u>
Total For Environmental Protection Agency				<u>\$ 10,693,933</u>	<u>\$ 2,643,616</u>
Equal Employment Opportunity Commission					
<i>Unclustered</i>					
Direct Programs:					
30.002	Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	40600		\$ 172,970	\$
<i>Total for Unclustered</i>				<u>\$ 172,970</u>	<u>\$</u>
Total For Equal Employment Opportunity Commission				<u>\$ 172,970</u>	<u>\$</u>
Executive Office of the President					
<i>Unclustered</i>					
Direct Programs:					
95.001	High Intensity Drug Trafficking Areas Program	12500		\$ 615,918	\$ 151,826
<i>Total for Unclustered</i>				<u>\$ 615,918</u>	<u>\$ 151,826</u>
Total For Executive Office of the President				<u>\$ 615,918</u>	<u>\$ 151,826</u>
General Services Administration					
<i>Unclustered</i>					
Nonmonetary Assistance:					
39.003	Donation of Federal Surplus Personal Property	11000		\$ 2,302,814	\$
<i>Total for Unclustered</i>				<u>\$ 2,302,814</u>	<u>\$</u>
Total For General Services Administration				<u>\$ 2,302,814</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Institute of Museum and Library Services						
<i>Unclustered</i>						
Direct Programs:						
45.310	Grants to States	25000			\$ 903,131	\$
<i>Total for Unclustered</i>					<u>\$ 903,131</u>	<u>\$</u>
Total For Institute of Museum and Library Services					<u>\$ 903,131</u>	<u>\$</u>
National Aeronautics and Space Administration						
<i>Unclustered</i>						
Direct Programs:						
43.001	Science	UND			\$ 39,510	\$
43.012	Space Technology	60100			491,554	
<i>Total for Unclustered</i>					<u>\$ 531,064</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
43.001	Science	UND			\$ 526,603	\$ 121,322
43.008	Education	UND			937,695	24,677
Pass Through Non-State Entity:						
43.001	Science	UND	Planetary Science Institute	1345	\$ 4,084	\$
43.001	Science	NDSU	University of New Hampshire	15-024	95,740	
<i>Total for Research & Development Cluster</i>					<u>\$ 1,564,122</u>	<u>\$ 145,999</u>
Total For National Aeronautics and Space Administration					<u>\$ 2,095,186</u>	<u>\$ 145,999</u>
National Endowment for the Arts						
<i>Unclustered</i>						
Direct Programs:						
45.024	Promotion of the Arts Grants to Organizations and Individuals	UND			\$ 10,000	\$
<i>Total for Unclustered</i>					<u>\$ 10,000</u>	<u>\$</u>
Total For National Endowment for the Arts					<u>\$ 10,000</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
National Endowment for the Humanities						
<i>Unclustered</i>						
Direct Programs:						
45.129	Promotion of the Humanities Federal/State Partnership	DCB			\$ 973	\$
45.149	Promotion of the Humanities Division of Preservation and Access	70100			124,593	
45.149	Promotion of the Humanities Division of Preservation and Access	MISU			440	
45.164	Promotion of the Humanities Public Programs	NDSU			31,520	
Pass Through Non-State Entity:						
45.129	Promotion of the Humanities Federal/State Partnership	MISU	Humanities North Dakota	17110	\$ 371	\$
45.129	Promotion of the Humanities Federal/State Partnership	70100	Humanities North Dakota	17114	1,469	
45.129	Promotion of the Humanities Federal/State Partnership	UND	Humanities North Dakota	18506	9,536	
<i>Total for Unclustered</i>					<u>\$ 168,902</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Pass Through Non-State Entity:						
45.161	Promotion of the Humanities Research	NDSU	University of Iowa, The	1001385856	\$ 7,150	\$
<i>Total for Research & Development Cluster</i>					<u>\$ 7,150</u>	<u>\$</u>
Total For National Endowment for the Humanities					<u>\$ 176,052</u>	<u>\$</u>
National Science Foundation						
<i>Unclustered</i>						
Direct Programs:						
47.070	Computer and Information Science and Engineering	UND			\$ 13,730	\$
47.076	Education and Human Resources	NDSCS			99,254	
47.076	Education and Human Resources	NDSU			141,000	
Pass Through Non-State Entity:						
47.070	Computer and Information Science and Engineering	UND	University of Illinois	2015-07710-04	\$ 62,305	\$
47.076	Education and Human Resources	NDSCS	Lorain County Community College	140035	2,579	
47.076	Education and Human Resources	NDSU	Salish Kootenai College	N/A	3,600	
<i>Total for Unclustered</i>					<u>\$ 322,468</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>Research & Development Cluster</i>						
Direct Programs:						
47.041	Engineering Grants	NDSU			\$ 506,422	\$ 18,675
47.041	Engineering Grants	UND			106,496	
47.049	Mathematical and Physical Sciences	UND			320,029	5,588
47.049	Mathematical and Physical Sciences	NDSU			207,609	10,228
47.050	Geosciences	UND			152,473	
47.050	Geosciences	NDSU			144,050	
47.070	Computer and Information Science and Engineering	UND			229,182	58,577
47.070	Computer and Information Science and Engineering	NDSU			540,922	61,078
47.074	Biological Sciences	NDSU			1,009,177	
47.074	Biological Sciences	UND			896,824	
47.075	Social, Behavioral, and Economic Sciences	NDSU			362,085	
47.076	Education and Human Resources	UND			261,345	15,129
47.076	Education and Human Resources	NDSU			1,426,785	64,808
47.079	Office of International Science and Engineering	UND			118,696	12,402
47.083	Office of Integrative Activities	NDSU			4,205,729	453,636
47.RD	IPA - Intergovernmental Personal Act	NDSU		CNS-1650752	159,677	
Pass Through Non-State Entity:						
47.041	Engineering Grants	NDSU	Sunstrand LLC	N/A	\$ 23,573	\$
47.041	Engineering Grants	NDSU	Uniqarta	N/A	12,561	
47.041	Engineering Grants	NDSU	University of Minnesota	A005007501	45,760	
47.041	Engineering Grants	UND	University of Utah	10040257/58502300	43,344	
47.050	Geosciences	NDSU	Purdue University	4101-70253	71,825	
47.070	Computer and Information Science and Engineering	UND	University of Illinois	15838, A4179	7,414	
47.075	Social, Behavioral, and Economic Sciences	NDSU	University of Hawaii	MA1351	2,719	
47.076	Education and Human Resources	NDSU	Clemson University	1882-206-2011602	8,284	1,042
47.076	Education and Human Resources	VCSU	Minnesota State Colleges and Universities	56511	2,659	
<i>Total for Research & Development Cluster</i>					<u>\$ 10,865,640</u>	<u>\$ 701,163</u>
Total For National Science Foundation					<u>\$ 11,188,108</u>	<u>\$ 701,163</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Nuclear Regulatory Commission					
<i>Unclustered</i>					
Direct Programs:					
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	BSC		\$ 30,132	\$
<i>Total for Unclustered</i>				<u>\$ 30,132</u>	<u>\$</u>
Total For Nuclear Regulatory Commission				<u>\$ 30,132</u>	<u>\$</u>
Small Business Administration					
<i>Unclustered</i>					
Direct Programs:					
59.037	Small Business Development Centers	UND		\$ 641,745	\$ 91,344
59.044	Veterans Outreach Program	UND		19,031	
59.058	Federal and State Technology Partnership Program	UND		86,832	
<i>Total for Unclustered</i>				<u>\$ 747,608</u>	<u>\$ 91,344</u>
Total For Small Business Administration				<u>\$ 747,608</u>	<u>\$ 91,344</u>
Social Security Administration					
<i>Unclustered</i>					
Direct Programs:					
96.009	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	36000		\$ 126,828	\$
<i>Total for Unclustered</i>				<u>\$ 126,828</u>	<u>\$</u>
<i>Disability Insurance/SSI Cluster</i>					
Direct Programs:					
96.001	Social Security Disability Insurance	32500		\$ 3,245,485	\$
<i>Total for Disability Insurance/SSI Cluster</i>				<u>\$ 3,245,485</u>	<u>\$</u>
Total For Social Security Administration				<u>\$ 3,372,313</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
U.S. Department Of Agriculture					
<i>Unclustered</i>					
Direct Programs:					
10.001	Agricultural Research Basic and Applied Research	NDSU		\$ 31,043	\$
10.025	Plant and Animal Disease, Pest Control, and Animal Care	NDSU		120,693	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	60200		71,900	
10.117	Biofuel Infrastructure Partnership	60100		6,342	6,342
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU		22,487	
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	DSU		42,479	
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	DCB		15,562	
10.329	Crop Protection and Pest Management Competitive Grants Program	NDSU		139,631	
10.351	Rural Business Development Grant	DCB		112,952	
10.500	Cooperative Extension Service	NDSU		4,722,391	
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	32500		2,424	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	30100		10,387,896	3,495,864
10.558	Child and Adult Care Food Program	20100		10,291,422	9,886,699
10.560	State Administrative Expenses for Child Nutrition	20100		1,736,327	249,544
10.567	Food Distribution Program on Indian Reservations	20100		1,455,018	964,587
10.574	Team Nutrition Grants	20100		138,073	100,277
10.575	Farm to School Grant Program	20100		47,424	
10.578	WIC Grants To States (WGS)	30100		54,572	1,291
10.579	Child Nutrition Discretionary Grants Limited Availability	20100		40,441	10,477
10.582	Fresh Fruit and Vegetable Program	20100		1,921,764	1,874,711
10.664	Cooperative Forestry Assistance	NDSU		1,606,484	439,754
10.678	Forest Stewardship Program	NDSU		715	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
10.680	Forest Health Protection	60200			30,042	29,445
10.761	Technical Assistance and Training Grants	DCB			980	
10.773	Rural Business Opportunity Grants	DCB			61,541	
10.902	Soil and Water Conservation	72000			18,007	
10.950	Agricultural Statistics Reports	NDSU			20,000	
10.U09	FY 17 USFS High-resolution Land Cover for ND	NDSU		17-CR-11242305-055	5,500	
Nonmonetary Assistance:						
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	60200			\$ 6,856	\$
10.567	Food Distribution Program on Indian Reservations	20100			4,266,892	4,266,892
Pass Through Non-State Entity:						
10.200	Grants for Agricultural Research, Special Research Grants	NDSU	University of New Hampshire	16-066	\$ 5,138	\$
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004403717	31,924	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004991211	30,528	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004991239	37,421	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H005722933	6,080	
10.215	Sustainable Agriculture Research and Education	DCB	University of Minnesota Board of Regents	H004991209	27,360	
10.215	Sustainable Agriculture Research and Education	NDSU	University Of Wyoming	1003590 - NDSU	9,130	
10.227	1994 Institutions Research Program	NDSU	Nueta Hidatsa Sahnish College	N/A	5,220	
10.304	Homeland Security Agricultural	NDSU	Kansas State University	S17046	38,667	
10.304	Homeland Security Agricultural	NDSU	Purdue University	8000077566-AG	200	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	NC State University	2015-0097-12	10,074	
10.329	Crop Protection and Pest Management Competitive Grants Program	NDSU	University of Illinois, Urbana-Champaign	076332-15430	23,273	
10.329	Crop Protection and Pest Management Competitive Grants Program	NDSU	University of Illinois, Urbana-Champaign	076332-15436	20,408	
10.329	Crop Protection and Pest Management Competitive Grants Program	NDSU	University of Illinois, Urbana-Champaign	076332-16658	13,971	
10.500	Cooperative Extension Service	NDSU	Auburn University	18-ACES-379834-NDSU	18,322	
10.500	Cooperative Extension Service	NDSU	Kansas State University	S17117	18,913	
10.500	Cooperative Extension Service	NDSU	University of Minnesota	0001434941	249,223	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
10.890	Rural Development Cooperative Agreement Program	NDSCS	Northeast Community College	210910-08-02	1,022	
10.912	Environmental Quality Incentives Program	NDSU	University of Wisconsin - Madison	PO#0000001235	5,813	
10.U03	ND / SD Extension Gerontology Specialist Position	NDSU	South Dakota State University	3CES25	53,951	
<i>Total for Unclustered</i>					<u>\$ 37,984,496</u>	<u>\$ 21,325,883</u>
<i>Unclustered</i>						
Direct Programs:						
10.U07	Celebrating the 50th Anniversary of NHPA	70100		16-CS-11011800-019	\$ 16,331	\$
10.U08	Curation of Artifacts	70100		18-CS-11011800-021 & 18-PA-11011800-021	9,810	
<i>Total for Unclustered</i>					<u>\$ 26,141</u>	<u>\$</u>
<i>Child Nutrition Cluster</i>						
Direct Programs:						
10.553	School Breakfast Program	20100			\$ 5,909,296	\$ 5,860,360
10.555	National School Lunch Program	20100			21,722,395	21,634,282
10.556	Special Milk Program for Children	20100			20,697	20,697
10.559	Summer Food Service Program for Children	20100			851,362	760,228
Nonmonetary Assistance:						
10.555	National School Lunch Program	20100			\$ 3,769,886	\$ 3,769,886
10.559	Summer Food Service Program for Children	20100			3,627	3,627
<i>Total for Child Nutrition Cluster</i>					<u>\$ 32,277,263</u>	<u>\$ 32,049,080</u>
<i>Food Distribution Cluster</i>						
Direct Programs:						
10.565	Commodity Supplemental Food Program	20100			\$ 131,340	\$ 84,351
10.568	Emergency Food Assistance Program (Administrative Costs)	20100			117,530	51,879
Nonmonetary Assistance:						
10.565	Commodity Supplemental Food Program	20100			\$ 754	\$ 754
10.569	Emergency Food Assistance Program (Food Commodities)	20100			1,034,858	1,034,858
<i>Total for Food Distribution Cluster</i>					<u>\$ 1,284,482</u>	<u>\$ 1,171,842</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>Forest Service Schools and Road Cluster</i>						
Direct Programs:						
10.U05	USDA Forest Service Cost Share Challenge	VCSU		16-CS-11011800-016	\$ 6,284	\$
10.U05	USDA Forest Service Cost Share Challenge	VCSU		17-CS-11011800-016	3,171	
10.U05	USDA Forest Service Cost Share Challenge	VCSU		17-CS-11011800-017	1,915	
<i>Total for Forest Service Schools and Road Cluster</i>					<u>\$ 11,370</u>	<u>\$</u>
<i>Forest Service Schools and Roads Cluster</i>						
Direct Programs:						
10.665	Schools and Roads - Grants to States	12000			\$ 402	\$ 402
<i>Total for Forest Service Schools and Roads Cluster</i>					<u>\$ 402</u>	<u>\$ 402</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
10.001	Agricultural Research Basic and Applied Research	NDSU			\$ 2,601,619	\$
10.001	Agricultural Research Basic and Applied Research	UND			1,996,606	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	NDSU			84,227	
10.028	Wildlife Services	UND			19,124	
10.028	Wildlife Services	NDSU			105,888	
10.167	Transportation Services	NDSU			119,826	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU			130,908	54,431
10.202	Cooperative Forestry Research	NDSU			246,450	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	NDSU			2,961,177	
10.207	Animal Health and Disease Research	NDSU			28,969	
10.310	Agriculture and Food Research Initiative (AFRI)	UND			256,886	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU			1,801,716	261,054
10.652	Forestry Research	NDSU			15,015	
10.664	Cooperative Forestry Assistance	UND			7,169	
10.664	Cooperative Forestry Assistance	NDSU			116,683	
10.903	Soil Survey	NDSU			28,807	
10.912	Environmental Quality Incentives Program	NDSU			84,210	39,818

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
10.932	Regional Conservation Partnership Program	UND			5,291	
10.RD	Incorporating a Climate-based Adaptation Approach	NDSU		N/A	11,315	
Pass Through Non-State Entity:						
10.001	Agricultural Research Basic and Applied Research	NDSU	University of Nebraska-Lincoln	25-6235-0275-002	\$ 2,842	\$
10.170	Specialty Crop Block Grant Program - Farm Bill	NDSU	Minnesota Department of Agriculture	103807 / 18076	77,092	
10.170	Specialty Crop Block Grant Program - Farm Bill	NDSU	National Sunflower Association	17-357	10,110	
10.170	Specialty Crop Block Grant Program - Farm Bill	NDSU	National Sunflower Association	N/A	57,306	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU	Michigan State University	PO 388158	44,548	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU	Michigan State University	PO 388637	12,000	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU	Michigan State University	RC104283C	10,489	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU	Michigan State University	RC106511C	164,830	
10.202	Cooperative Forestry Research	UND	Richard Berg, DBA Frost Associates	N/A	7,665	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004403728	7,244	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004403742	19,143	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004991231	3,872	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H005722909	66,036	
10.227	1994 Institutions Research Program	NDSU	United Tribes Technical College	N/A	13,076	
10.303	Integrated Programs	NDSU	Michigan State University	RC105240C	7,232	
10.309	Specialty Crop Research Initiative	NDSU	Colorado State University	G-01363-02	10,861	
10.309	Specialty Crop Research Initiative	NDSU	Cornell University	73999-10419	235,873	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	Purdue University	8000067419-AG	31,257	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	South Dakota State University	3TB455	52,829	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	South Dakota State University	3TB821	48,312	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	South Dakota State University	3TB828	39,842	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	South Dakota State University	3TC859	15,095	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	University of Connecticut	174365	3,040	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	University of Minnesota	H004340901	12,398	
10.320	Sun Grant Program	NDSU	South Dakota State University	3TK640	59,584	15,995
10.320	Sun Grant Program	NDSU	South Dakota State University	3TL640	100,230	56,041

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
10.320	Sun Grant Program	NDSU	South Dakota State University	3TS640	7,213	
10.903	Soil Survey	NDSU	Purdue University	8000083094-AG	6,343	
10.RD	Minor Crop Pest Management Program Interregional Research Project #4	NDSU	Michigan State University	267489	5,827	
<i>Total for Research & Development Cluster</i>					<u>\$ 11,754,075</u>	<u>\$ 427,339</u>
<i>SNAP Cluster</i>						
Direct Programs:						
10.551	Supplemental Nutrition Assistance Program	32500			\$ 76,768,199	\$
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	32500			11,778,752	62,711
<i>Total for SNAP Cluster</i>					<u>\$ 88,546,951</u>	<u>\$ 62,711</u>
Total For U.S. Department Of Agriculture					<u>\$ 171,885,180</u>	<u>\$ 55,037,257</u>
U.S. Election Assistance Commission						
<i>Unclustered</i>						
Direct Programs:						
90.401	Help America Vote Act Requirements Payments	10800			\$ 260,039	\$
<i>Total for Unclustered</i>					<u>\$ 260,039</u>	<u>\$</u>
Total For U.S. Election Assistance Commission					<u>\$ 260,039</u>	<u>\$</u>
United States Agency For International Development						
<i>Research & Development Cluster</i>						
Pass Through Non-State Entity:						
98.001	USAID Foreign Assistance for Programs Overseas	NDSU	Michigan State University	EDH-A-00-07-00005	\$ 131,075	\$
98.001	USAID Foreign Assistance for Programs Overseas	NDSU	Michigan State University	RC103109 NDSU	186,521	
98.001	USAID Foreign Assistance for Programs Overseas	NDSU	Pennsylvania State University	4932-NDSU-AID-0077	264,081	
98.001	USAID Foreign Assistance for Programs Overseas	NDSU	The National Academies of Sciences, Engineering, and Medicine	200008308	88,924	44,000
98.RD	A Sustainable Point-of-use Filtration Unit for Treating Pesticide Contaminated by Groundwater	NDSU	The National Academies	2000006097	43,350	
<i>Total for Research & Development Cluster</i>					<u>\$ 713,951</u>	<u>\$ 44,000</u>
Total For United States Agency For International Development					<u>\$ 713,951</u>	<u>\$ 44,000</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 2,037,640,911	\$ 271,990,027

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Corporation For National And Community Service						
<i>Unclustered</i>						
Direct Programs:						
94.002	Retired and Senior Volunteer Program	NDSU			\$ 274,770	\$
94.003	State Commissions	60100			99,427	
94.006	AmeriCorps	60100			448,981	448,981
94.009	Training and Technical Assistance	60100			43,506	
<i>Total for Unclustered</i>					<u>\$ 866,684</u>	<u>\$ 448,981</u>
<i>Foster Grandparent/Senior Companion Cluster</i>						
Direct Programs:						
94.011	Foster Grandparent Program	NDSU			\$ 2,432	\$
94.011	Foster Grandparent Program	32500			222,439	
<i>Total for Foster Grandparent/Senior Companion Cluster</i>					<u>\$ 224,871</u>	<u>\$</u>
Total For Corporation For National And Community Service					<u>\$ 1,091,555</u>	<u>\$ 448,981</u>
Department Of Commerce						
<i>Unclustered</i>						
Direct Programs:						
11.020	Cluster Grants	UND			\$ 127,588	\$
11.549	ARRA - State and Local Implementation Grant Program	11200			147,445	
Pass Through Non-State Entity:						
11.U01	NOAA NWS National Mesonet Program	NDSU	Global Science and Technology, Inc.	SA15-NDSU01	\$ 107,922	\$
<i>Total for Unclustered</i>					<u>\$ 382,955</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
11.431	Climate and Atmospheric Research	UND			\$ 249,357	\$
11.468	Applied Meteorological Research	UND			136,060	60,956
<i>Total for Research & Development Cluster</i>					<u>\$ 385,417</u>	<u>\$ 60,956</u>
Total For Department Of Commerce					<u>\$ 768,372</u>	<u>\$ 60,956</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Department Of Defense						
<i>Unclustered</i>						
Direct Programs:						
12.112	Payments to States in Lieu of Real Estate Taxes	12000			\$ 98,279	\$ 98,279
12.401	National Guard Military Operations and Maintenance (O&M) Projects	54000			21,528,013	
Nonmonetary Assistance:						
12.401	National Guard Military Operations and Maintenance (O&M) Projects	54000			\$ 21,740	\$
Pass Through Non-State Entity:						
12.750	Uniformed Services University Medical Research Projects	NDSU	Uniformed Services University of the Health Sciences	HU0001-16-1-0050	\$ 155,907	\$
<i>Total for Unclustered</i>					<u>\$ 21,803,939</u>	<u>\$ 98,279</u>
<i>Unclustered</i>						
Direct Programs:						
12.U01	Archeological Services	70100		N/A	\$ 7,654	\$
12.U02	Educational Service Agreement - Air Force	UND		F33600-99-A-0080	63,327	
12.U03	Educational Service Agreement - Navy	UND		N00140-98-G2501	29,056	
12.U04	Educational Service Agreement - Army	UND		W81K04-14-H-0031	227,545	
<i>Total for Unclustered</i>					<u>\$ 327,582</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
12.300	Basic and Applied Scientific Research	NDSU			\$ 393,441	\$
12.431	Basic Scientific Research	NDSU			93,061	
12.599	Congressionally Directed Assistance	UND			31,797	
12.800	Air Force Defense Research Sciences Program	NDSU			209,566	
12.901	Mathematical Sciences Grants	NDSU			20,968	
12.RD	Hygroscopic Cooling Tower for Reduced HVAC Water Consumption	UND		W912HQ17C0050	33,747	
Pass Through Non-State Entity:						
12.300	Basic and Applied Scientific Research	UND	Colorado State University	G-00976-1	\$ 160,912	\$

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
12.910	Research and Technology Development	NDSU	PPG Industries, Inc.	201635-140828	58,662	
12.910	Research and Technology Development	NDSU	PPG Industries, Inc.	201636-140830	21,347	
12.910	Research and Technology Development	NDSU	PPG Industries, Inc.	201637-140831	6,499	
12.RD	Development of Micro Cold Spray Powder Feed System and Associated Processing Parameter Space	NDSU	Northeastern University	504081-78054	50,419	
12.RD	Exploration of Novel Biobased Chemicals in Coatings Systems	NDSU	Zymergen, Inc.	HR0011-15-9-0014	109,051	
12.RD	Highly Flexible Primer for Aircraft	NDSU	Luna Innovations Incorporated	343301NDSU	20,099	
12.RD	WPSON-15-02 Standardized Test Methodologies	NDSU	The Boeing Company	1133183	106,868	
<i>Total for Research & Development Cluster</i>					<u>\$ 1,316,437</u>	<u>\$</u>
Total For Department Of Defense					<u>\$ 23,447,958</u>	<u>\$ 98,279</u>
Department Of Education						
<i>Unclustered</i>						
Direct Programs:						
84.002	Adult Education - Basic Grants to States	20100			\$ 931,431	\$ 714,552
84.010	Title I Grants to Local Educational Agencies	20100			36,069,261	35,566,653
84.011	Migrant Education State Grant Program	20100			128,607	73,704
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	20100			96,931	
84.031	Higher Education Institutional Aid	WSC			464,594	
84.031	Higher Education Institutional Aid	BSC			394,342	
84.048	Career and Technical Education -- Basic Grants to States	27000			3,726,275	2,175,438
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	32500			8,566,278	
84.144	Migrant Education Coordination Program	20100			122,359	78,496
84.161	Rehabilitation Services Client Assistance Program	32500			136,333	
84.169	Independent Living - State Grants	32500			311,681	311,681
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	32500			255,684	
84.181	Special Education-Grants for Infants and Families	32500			2,778,234	
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	20100			28,600	23,329

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	32500			222,372	
84.196	Education for Homeless Children and Youth	20100			167,675	108,799
84.224	Assistive Technology	32500			559,885	559,884
84.240	Program of Protection and Advocacy of Individual Rights	36000			178,800	
84.287	Twenty-First Century Community Learning Centers	20100			7,444,221	7,188,485
84.323	Special Education - State Personnel Development	20100			545,543	374,970
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	MISU			350	
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	20100			60,525	
84.358	Rural Education	20100			98,927	97,235
84.365	English Language Acquisition State Grants	20100			673,418	497,931
84.366	Mathematics and Science Partnerships	20100			616,761	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	20100			10,201,476	10,015,771
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	NDUS			265,311	
84.369	Grants for State Assessments and Related Activities	20100			2,897,364	775,262
84.372	Statewide Longitudinal Data Systems	20100			1,662,791	
84.377	School Improvement Grants	20100			800,974	763,381
84.384	ARRA - Statewide Data Systems, Recovery Act	20100			106,277	
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education	MISU			378,306	
Nonmonetary Assistance:						
84.906	American Printing House for the Blind	25300			\$ 78,873	\$
Pass Through Non-State Entity:						
84.004	Civil Rights Training and Advisory Services (also known as Equity Assistance Centers)	UND	Indiana University Board of Trustees	N/A	\$ 14,638	\$
84.010	Title I Grants to Local Educational Agencies	UND	Grand Forks Public School District Building Authority	N/A	62,510	
84.328	Special Education Parent Information Centers	MISU	Pathfinder Parent Center, Inc.	N/A	130	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	NDSU	National Writing Project	14-ND02-SEED2016	17,787	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.418	Promoting Readiness of Minors in Supplemental Security Income	MISU	Utah State Office of Rehabilitation	146213	384,812	32,459
<i>Total for Unclustered</i>					<u>\$ 81,450,336</u>	<u>\$ 59,358,030</u>
<i>Unclustered</i>						
Pass Through Non-State Entity:						
84.U01	Early Learning Collaboration	20100	State of North Carolina	NC10268347	\$ 2,582	\$
<i>Total for Unclustered</i>					<u>\$ 2,582</u>	<u>\$</u>
<i>Special Education Cluster (IDEA)</i>						
Direct Programs:						
84.027	Special Education Grants to States	20100			\$ 31,860,582	\$ 29,320,258
84.173	Special Education Preschool Grants	20100			771,480	755,281
<i>Total for Special Education Cluster (IDEA)</i>					<u>\$ 32,632,062</u>	<u>\$ 30,075,539</u>
<i>Student Financial Assistance Cluster</i>						
Direct Programs:						
84.007	Federal Supplemental Educational Opportunity Grants	BSC			\$ 87,700	\$
84.007	Federal Supplemental Educational Opportunity Grants	MISU			141,660	
84.007	Federal Supplemental Educational Opportunity Grants	LRSC			27,600	
84.007	Federal Supplemental Educational Opportunity Grants	UND			918,246	
84.007	Federal Supplemental Educational Opportunity Grants	NDSU			776,788	
84.007	Federal Supplemental Educational Opportunity Grants	WSC			23,314	
84.007	Federal Supplemental Educational Opportunity Grants	MASU			74,921	
84.007	Federal Supplemental Educational Opportunity Grants	DSU			87,300	
84.007	Federal Supplemental Educational Opportunity Grants	NDSCS			187,300	
84.007	Federal Supplemental Educational Opportunity Grants	VCSU			88,012	
84.007	Federal Supplemental Educational Opportunity Grants	DCB			35,943	
84.033	Federal Work-Study Program	UND			929,765	
84.033	Federal Work-Study Program	WSC			12,617	
84.033	Federal Work-Study Program	NDSCS			97,605	
84.033	Federal Work-Study Program	NDSU			435,732	
84.033	Federal Work-Study Program	LRSC			28,203	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.033	Federal Work-Study Program	MASU		52,357	
84.033	Federal Work-Study Program	DCB		40,459	
84.033	Federal Work-Study Program	BSC		16,638	
84.033	Federal Work-Study Program	DSU		174,300	
84.033	Federal Work-Study Program	VCSU		64,852	
84.033	Federal Work-Study Program	MISU		136,611	
84.038	Federal Perkins Loan Program	LRSC		540,207	
84.038	Federal Perkins Loan Program	DCB		74,480	
84.038	Federal Perkins Loan Program	UND		19,954,193	
84.038	Federal Perkins Loan Program	NDSU		9,007,109	
84.038	Federal Perkins Loan Program	WSC		241,015	
84.038	Federal Perkins Loan Program	BSC		398,596	
84.038	Federal Perkins Loan Program	VCSU		1,004,798	
84.038	Federal Perkins Loan Program	MASU		847,738	
84.038	Federal Perkins Loan Program	NDSCS		1,645,062	
84.038	Federal Perkins Loan Program	MISU		3,075,751	
84.038	Federal Perkins Loan Program	DSU		1,233,268	
84.063	Federal Pell Grant Program	WSC		816,241	
84.063	Federal Pell Grant Program	NDSCS		3,096,860	
84.063	Federal Pell Grant Program	BSC		2,448,869	
84.063	Federal Pell Grant Program	MISU		2,619,708	
84.063	Federal Pell Grant Program	DCB		871,094	
84.063	Federal Pell Grant Program	LRSC		1,102,782	
84.063	Federal Pell Grant Program	DSU		1,222,070	
84.063	Federal Pell Grant Program	UND		8,070,624	
84.063	Federal Pell Grant Program	VCSU		1,222,895	
84.063	Federal Pell Grant Program	MASU		1,329,126	
84.063	Federal Pell Grant Program	NDSU		9,340,886	
84.268	Federal Direct Student Loans	WSC		1,537,726	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.268	Federal Direct Student Loans	MISU			8,732,672	
84.268	Federal Direct Student Loans	UND			66,525,257	
84.268	Federal Direct Student Loans	BSC			7,624,247	
84.268	Federal Direct Student Loans	NDSU			52,604,653	
84.268	Federal Direct Student Loans	DSU			4,285,294	
84.268	Federal Direct Student Loans	LRSC			2,194,270	
84.268	Federal Direct Student Loans	VCSU			4,370,784	
84.268	Federal Direct Student Loans	DCB			1,854,770	
84.268	Federal Direct Student Loans	NDSCS			8,339,347	
84.268	Federal Direct Student Loans	MASU			3,948,827	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	NDSU			6,333	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	MISU			8,854	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	VCSU			14,912	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	DSU			3,724	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UND			112,844	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	MASU			46,134	
<i>Total for Student Financial Assistance Cluster</i>					<u>\$ 236,811,943</u>	<u>\$</u>
<i>TRIO Cluster</i>						
Direct Programs:						
84.042	TRIO Student Support Services	UND			\$ 341,715	\$
84.042	TRIO Student Support Services	LRSC			252,743	
84.042	TRIO Student Support Services	DSU			229,105	
84.042	TRIO Student Support Services	DCB			209,945	
84.042	TRIO Student Support Services	NDSU			387,528	
84.042	TRIO Student Support Services	MISU			429,299	
84.044	TRIO Talent Search	UND			451,144	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
84.047	TRIO Upward Bound	UND			399,170	
84.047	TRIO Upward Bound	NDSU			234,405	
84.066	TRIO Educational Opportunity Centers	UND			372,305	
84.217	TRIO McNair Post-Baccalaureate Achievement	NDSU			278,584	
84.217	TRIO McNair Post-Baccalaureate Achievement	UND			249,037	
<i>Total for TRIO Cluster</i>					<u>\$ 3,834,980</u>	<u>\$</u>
Total For Department Of Education					<u>\$ 354,731,903</u>	<u>\$ 89,433,569</u>
Department Of Energy						
<i>Unclustered</i>						
Direct Programs:						
81.041	State Energy Program	60100			\$ 227,470	\$ 65,670
81.042	Weatherization Assistance for Low-Income Persons	60100			2,326,401	2,177,678
<i>Total for Unclustered</i>					<u>\$ 2,553,871</u>	<u>\$ 2,243,348</u>
<i>Unclustered</i>						
Direct Programs:						
81.U01	State Heating Oil & Propane (SHOPP)	60100		DE-EI0002989	\$ 1,031	\$
81.U02	Direct Restitution (Supplemental Crude Oil Overcharge Refund)	60100		N/A	54,431	54,431
81.U03	Stripperwell Settlement (Petroleum Violation Escrow Funds)	60100		N/A	114,494	15,892
<i>Total for Unclustered</i>					<u>\$ 169,956</u>	<u>\$ 70,323</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
81.049	Office of Science Financial Assistance Program	UND			\$ 10,340	\$
81.049	Office of Science Financial Assistance Program	NDSU			4,083,576	
81.057	University Coal Research	UND			137,053	70,067
81.087	Renewable Energy Research and Development	NDSU			102,684	44,596
81.089	Fossil Energy Research and Development	UND			15,895,135	991,028
81.RD	Creation of an Adaptive Remaining Lifetime Prediction	NDSU		XFC-7-62303-01	21,090	
Pass Through Non-State Entity:						
81.042	Weatherization Assistance for Low-Income Persons	UND	Nevada Department of Business and Industry	N/A	\$ 67,787	\$

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
81.049	Office of Science Financial Assistance Program	UND	Envergex LLC	DE-SC0010209	24,073	
81.049	Office of Science Financial Assistance Program	UND	Envergex LLC	DE-SC0011984	159,774	
81.049	Office of Science Financial Assistance Program	UND	Envergex LLC	DE-SC0013832	233,050	
81.049	Office of Science Financial Assistance Program	UND	Envergex LLC	DE-SC0015204	69,453	
81.049	Office of Science Financial Assistance Program	UND	Envergex LLC	DE-SC0015737	60,090	
81.049	Office of Science Financial Assistance Program	UND	Mainstream Engineering Corporation	DE7108	1,557	
81.049	Office of Science Financial Assistance Program	UND	Microbeam Technologies Incorporated	DE-SC0017060	3,923	
81.086	Conservation Research and Development	UND	Gas Technology Institute	S612	293,061	
81.086	Conservation Research and Development	NDSU	PPG Industries, Inc.	DE-EE0005777	208,991	
81.089	Fossil Energy Research and Development	UND	Alstom Power Inc.	4101095123 - 4101399356	134,097	
81.089	Fossil Energy Research and Development	UND	American Air Liquide Inc.	N/A	6,533	
81.089	Fossil Energy Research and Development	UND	Ceramatec, Inc.	DE-FE0023863	525,471	
81.089	Fossil Energy Research and Development	UND	Gas Technology Institute	S601	484,346	
81.089	Fossil Energy Research and Development	UND	University of Wyoming	1003489A-EERC	21,581	
81.121	Nuclear Energy Research, Development and Demonstration	NDSU	UT-Battelle, LLC	4000128563	103,995	
81.135	Advanced Research Projects Agency - Energy	UND	FuelCell Energy, Inc.	10000244	51,558	
81.RD	Study of Tight Oil Properties	UND	Sandia Corporation	PRIV_68650	122,259	
<i>Total for Research & Development Cluster</i>					<u>\$ 22,821,477</u>	<u>\$ 1,105,691</u>
Total For Department Of Energy					<u>\$ 25,545,304</u>	<u>\$ 3,419,362</u>

Department Of Health And Human Services

Unclustered

Direct Programs:

93.041	Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	32500			\$ 46,908	\$
93.042	Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	32500			130,771	
93.043	Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	32500			132,738	
93.047	Special Programs for the Aging Title VI, Part A, Grants to Indian Tribes Part B, Grants to Native Hawaiians	UND			189,155	
93.048	Special Programs for the Aging Title IV and Title II, Discretionary Projects	MISU			266,764	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.048	Special Programs for the Aging Title IV and Title II, Discretionary Projects	UND		353,703	
93.052	National Family Caregiver Support, Title III, Part E	32500		773,903	
93.069	Public Health Emergency Preparedness	30100		3,968,490	2,013,651
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	30100		1,072,087	432,023
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	20100		64,352	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	NDSU		260,977	190,053
93.103	Food and Drug Administration Research	60200		72,644	
93.107	Area Health Education Centers	UND		316,695	
93.110	Maternal and Child Health Federal Consolidated Programs	30100		95,909	
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	30100		133,190	
93.124	Nurse Anesthetist Traineeship	UND		15,827	
93.127	Emergency Medical Services for Children	30100		146,393	
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	30100		204,781	
93.136	Injury Prevention and Control Research and State and Community Based Programs	30100		198,905	104,179
93.138	Protection and Advocacy for Individuals with Mental Illness	36000		341,529	
93.150	Projects for Assistance in Transition from Homelessness (PATH)	32500		301,112	
93.155	Rural Health Research Centers	UND		134,446	
93.157	Centers of Excellence	UND		692,019	
93.165	Grants to States for Loan Repayment Program	30100		296,263	296,263
93.178	Nursing Workforce Diversity	NDSU		412,639	
93.178	Nursing Workforce Diversity	UND		348,859	
93.184	Disabilities Prevention	MISU		786	
93.191	Graduate Psychology Education	UND		15,251	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.217	Family Planning Services	30100		1,019,475	623,526
93.223	Development and Coordination of Rural Health Services	UND		2,377,902	163,792
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	30100		86,452	80,752
93.236	Grants to States to Support Oral Health Workforce Activities	30100		418,725	177,282
93.241	State Rural Hospital Flexibility Program	UND		273,960	128,531
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	UND		170,108	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	32500		1,700,187	
93.251	Universal Newborn Hearing Screening	MISU		286,755	
93.267	State Grants for Protection and Advocacy Services	36000		13,428	
93.268	Immunization Cooperative Agreements	30100		838,993	30,447
93.270	Viral Hepatitis Prevention and Control	30100		63,639	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	UND		331,091	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	30100		390,269	
93.301	Small Rural Hospital Improvement Grant Program	UND		320,502	262,134
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	30100		862,933	166,020
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	MISU		152,912	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	30100		1,147,489	22,338
93.324	State Health Insurance Assistance Program	40100		272,049	
93.332	Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	MISU		317,466	133,491
93.336	Behavioral Risk Factor Surveillance System	30100		104,961	
93.358	Advanced Education Nursing Traineeships	UND		343,882	
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	30100		233,090	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	30100		757,697	388,499
93.556	Promoting Safe and Stable Families	32500		279,726	136,073
93.563	Child Support Enforcement	32500		11,016,086	
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	32500		1,729,858	929,938
93.568	Low-Income Home Energy Assistance	32500		17,724,516	430,884
93.569	Community Services Block Grant	60100		3,149,073	3,005,631
93.576	Refugee and Entrant Assistance Discretionary Grants	20100		147,208	138,336
93.586	State Court Improvement Program	18000		163,278	
93.590	Community-Based Child Abuse Prevention Grants	32500		221,175	
93.597	Grants to States for Access and Visitation Programs	32500		125,822	
93.599	Chafee Education and Training Vouchers Program (ETV)	32500		93,255	
93.600	Head Start	32500		86,099	
93.600	Head Start	20100		47,965	
93.600	Head Start	MASU		2,730,820	
93.618	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	36000		70,596	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	36000		350,146	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	32500		394,357	101,164
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	MISU		575,019	
93.643	Children's Justice Grants to States	32500		80,229	44,082
93.645	Stephanie Tubbs Jones Child Welfare Services Program	32500		406,530	163,213
93.647	Social Services Research and Demonstration	NDSU		49,900	
93.658	Foster Care Title IV-E	32500		12,521,886	4,562,730
93.659	Adoption Assistance	32500		6,803,115	66,551
93.667	Social Services Block Grant	32500		3,706,363	
93.669	Child Abuse and Neglect State Grants	32500		118,711	116,577

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	30100			750,258	720,543
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	32500			449,519	363,219
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	30100			1,022,153	
93.735	State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	30100			50,000	
93.745	PPHF: Health Care Surveillance/Health Statistics - Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	30100			151,771	
93.747	Elder Abuse Prevention Interventions Program	UND			50,345	
93.752	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	30100			2,214,609	136,495
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	30100			403,964	210,008
93.767	Children's Health Insurance Program	32500			27,696,646	
93.791	Money Follows the Person Rebalancing Demonstration	32500			2,859,517	
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).	30100			187,755	
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	30100			32,466	
93.843	ACL Assistive Technology State Grants for Protection and Advocacy	36000			29,892	
93.859	Biomedical Research and Research Training	UND			297,520	
93.866	Aging Research	UND			31,146	
93.873	State Grants for Protection and Advocacy Services	36000			44,689	
93.884	Grants for Primary Care Training and Enhancement	UND			187,962	
93.889	National Bioterrorism Hospital Preparedness Program	30100			80,241	
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UND			468,736	90,756

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.913	Grants to States for Operation of State Offices of Rural Health	UND			164,359	
93.917	HIV Care Formula Grants	30100			1,916,890	168,106
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	30100			34,000	
93.940	HIV Prevention Activities Health Department Based	30100			496,090	
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	30100			121,098	
93.945	Assistance Programs for Chronic Disease Prevention and Control	30100			1,104,550	230,998
93.945	Assistance Programs for Chronic Disease Prevention and Control	20100			64,338	
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	30100			171,691	13,438
93.958	Block Grants for Community Mental Health Services	32500			891,592	40,821
93.959	Block Grants for Prevention and Treatment of Substance Abuse	32500			9,295,402	
93.970	Health Professions Recruitment Program for Indians	UND			1,188,437	
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	30100			188,798	
93.994	Maternal and Child Health Services Block Grant to the States	30100			807,332	335,441
93.U05	PCAOD 2016 Town Hall Meeting	NDSU		N/A	469	
Nonmonetary Assistance:						
93.268	Immunization Cooperative Agreements	30100			\$ 7,296,385	\$ 7,272,484
93.600	Head Start	MASU			436,216	
Pass Through Non-State Entity:						
93.103	Food and Drug Administration Research	30100	Association of Food & Drug Officials	G-SP1510-03001	\$ 2,210	\$
93.103	Food and Drug Administration Research	30100	Association of Food & Drug Officials	G-SP-1611-04060	530	
93.103	Food and Drug Administration Research	30100	Association of Food & Drug Officials	G-T-1510-02970	2,862	
93.110	Maternal and Child Health Federal Consolidated Programs	30100	Association of Public Health Laboratories	56300-600-160-16-14	54,975	
93.110	Maternal and Child Health Federal Consolidated Programs	30100	Colorado School of Public Health	FY17.368.017 - 2-5-M4154	20,220	
93.110	Maternal and Child Health Federal Consolidated Programs	NDSU	Prevent Child Abuse North Dakota	N/A	7,350	
93.110	Maternal and Child Health Federal Consolidated Programs	MISU	Utah State University	P03303784-E	8,640	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.155	Rural Health Research Centers	UND	National Rural Health Association	UA9RH26027	2,408	
93.211	Telehealth Programs	UND	Avera Health	N/A	3,762	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	NDSU	City Of Fargo	N/A	3,271	
93.262	Occupational Safety and Health Program	LRSC	Colorado State University	G-00452-2	138,339	
93.322	CSELS Partnership: Strengthening Public Health Laboratories	30100	Association of Public Health Laboratories	56400-200-541-17-02	6,666	
93.341	Analyses, Research and Studies to Address the Impact of CMS' Programs on American Indian/Alaska Native (AI/AN) Beneficiaries and the Health Care System Serving these Beneficiaries	NDSU	National Indian Health Board	1MOCMS331078-04-00	22,525	
93.444	Tribal Self-Governance Program: Planning and Negotiation Cooperative Agreement	NDSU	White Earth Nation	IHS/White Earth Tribal	42,839	
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	30100	Montana Department of Public Health & Human Services	5U50CK000409-02	10,000	
93.524	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF)	30100	Association of State and Territorial Health Officials	83-12303, 1104,997,657	20,298	
93.524	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF)	30100	Association of State and Territorial Health Officials	83-12303, 372,520,683	3,548	
93.524	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF)	30100	Association of State and Territorial Health Officials	83-12303, 971,714	29,760	
93.524	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF)	30100	Association of State and Territorial Health Officials	86-12323, 940,611	4,458	
93.524	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations-financed in part by Prevention and Public Health Funds (PPHF)	30100	Association of State and Territorial Health Officials	86-12324, 1031,1245,1296	3,592	
93.648	Child Welfare Research Training or Demonstration	UND	The Research Foundation for the State University of New York	1128024-11-72851	53,829	
93.648	Child Welfare Research Training or Demonstration	UND	The Research Foundation for the State University of New York	16-29	134,883	
93.865	Child Health and Human Development Extramural Research	UND	Sanford Research	SR-2016-02	25,234	
93.879	Medical Library Assistance	UND	University of Iowa, The	W000886615	9,899	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.879	Medical Library Assistance	UND	University of Iowa, The	W000886624	900	
93.879	Medical Library Assistance	UND	University of Iowa, The	W000886659	4,818	
93.879	Medical Library Assistance	UND	University of Iowa, The	W000961389	35	
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UND	Northwood Deaconess Health Center	NDHC2015-CRH	22,610	
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UND	Northwood Deaconess Health Center	NDHC2016-CRH	79,349	
93.994	Maternal and Child Health Services Block Grant to the States	30100	Association of State Public Health Nutritionists	N/A	2,500	
<i>Total for Unclustered</i>					<u>\$ 147,971,940</u>	<u>\$ 24,490,469</u>
<i>Unclustered</i>						
Direct Programs:						
93.U01	MSQA Inspections	30100		HHSF223201210117C	\$ 64,237	\$
93.U04	Medicated Feed	60200		HHSF22320150088C	10,582	
93.U04	Medicated Feed	60200		HHSF223201610066C	13,564	
Nonmonetary Assistance:						
93.U03	Division of Strategic National Stockpile	30100		N/A	\$ 96	\$
Pass Through Non-State Entity:						
93.U02	CIFOR Guidelines for Foodborne Disease Outbreak Response	30100	Council of State and Territorial Epidemiologists	N/A	\$ 1,583	\$
<i>Total for Unclustered</i>					<u>\$ 90,062</u>	<u>\$</u>
<i>Aging Cluster</i>						
Direct Programs:						
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	32500			\$ 1,628,866	\$ 247,160
93.045	Special Programs for the Aging Title III, Part C Nutrition Services	32500			3,641,522	
93.053	Nutrition Services Incentive Program	32500			1,613,004	
<i>Total for Aging Cluster</i>					<u>\$ 6,883,392</u>	<u>\$ 247,160</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>CCDF Cluster</i>					
Direct Programs:					
93.575	Child Care and Development Block Grant	32500		\$ 4,648,037	\$ 2,133,496
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	32500		5,565,109	416,497
<i>Total for CCDF Cluster</i>				<u>\$ 10,213,146</u>	<u>\$ 2,549,993</u>
<i>Medicaid Cluster</i>					
Direct Programs:					
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	32500		\$ 937,860	\$
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	30100		1,815,064	
93.778	Medical Assistance Program	32500		790,065,776	107,650
<i>Total for Medicaid Cluster</i>				<u>\$ 792,818,700</u>	<u>\$ 107,650</u>
<i>Research & Development Cluster</i>					
Direct Programs:					
93.103	Food and Drug Administration Research	NDSU		\$ 5,568	\$
93.113	Environmental Health	UND		38,205	
93.121	Oral Diseases and Disorders Research	UND		491,365	
93.155	Rural Health Research Centers	UND		209,897	115,044
93.173	Research Related to Deafness and Communication Disorders	UND		82,851	
93.242	Mental Health Research Grants	UND		931,346	
93.242	Mental Health Research Grants	NDSU		141,442	
93.279	Drug Abuse and Addiction Research Programs	UND		37,464	
93.279	Drug Abuse and Addiction Research Programs	NDSU		18,712	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	NDSU		44,660	
93.358	Advanced Education Nursing Traineeships	NDSU		151,200	
93.395	Cancer Treatment Research	NDSU		312,058	236,568
93.396	Cancer Biology Research	NDSU		266,845	
93.648	Child Welfare Research Training or Demonstration	UND		126,516	1,260

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.837	Cardiovascular Diseases Research	UND			46,080	
93.837	Cardiovascular Diseases Research	NDSU			122,639	
93.838	Lung Diseases Research	NDSU			164,188	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	UND			119,386	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	NDSU			200,432	120,909
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	NDSU			61,597	
93.855	Allergy and Infectious Diseases Research	UND			891,306	2,021
93.855	Allergy and Infectious Diseases Research	NDSU			216,943	105,324
93.859	Biomedical Research and Research Training	UND			8,400,659	284,223
93.859	Biomedical Research and Research Training	NDSU			3,678,867	143,822
93.865	Child Health and Human Development Extramural Research	NDSU			142,508	
93.866	Aging Research	NDSU			132,999	78,471
93.866	Aging Research	UND			922,988	
93.867	Vision Research	NDSU			178,056	
Pass Through Non-State Entity:						
93.103	Food and Drug Administration Research	NDSU	Iowa State University	430-30-01C	\$ 8,000	\$
93.242	Mental Health Research Grants	NDSU	Neuropsychiatric Research Institute	N/A	7,621	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	NDSU	Ransom County Public Health	N/A	13,984	
93.273	Alcohol Research Programs	NDSU	Neuropsychiatric Research Institute	51-2028-5031-0	135,511	
93.273	Alcohol Research Programs	UND	Public Health Institute	PA-11-308	127,231	
93.279	Drug Abuse and Addiction Research Programs	UND	Drexel University	800018	4,981	
93.279	Drug Abuse and Addiction Research Programs	UND	Vanderbilt University	VUMC 43035	9,966	
93.279	Drug Abuse and Addiction Research Programs	UND	Vanderbilt University	VUMC 43521	10,182	
93.307	Minority Health and Health Disparities Research	UND	Sanford Research	SR-2017-18	70,652	
93.341	Analyses, Research and Studies to Address the Impact of CMS' Programs on American Indian/Alaska Native (AI/AN) Beneficiaries and the Health Care System Serving these Beneficiaries	NDSU	National Indian Health Board	NIHB/Medicare	8,831	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	NDSU	Prevent Child Abuse North Dakota	N/A	154,047	
93.592	Family Violence Prevention and Services/Discretionary	UND	Texas Muslim Women's Foundation	002	18,958	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	UND	Augusta University	30835/25034-75	89,537	
93.855	Allergy and Infectious Diseases Research	UND	University of Kentucky	3200000654-17-017	69,382	
93.859	Biomedical Research and Research Training	NDSU	Montana State University	G179-16-W5698	73,163	
93.859	Biomedical Research and Research Training	UND	Regents of the University of Colorado, The	1554623	24,501	
93.859	Biomedical Research and Research Training	UND	University of Nebraska	34-1209-2001-001	4,981	
93.859	Biomedical Research and Research Training	NDSU	University of Nebraska Omaha	34-1209-2001-001	11,057	
93.866	Aging Research	UND	University of Louisville Research Foundation, Inc.	ULRF 15-1195-01	13,064	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	NDSU	Prevent Child Abuse North Dakota	N/A	25,665	
93.933	Demonstration Projects for Indian Health	UND	Cankdeska Cikana Community College	UND-2016	19,857	
93.945	Assistance Programs for Chronic Disease Prevention and Control	UND	Montana Department of Public Health & Human Services	14096760050	76,202	
<i>Total for Research & Development Cluster</i>					<u>\$ 19,114,150</u>	<u>\$ 1,087,642</u>
<i>Student Financial Assistance Cluster</i>						
Direct Programs:						
93.264	Nurse Faculty Loan Program (NFLP)	UND			\$ 118,224	\$
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	UND			453,878	
93.364	Nursing Student Loans	DSU			211,852	
93.364	Nursing Student Loans	UND			1,611,366	
93.364	Nursing Student Loans	MISU			978,519	
93.364	Nursing Student Loans	NDSU			326,985	
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	UND			583,719	
<i>Total for Student Financial Assistance Cluster</i>					<u>\$ 4,284,543</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>TANF Cluster</i>						
Direct Programs:						
93.558	Temporary Assistance for Needy Families	32500			\$ 22,215,218	\$ 5,111,372
<i>Total for TANF Cluster</i>					<u>\$ 22,215,218</u>	<u>\$ 5,111,372</u>
Total For Department Of Health And Human Services					<u>\$ 1,003,591,151</u>	<u>\$ 33,594,286</u>
Department Of Homeland Security						
<i>Unclustered</i>						
Direct Programs:						
97.012	Boating Safety Financial Assistance	72000			\$ 725,511	\$ 47,996
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	77000			93,821	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	54000			6,416,400	4,756,564
97.039	Hazard Mitigation Grant	54000			20,124,034	19,892,703
97.041	National Dam Safety Program	77000			99,917	
97.042	Emergency Management Performance Grants	54000			3,200,180	1,433,690
97.045	Cooperating Technical Partners	77000			890,526	
97.047	Pre-Disaster Mitigation	54000			80,888	66,308
97.067	Homeland Security Grant Program	54000			3,347,840	2,499,702
<i>Total for Unclustered</i>					<u>\$ 34,979,117</u>	<u>\$ 28,696,963</u>
Total For Department Of Homeland Security					<u>\$ 34,979,117</u>	<u>\$ 28,696,963</u>
Department Of Housing And Urban Development						
<i>Unclustered</i>						
Direct Programs:						
14.171	Manufactured Home Dispute Resolution	60100			\$ 78	\$
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	60100			3,709,490	3,523,207
14.231	Emergency Solutions Grant Program	60100			442,064	408,909
14.238	Shelter Plus Care	60100			261,908	261,908
14.239	Home Investment Partnerships Program	60100			2,515,137	2,492,272

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
14.401	Fair Housing Assistance Program State and Local	40600		20,000	
<i>Total for Unclustered</i>				<u>\$ 6,948,677</u>	<u>\$ 6,686,296</u>
<i>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster</i>					
Direct Programs:					
14.269	Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	60100		\$ 893,065	\$ 868,303
<i>Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster</i>				<u>\$ 893,065</u>	<u>\$ 868,303</u>
Total For Department Of Housing And Urban Development				<u>\$ 7,841,742</u>	<u>\$ 7,554,599</u>
Department Of Justice					
<i>Unclustered</i>					
Direct Programs:					
16.017	Sexual Assault Services Formula Program	30100		\$ 313,937	\$ 301,852
16.203	Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	12500		25,265	
16.320	Services for Trafficking Victims	12500		90,926	
16.523	Juvenile Accountability Block Grants	53000		11,230	
16.540	Juvenile Justice and Delinquency Prevention	53000		300,000	300,000
16.543	Missing Children's Assistance	12500		176,690	33,825
16.550	State Justice Statistics Program for Statistical Analysis Centers	12500		2,533	
16.575	Crime Victim Assistance	53000		139,433	
16.576	Crime Victim Compensation	53000		2,334,378	2,125,549
16.582	Crime Victim Assistance/Discretionary Grants	53000		105,366	100,366
16.588	Violence Against Women Formula Grants	30100		834,902	746,263
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	UND		161,285	
16.606	State Criminal Alien Assistance Program	53000		14,972	
16.616	Indian Country Alcohol and Drug Prevention	UND		423,351	125,265
16.710	Public Safety Partnership and Community Policing Grants	12500		24,560	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	12500		436,803	292,452
16.741	DNA Backlog Reduction Program	12500		203,628	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	12500			43,931	
16.750	Support for Adam Walsh Act Implementation Grant Program	12500			220,990	26,170
16.751	Edward Byrne Memorial Competitive Grant Program	12500			320,704	
16.813	NICS Act Record Improvement Program	12500			18,359	
Pass Through Non-State Entity:						
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	UND	Fox Valley Technical College	D2014013051	\$ 33,791	\$
16.582	Crime Victim Assistance/Discretionary Grants	UND	Fox Valley Technical College	D2016006026	57,402	
16.608	Tribal Justice Systems and Alcohol and Substance Abuse	UND	Center for Court Innovation	N/A	5,049	
16.726	Juvenile Mentoring Program	NDSU	National 4-H Council	2015-JU-FX-0015	174,746	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	UND	Fox Valley Technical College	D201601002	27,563	
16.815	Tribal Civil and Criminal Legal Assistance Grants, Training and Technical Assistance	UND	American Probation and Parole Association	13-SA-085-1978	29,451	
16.815	Tribal Civil and Criminal Legal Assistance Grants, Training and Technical Assistance	UND	American Probation and Parole Association	16-SA-085-2387	40,075	
<i>Total for Unclustered</i>					<u>\$ 6,571,320</u>	<u>\$ 4,051,742</u>
<i>Unclustered</i>						
Direct Programs:						
16.U01	Federal Bureau of Prisons (Juvenile Inmate Housing)	53000		IGA-815-11	\$ 314,776	\$
<i>Total for Unclustered</i>					<u>\$ 314,776</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	UND			\$ 119,860	\$
<i>Total for Research & Development Cluster</i>					<u>\$ 119,860</u>	<u>\$</u>
Total For Department Of Justice					<u>\$ 7,005,956</u>	<u>\$ 4,051,742</u>
Department Of Labor						
<i>Unclustered</i>						
Direct Programs:						
17.235	Senior Community Service Employment Program	32500			\$ 449,550	\$ 435,818
17.267	Incentive Grants - WIA Section 503	20100			1,289,763	148,796

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	NDSCS			308,682	
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	BSC			3,708,002	1,763,899
17.504	Consultation Agreements	BSC			434,800	
17.600	Mine Health and Safety Grants	27000			98,272	98,272
<i>Total for Unclustered</i>					<u>\$ 6,289,069</u>	<u>\$ 2,446,785</u>
Total For Department Of Labor					<u>\$ 6,289,069</u>	<u>\$ 2,446,785</u>
Department Of State						
<i>Unclustered</i>						
Direct Programs:						
19.040	Public Diplomacy Programs	UND			\$ 69,111	\$
Pass Through Non-State Entity:						
19.402	Professional and Cultural Exchange Programs - International Visitor Leadership Program	MISU	Global Ties U.S.	S-ECAG-16-CA-1016	\$ 1,071	\$
<i>Total for Unclustered</i>					<u>\$ 70,182</u>	<u>\$</u>
Total For Department Of State					<u>\$ 70,182</u>	<u>\$</u>
Department Of The Interior						
<i>Unclustered</i>						
Direct Programs:						
15.130	Indian Education Assistance to Schools	NDSU			\$ 11,879	\$
15.224	Cultural and Paleontological Resources Management	MISU			15,103	
15.224	Cultural and Paleontological Resources Management	70100			15,897	
15.227	Distribution of Receipts to State and Local Governments	12000			7,239	7,239
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	40800			834,253	
15.252	Abandoned Mine Land Reclamation (AMLR)	40800			2,004,844	
15.427	Federal Oil and Gas Royalty Management State and Tribal Coordination	11700			589,485	
15.433	Flood Control Act Lands	12000			8,047,661	8,047,661
15.436	Late Disbursement Interest	12000			356	183

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
15.437	Minerals Leasing Act	12000			28,208,600	12,988,193
15.511	Cultural Resources Management	70100			40,113	
15.518	Garrison Diversion Unit	72000			857,307	
15.608	Fish and Wildlife Management Assistance	72000			64,269	
15.615	Cooperative Endangered Species Conservation Fund	75000			5,893	
15.615	Cooperative Endangered Species Conservation Fund	72000			79,582	
15.626	Enhanced Hunter Education and Safety	72000			83,266	83,266
15.634	State Wildlife Grants	72000			309,847	85,112
15.637	Migratory Bird Joint Ventures	72000			20,034	16,534
15.664	Fish and Wildlife Coordination and Assistance	72000			24,878	
15.808	U.S. Geological Survey Research and Data Collection	77000			33,429	
15.819	Energy Cooperatives to Support the National Energy Resources Data System	40500			10,000	
15.904	Historic Preservation Fund Grants-In-Aid	70100			604,117	
15.916	Outdoor Recreation Acquisition, Development and Planning	75000			534,261	2,707
15.929	Save America's Treasures	70100			4,750	
Pass Through Non-State Entity:						
15.518	Garrison Diversion Unit	77000	Garrison Diversion Conservancy District	6-FC-60-00210	\$ 1,077,444	\$
15.815	National Land Remote Sensing Education Outreach and Research	UND	AmericaView	AV13-ND01, Mod 005	21,376	
15.815	National Land Remote Sensing Education Outreach and Research	UND	AmericaView	AV13-ND01, Mod 4	76	
<i>Total for Unclustered</i>					<u>\$ 43,505,959</u>	<u>\$ 21,230,895</u>
<i>Fish and Wildlife Cluster</i>						
Direct Programs:						
15.605	Sport Fish Restoration	72000			\$ 4,359,223	\$ 654,136
15.611	Wildlife Restoration and Basic Hunter Education	72000			11,233,560	1,212,258
<i>Total for Fish and Wildlife Cluster</i>					<u>\$ 15,592,783</u>	<u>\$ 1,866,394</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
15.608	Fish and Wildlife Management Assistance	NDSU			\$ 17,930	\$

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
15.650	Research Grants (Generic)	NDSU			4,363	
15.669	Cooperative Landscape Conservation	NDSU			46,528	7,955
15.805	Assistance to State Water Resources Research Institutes	NDSU			75,084	
15.808	U.S. Geological Survey Research and Data Collection	NDSU			72,417	
15.808	U.S. Geological Survey Research and Data Collection	UND			93,414	
15.923	National Center for Preservation Technology and Training	NDSU			42,610	
15.926	American Battlefield Protection	NDSU			14,599	
15.945	Cooperative Research and Training Programs – Resources of the National Park System	NDSU			3,157	
15.945	Cooperative Research and Training Programs – Resources of the National Park System	UND			26,781	
15.RD	Coatings Testing for Bureau of Reclamation	NDSU		R16PX00246	33,328	
Pass Through Non-State Entity:						
15.808	U.S. Geological Survey Research and Data Collection	UND	AmericaView	AVCSC13-ND01	\$ 693	\$
15.939	National Heritage Area Federal Financial Assistance	NDSU	Northern Plains Heritage Foundation	N/A	443	
<i>Total for Research & Development Cluster</i>					<u>\$ 431,347</u>	<u>\$ 7,955</u>
Total For Department Of The Interior					<u>\$ 59,530,089</u>	<u>\$ 23,105,244</u>
Department Of Transportation						
<i>Unclustered</i>						
Direct Programs:						
20.106	Airport Improvement Program	41200			\$ 64,620	\$
20.200	Highway Research and Development Program	80100			96,862	
20.200	Highway Research and Development Program	NDSU			18,468	
20.215	Highway Training and Education	80100			312,375	
20.215	Highway Training and Education	NDSU			2,012	
20.218	Motor Carrier Safety Assistance	50400			2,016,325	
20.233	Border Enforcement Grants	50400			113,794	
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	12700			12,632	
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	80100			424,549	424,549

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
20.509	Formula Grants for Rural Areas	80100			5,367,232	5,126,470
20.514	Public Transportation Research, Technical Assistance, and Training	80100			79,256	79,256
20.700	Pipeline Safety Program State Base Grant	40800			257,753	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	54000			183,986	108,231
Pass Through Non-State Entity:						
20.200	Highway Research and Development Program	NDSU	Montana State University	G-166-15-W5124	\$ 21,922	\$
20.701	University Transportation Centers Program	NDSU	Rutgers University, The State University of New Jersey	5978	152,704	
20.701	University Transportation Centers Program	NDSU	Rutgers University, The State University of New Jersey	NJ-26-7070-00	40,294	
<i>Total for Unclustered</i>					<u>\$ 9,164,784</u>	<u>\$ 5,738,506</u>
<i>Unclustered</i>						
Direct Programs:						
20.U02	Accelerated Safety Activity Program	80100		DTNH22-12-H-00142	\$ 15,227	\$
20.U02	Accelerated Safety Activity Program	80100		DTNH22-17-H-00142	6,977	
Pass Through Non-State Entity:						
20.U01	5010 Inspections	41200	GCR Inc.	N/A	\$ 18,200	\$
<i>Total for Unclustered</i>					<u>\$ 40,404</u>	<u>\$</u>
<i>Federal Transit Cluster</i>						
Direct Programs:						
20.500	Federal Transit Capital Investment Grants	80100			\$ 63,666	\$ 63,666
20.526	Bus and Bus Facilities Formula Program	80100			2,457,349	2,457,349
<i>Total for Federal Transit Cluster</i>					<u>\$ 2,521,015</u>	<u>\$ 2,521,015</u>
<i>Highway Planning and Construction Cluster</i>						
Direct Programs:						
20.205	Highway Planning and Construction	80100			\$ 292,468,241	\$ 4,912,291
20.219	Recreational Trails Program	75000			1,283,966	468,751
20.219	Recreational Trails Program	80100			68,110	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Pass Through Non-State Entity:						
20.205	Highway Planning and Construction	NDSU	Bismarck-Mandan Metropolitan Planning Organization	38151860 Bis-Man	\$ 16,168	\$
20.205	Highway Planning and Construction	NDSU	Fargo-Moorhead Metropolitan Council of Governments	38151860- FM COG	23,779	
20.205	Highway Planning and Construction	NDSU	Grand Forks-East Grand Forks Metropolitan Planning Organization	38151860- GF/EGF MPO	57,928	
<i>Total for Highway Planning and Construction Cluster</i>					<u>\$ 293,918,192</u>	<u>\$ 5,381,042</u>
<i>Highway Safety Cluster</i>						
Direct Programs:						
20.600	State and Community Highway Safety	80100			\$ 1,449,919	\$ 401,932
20.616	National Priority Safety Programs	80100			2,457,856	1,448,624
<i>Total for Highway Safety Cluster</i>					<u>\$ 3,907,775</u>	<u>\$ 1,850,556</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
20.109	Air Transportation Centers of Excellence	UND			\$ 26,281	\$
20.701	University Transportation Centers Program	NDSU			2,149,341	1,360,078
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	NDSU			118,914	
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	UND			75,638	
20.762	Research Grants	NDSU			87,373	
20.RD	A-10 Human Factors Consideration of UAS Procedures and Control Station	UND		15-C-UAS-UND-06	84,347	
20.RD	A7-UAS Human Factors Considerations	UND		15-C-UAS-UND-03	72,261	
20.RD	Performance Analysis of UAS Detection Technologies Operating in Airport Environment	UND		15-C-UAS-UND-08	5,556	
20.RD	Small UAS Detect and Avoid Requirements Necessary for Limited Beyond Visual Line of Sight (BVLOS) Operations	UND		15-C-UAS-UND-01	182,288	
20.RD	Surveillance Criticality for SAA	UND		15-C-UAS-UND-2	78,737	
Pass Through Non-State Entity:						
20.701	University Transportation Centers Program	NDSU	Montana State University	G136-14-W4660	\$ 545,048	\$
20.701	University Transportation Centers Program	NDSU	University of South Florida	2117-9060-02-A	48,979	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
20.761	Biobased Transportation Research	NDSU	South Dakota State University	3TN249	53,458	
20.RD	FMCSA National Applications and Technology Solutions	NDSU	Leidos Holdings, Inc.	P010173608	657,333	
20.RD	Hosting a New Present Weather Sensor	UND	University Corporation for Atmospheric Research	S16-20877	281	
20.RD	Identify Safe Integrations of Complex Digital Systems	UND	Honeywell International Inc.	SUB122015	24,343	
20.RD	National General Aviation Flight Information Database	UND	The MITRE Corporation	105698	113,352	
<i>Total for Research & Development Cluster</i>					<u>\$ 4,323,530</u>	<u>\$ 1,360,078</u>
<i>Transit Services Programs Cluster</i>						
Direct Programs:						
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	80100			\$ 505,196	\$ 505,196
20.516	Job Access and Reverse Commute Program	80100			12,767	12,767
<i>Total for Transit Services Programs Cluster</i>					<u>\$ 517,963</u>	<u>\$ 517,963</u>
Total For Department Of Transportation					<u>\$ 314,393,663</u>	<u>\$ 17,369,160</u>
Department Of Veterans Affairs						
<i>Unclustered</i>						
Direct Programs:						
64.035	Veterans Transportation Program	32100			\$ 269,534	\$ 236,158
64.U02	VA Processing Fee	NDSU		VA01241994	21,136	
<i>Total for Unclustered</i>					<u>\$ 290,670</u>	<u>\$ 236,158</u>
<i>Unclustered</i>						
Direct Programs:						
64.U01	State Approving Agency	32100		V101 (223C) P-5745	\$ 92,018	\$
64.U03	Veterans Administration - Residents Rotations	UND		N/A	420,942	
<i>Total for Unclustered</i>					<u>\$ 512,960</u>	<u>\$</u>
Total For Department Of Veterans Affairs					<u>\$ 803,630</u>	<u>\$ 236,158</u>
Environmental Protection Agency						
<i>Unclustered</i>						
Direct Programs:						
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	30100			\$ 88,703	\$

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
66.040	State Clean Diesel Grant Program	30100			95,162	95,162
66.204	Multipurpose Grants to States and Tribes	60200			21,456	21,456
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	30100			366,654	4,330
66.435	Water Pollution Control - Lake Restoration Cooperative Agreements	40500			106,000	
66.454	Water Quality Management Planning	30100			121,569	42,738
66.460	Nonpoint Source Implementation Grants	30100			3,585,187	2,226,410
66.461	Regional Wetland Program Development Grants	30100			16,077	16,077
66.605	Performance Partnership Grants	30100			3,633,764	37,038
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	30100			134,376	
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	NDSU			45,821	
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	60200			414,283	
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	30100			256,583	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	30100			553,742	
66.817	State and Tribal Response Program Grants	30100			130,550	
66.U01	Water Sample Collection	VCSU		W912ES-16-P-0058	7,023	
Pass Through Non-State Entity:						
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	30100	New Mexico Environment Department	66700-0000029718	\$ 12,428	\$
<i>Total for Unclustered</i>					<u>\$ 9,589,378</u>	<u>\$ 2,443,211</u>
<i>Clean Water State Revolving Fund Cluster</i>						
Direct Programs:						
66.458	Capitalization Grants for Clean Water State Revolving Funds	30100			\$ 575,751	\$
<i>Total for Clean Water State Revolving Fund Cluster</i>					<u>\$ 575,751</u>	<u>\$</u>
<i>Drinking Water State Revolving Fund Cluster</i>						
Direct Programs:						
66.468	Capitalization Grants for Drinking Water State Revolving Funds	30100			\$ 1,200,132	\$
<i>Total for Drinking Water State Revolving Fund Cluster</i>					<u>\$ 1,200,132</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>Research & Development Cluster</i>						
Direct Programs:						
66.461	Regional Wetland Program Development Grants	NDSU			\$ 15,207	\$
<i>Total for Research & Development Cluster</i>					<u>\$ 15,207</u>	<u>\$</u>
Total For Environmental Protection Agency					<u>\$ 11,380,468</u>	<u>\$ 2,443,211</u>
Equal Employment Opportunity Commission						
<i>Unclustered</i>						
Direct Programs:						
30.002	Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	40600			\$ 125,400	\$
<i>Total for Unclustered</i>					<u>\$ 125,400</u>	<u>\$</u>
Total For Equal Employment Opportunity Commission					<u>\$ 125,400</u>	<u>\$</u>
Executive Office of the President						
<i>Unclustered</i>						
Direct Programs:						
95.001	High Intensity Drug Trafficking Areas Program	12500			\$ 620,130	\$ 203,581
<i>Total for Unclustered</i>					<u>\$ 620,130</u>	<u>\$ 203,581</u>
Total For Executive Office of the President					<u>\$ 620,130</u>	<u>\$ 203,581</u>
General Services Administration						
<i>Unclustered</i>						
Nonmonetary Assistance:						
39.003	Donation of Federal Surplus Personal Property	11000			\$ 2,475,346	\$
<i>Total for Unclustered</i>					<u>\$ 2,475,346</u>	<u>\$</u>
Total For General Services Administration					<u>\$ 2,475,346</u>	<u>\$</u>
Institute of Museum and Library Services						
<i>Unclustered</i>						
Direct Programs:						
45.310	Grants to States	25000			\$ 850,172	\$
45.312	National Leadership Grants	MASU			7,772	
<i>Total for Unclustered</i>					<u>\$ 857,944</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Total For Institute of Museum and Library Services					\$ 857,944	\$
National Aeronautics and Space Administration						
<i>Unclustered</i>						
Direct Programs:						
43.001	Science	UND			\$ 24,787	\$
43.008	Education	UND			435,890	
43.012	Space Technology	60100			543,806	
<i>Total for Unclustered</i>					\$ 1,004,483	\$
<i>Research & Development Cluster</i>						
Direct Programs:						
43.001	Science	UND			\$ 1,056,549	\$ 163,190
43.008	Education	UND			259,010	15,844
Pass Through Non-State Entity:						
43.001	Science	UND	Planetary Science Institute	1345	\$ 11,297	\$
43.001	Science	UND	University Corporation for Atmospheric Research	Z13-89987	1,276	
43.001	Science	NDSU	University of New Hampshire	15-024	50,655	
43.RD	Science Mission Operations by NSERC and Related Educational Activities	UND	Bay Area Environmental Research Institute	NONP_04635	1,344,675	
<i>Total for Research & Development Cluster</i>					\$ 2,723,462	\$ 179,034
Total For National Aeronautics and Space Administration					\$ 3,727,945	\$ 179,034
National Archives And Records Administration						
<i>Unclustered</i>						
Direct Programs:						
89.003	National Historical Publications and Records Grants	70100			\$ 1,800	\$
<i>Total for Unclustered</i>					\$ 1,800	\$
Total For National Archives And Records Administration					\$ 1,800	\$

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
National Endowment for the Arts						
<i>Unclustered</i>						
Direct Programs:						
45.024	Promotion of the Arts Grants to Organizations and Individuals	UND			\$ 10,000	\$
45.025	Promotion of the Arts Partnership Agreements	70900			727,100	612,372
Pass Through Non-State Entity:						
45.025	Promotion of the Arts Partnership Agreements	MISU	Arts Midwest Touring Fund	00018396	\$ 560	\$
<i>Total for Unclustered</i>					<u>\$ 737,660</u>	<u>\$ 612,372</u>
Total For National Endowment for the Arts					<u>\$ 737,660</u>	<u>\$ 612,372</u>
National Endowment for the Humanities						
<i>Unclustered</i>						
Direct Programs:						
45.149	Promotion of the Humanities Division of Preservation and Access	70100			\$ 131,863	\$
45.149	Promotion of the Humanities Division of Preservation and Access	MISU			287	
45.163	Promotion of the Humanities Professional Development	NDSU			7,606	
45.164	Promotion of the Humanities Public Programs	NDSU			93,644	
Pass Through Non-State Entity:						
45.129	Promotion of the Humanities Federal/State Partnership	NDSU	Humanities North Dakota	16116	\$ 1,500	\$
45.129	Promotion of the Humanities Federal/State Partnership	NDSU	Humanities North Dakota	16505	3,942	
45.129	Promotion of the Humanities Federal/State Partnership	NDSU	Humanities North Dakota	16519	2,207	
45.129	Promotion of the Humanities Federal/State Partnership	MISU	Humanities North Dakota	17110	504	
<i>Total for Unclustered</i>					<u>\$ 241,553</u>	<u>\$</u>
<i>Research & Development Cluster</i>						
Pass Through Non-State Entity:						
45.129	Promotion of the Humanities Federal/State Partnership	NDSU	Humanities North Dakota	16118	\$ 1,485	\$
45.161	Promotion of the Humanities Research	NDSU	University of Iowa, The	1001385856	19,332	
<i>Total for Research & Development Cluster</i>					<u>\$ 20,817</u>	<u>\$</u>
Total For National Endowment for the Humanities					<u>\$ 262,370</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
National Science Foundation						
<i>Unclustered</i>						
Direct Programs:						
47.041	Engineering Grants	UND			\$ 5,992	\$
47.070	Computer and Information Science and Engineering	UND			65,232	10,671
47.076	Education and Human Resources	NDSU			153,500	
47.076	Education and Human Resources	UND			14,019	
47.076	Education and Human Resources	NDSU			96,599	
Pass Through Non-State Entity:						
47.070	Computer and Information Science and Engineering	UND	University of Illinois Board of Trustees	2015-07710-04	\$ 60,876	\$
47.070	Computer and Information Science and Engineering	UND	University of Illinois Board of Trustees	2016-04546-01	383	
47.076	Education and Human Resources	NDSU	Lorain County Community College	140035	5,375	
<i>Total for Unclustered</i>					<u>\$ 401,976</u>	<u>\$ 10,671</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
47.041	Engineering Grants	NDSU			\$ 294,442	\$
47.041	Engineering Grants	UND			155,106	
47.049	Mathematical and Physical Sciences	UND			264,857	
47.049	Mathematical and Physical Sciences	NDSU			606,661	2,521
47.050	Geosciences	UND			216,954	
47.050	Geosciences	NDSU			95,044	
47.070	Computer and Information Science and Engineering	NDSU			699,915	40,005
47.070	Computer and Information Science and Engineering	UND			375,955	
47.074	Biological Sciences	NDSU			1,171,492	
47.074	Biological Sciences	UND			699,553	
47.075	Social, Behavioral, and Economic Sciences	NDSU			204,555	
47.076	Education and Human Resources	UND			254,757	12,225
47.076	Education and Human Resources	NDSU			1,303,650	64,831
47.078	Polar Programs	NDSU			30,449	
47.079	Office of International Science and Engineering	UND			81,890	6,852

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
47.079	Office of International Science and Engineering	NDSU			861,292	157,324
47.083	Office of Integrative Activities	NDSU			2,344,125	192,817
47.RD	IPA - Intergovernmental Personal Act	NDSU		CNS-1650752	154,919	
Pass Through Non-State Entity:						
47.041	Engineering Grants	NDSU	University of Minnesota	A005007501	\$ 61,199	\$
47.041	Engineering Grants	UND	University of Utah	10040257/58502300	4,749	
47.049	Mathematical and Physical Sciences	NDSU	California State University, Fullerton	S-5741-NDSU	36,171	
47.050	Geosciences	NDSU	Purdue University	4101-70253	92,139	
47.050	Geosciences	UND	University Corporation for Atmospheric Research	Z16-21962	12,582	
47.070	Computer and Information Science and Engineering	UND	University of Illinois Board of Trustees	15838, A4179	38,484	
47.076	Education and Human Resources	NDSU	Clemson University	1882-206-2011602	6,561	
47.076	Education and Human Resources	VCSU	Minnesota State Colleges and Universities	56511	8,150	
47.076	Education and Human Resources	NDSU	Salish Kootenai College	N/A	750	
<i>Total for Research & Development Cluster</i>					<u>\$ 10,076,401</u>	<u>\$ 476,575</u>
Total For National Science Foundation					<u>\$ 10,478,377</u>	<u>\$ 487,246</u>
Small Business Administration						
<i>Unclustered</i>						
Direct Programs:						
59.037	Small Business Development Centers	UND			\$ 629,958	\$ 138,584
59.058	Federal and State Technology Partnership Program	UND			98,176	
<i>Total for Unclustered</i>					<u>\$ 728,134</u>	<u>\$ 138,584</u>
Total For Small Business Administration					<u>\$ 728,134</u>	<u>\$ 138,584</u>
Social Security Administration						
<i>Unclustered</i>						
Direct Programs:						
96.009	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	36000			\$ 137,075	\$
<i>Total for Unclustered</i>					<u>\$ 137,075</u>	<u>\$</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
<i>Disability Insurance/SSI Cluster</i>					
Direct Programs:					
96.001	Social Security Disability Insurance	32500		\$ 3,520,196	\$
<i>Total for Disability Insurance/SSI Cluster</i>				<u>\$ 3,520,196</u>	<u>\$</u>
Total For Social Security Administration				<u><u>\$ 3,657,271</u></u>	<u><u>\$</u></u>
U.S. Department Of Agriculture					
<i>Unclustered</i>					
Direct Programs:					
10.001	Agricultural Research Basic and Applied Research	NDSU		\$ 10,536	\$
10.025	Plant and Animal Disease, Pest Control, and Animal Care	60200		352,376	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	NDSU		110,915	
10.117	Biofuel Infrastructure Partnership	60100		118,296	118,296
10.153	Market News	60200		10,500	
10.162	Inspection Grading and Standardization	60200		688	
10.163	Market Protection and Promotion	60200		19,200	
10.170	Specialty Crop Block Grant Program - Farm Bill	60200		2,307,348	466,989
10.171	Organic Certification Cost Share Programs	60200		97,855	92,398
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU		36,776	
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	DSU		19,712	
10.329	Crop Protection and Pest Management Competitive Grants Program	NDSU		58,968	
10.351	Rural Business Development Grant	DCB		18,660	
10.435	State Mediation Grants	60200		73,254	
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	60200		489,690	
10.477	Meat, Poultry, and Egg Products Inspection	60200		47,188	
10.500	Cooperative Extension Service	NDSU		4,641,795	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	30100		10,452,652	3,333,382
10.558	Child and Adult Care Food Program	20100		10,879,914	10,463,034

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
10.560	State Administrative Expenses for Child Nutrition	20100			1,129,880	
10.567	Food Distribution Program on Indian Reservations	20100			1,224,580	847,764
10.574	Team Nutrition Grants	20100			323,819	110,430
10.575	Farm to School Grant Program	20100			7,552	
10.578	WIC Grants To States (WGS)	30100			26,573	
10.579	Child Nutrition Discretionary Grants Limited Availability	20100			207,212	44,615
10.582	Fresh Fruit and Vegetable Program	20100			1,911,312	1,840,957
10.589	Child Nutrition Direct Certification Performance Awards	20100			12,183	
10.664	Cooperative Forestry Assistance	NDSU			2,050,912	574,264
10.680	Forest Health Protection	60200			64,974	54,708
10.761	Technical Assistance and Training Grants	DCB			9,559	
10.771	Rural Cooperative Development Grants	NDSU			6,999	
10.773	Rural Business Opportunity Grants	DSU			3,656	
10.902	Soil and Water Conservation	72000			4,238	
10.950	Agricultural Statistics Reports	NDSU			20,000	
Nonmonetary Assistance:						
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	60200			\$ 14,914	\$
10.567	Food Distribution Program on Indian Reservations	20100			4,552,031	4,552,031
Pass Through Non-State Entity:						
10.001	Agricultural Research Basic and Applied Research	NDSU	South Dakota State University	3TC612	\$ 2,232	\$
10.200	Grants for Agricultural Research, Special Research Grants	NDSU	University of New Hampshire	16-066	15,256	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H003679415	5,059	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004403717	44,951	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004403724	16,362	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004991211	13,778	
10.215	Sustainable Agriculture Research and Education	DCB	University of Minnesota Board of Regents	H004991209	49,324	
10.304	Homeland Security Agricultural	NDSU	Kansas State University	S13012	22,329	
10.304	Homeland Security Agricultural	NDSU	Purdue University	8000077566-AG	2,000	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	Kansas State University	S11205	24,001	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	NC State University	2015-0097-12	22,290	
10.329	Crop Protection and Pest Management Competitive Grants Program	NDSU	University of Illinois, Urbana-Champaign	076332-15436	35,745	
10.500	Cooperative Extension Service	NDSU	Kansas State University	S16084	25,972	
10.854	Rural Economic Development Loans and Grants	NDSU	Mississippi State University	018000.340753.02	7,853	
10.912	Environmental Quality Incentives Program	NDSU	University of Wisconsin	PO#0000001235	3,834	
10.U02	Professional Development for Extension Professionals and Educators on Land Use and Management Practice to Enhance Water Quality	NDSU	North Central Region Water Network	2015.2	2,058	
10.U03	ND / SD Extension Gerontology Specialist Position	NDSU	South Dakota State University	3CES25	31,688	
10.U04	Potato Specialist, Sugarbeet Specialist, Sheep Specialist, Area Community Health and Nutrition Specialist, and Admin. Secretary	NDSU	University of Minnesota	N/A	282,426	
<i>Total for Unclustered</i>					<u>\$ 41,923,875</u>	<u>\$ 22,498,868</u>
<i>Unclustered</i>						
Direct Programs:						
10.U01	NHPA Activities	70100		N/A	\$ 25,790	\$
<i>Total for Unclustered</i>					<u>\$ 25,790</u>	<u>\$</u>
<i>Child Nutrition Cluster</i>						
Direct Programs:						
10.553	School Breakfast Program	20100			\$ 5,461,808	\$ 5,408,228
10.555	National School Lunch Program	20100			20,893,028	20,796,842
10.556	Special Milk Program for Children	20100			23,071	23,071
10.559	Summer Food Service Program for Children	20100			746,919	686,947
Nonmonetary Assistance:						
10.555	National School Lunch Program	20100			\$ 3,372,776	\$ 3,372,776
10.559	Summer Food Service Program for Children	20100			4,015	4,015
<i>Total for Child Nutrition Cluster</i>					<u>\$ 30,501,617</u>	<u>\$ 30,291,879</u>
<i>Food Distribution Cluster</i>						
Direct Programs:						
10.565	Commodity Supplemental Food Program	20100			\$ 96,259	\$ 26,101
10.568	Emergency Food Assistance Program (Administrative Costs)	20100			124,968	39,498

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
Nonmonetary Assistance:						
10.565	Commodity Supplemental Food Program	20100			\$ 4,430	\$ 4,430
10.569	Emergency Food Assistance Program (Food Commodities)	20100			30,013	30,013
<i>Total for Food Distribution Cluster</i>					<u>\$ 255,670</u>	<u>\$ 100,042</u>
<i>Forest Service Schools and Road Cluster</i>						
Direct Programs:						
10.U05	USDA Forest Service Cost Share Challenge	VCSU		12-CS-11011800-011	\$ 2,842	\$
10.U05	USDA Forest Service Cost Share Challenge	VCSU		16-CS-11011800-016	17,025	
<i>Total for Forest Service Schools and Road Cluster</i>					<u>\$ 19,867</u>	<u>\$</u>
<i>Forest Service Schools and Roads Cluster</i>						
Direct Programs:						
10.665	Schools and Roads - Grants to States	12000			\$ 59	\$ 59
<i>Total for Forest Service Schools and Roads Cluster</i>					<u>\$ 59</u>	<u>\$ 59</u>
<i>Research & Development Cluster</i>						
Direct Programs:						
10.001	Agricultural Research Basic and Applied Research	UND			\$ 2,040,664	\$
10.001	Agricultural Research Basic and Applied Research	NDSU			2,252,759	
10.028	Wildlife Services	UND			18,349	
10.028	Wildlife Services	NDSU			119,514	
10.167	Transportation Services	NDSU			69,082	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU			172,876	36,877
10.202	Cooperative Forestry Research	NDSU			184,685	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	NDSU			2,887,563	
10.207	Animal Health and Disease Research	NDSU			46,530	
10.303	Integrated Programs	NDSU			1,541	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU			2,211,029	772,389
10.310	Agriculture and Food Research Initiative (AFRI)	UND			160,486	
10.652	Forestry Research	NDSU			4,228	
10.664	Cooperative Forestry Assistance	UND			695	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
10.664	Cooperative Forestry Assistance	NDSU			83,092	
10.903	Soil Survey	NDSU			22,394	
10.912	Environmental Quality Incentives Program	NDSU			82,053	42,248
Pass Through Non-State Entity:						
10.001	Agricultural Research Basic and Applied Research	NDSU	University of Nebraska-Lincoln	25-6235-0205-002	\$ 110	\$
10.001	Agricultural Research Basic and Applied Research	NDSU	University of Nebraska-Lincoln	25-6235-0275-002	1,158	
10.167	Transportation Services	NDSU	Iowa State University	412-40-22	2,334	
10.170	Specialty Crop Block Grant Program - Farm Bill	NDSU	Minnesota Department of Agriculture	103807 / 18076	22,017	
10.170	Specialty Crop Block Grant Program - Farm Bill	NDSU	Minnesota Department of Agriculture	86746	67,127	
10.170	Specialty Crop Block Grant Program - Farm Bill	NDSU	National Sunflower Association	N/A	68,061	
10.170	Specialty Crop Block Grant Program - Farm Bill	NDSU	Northern Plains Sustainable Agriculture Society	N/A	65,550	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU	Michigan State University	RC104283C	33,256	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU	Michigan State University	RC106511C	41,812	
10.202	Cooperative Forestry Research	UND	Richard Berg, DBA Frost Associates	N/A	6,888	
10.215	Sustainable Agriculture Research and Education	NDSU	Northern Plains Sustainable Agriculture Society	N/A	20,727	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H003040109	20,684	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004403728	1,752	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H004991231	7,875	
10.215	Sustainable Agriculture Research and Education	NDSU	University of Minnesota	H005722909	31,067	
10.227	1994 Institutions Research Program	NDSU	United Tribes Technical College	N/A	18,401	
10.303	Integrated Programs	NDSU	Michigan State University	RC105240C	4,690	
10.307	Organic Agriculture Research and Extension Initiative	NDSU	Montana State University	G127-13-W4181	38,324	
10.309	Specialty Crop Research Initiative	NDSU	Cornell University	64094-9749	95	
10.309	Specialty Crop Research Initiative	NDSU	Cornell University	73999-10419	163,952	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	Iowa State University	416-41-68A	5,676	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	Purdue University	8000067419-AG	66,859	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	South Dakota State University	3TB455	2,106	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	South Dakota State University	3TB821	35,000	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	South Dakota State University	3TB828	20,203	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	South Dakota State University	3TC859	42,486	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	University of California, Davis	201015718-21	2,838	
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU	University of Vermont	29034SUBUCF	2,768	
10.314	New ERA Rural Technology Competitive Grants Program	NDSU	University of Nebraska-Lincoln	25-6324-0139-004	17,354	
10.320	Sun Grant Program	NDSU	South Dakota State University	3TL640	55,782	
10.RD	Determination of Pesticide Residues in or on Commodities	NDSU	Michigan State University	266372	35,634	
10.RD	Minor Crop Pest Management Program Interregional Research Project #4	NDSU	Michigan State University	267489	16,302	
10.RD	ND / MN Extension State and Area Specialist Positions	NDSU	University of Minnesota	1126753	8	
<i>Total for Research & Development Cluster</i>					<u>\$ 11,276,436</u>	<u>\$ 851,514</u>
<i>SNAP Cluster</i>						
Direct Programs:						
10.551	Supplemental Nutrition Assistance Program	32500			\$ 78,349,000	\$
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	32500			10,385,451	58,194
<i>Total for SNAP Cluster</i>					<u>\$ 88,734,451</u>	<u>\$ 58,194</u>
Total For U.S. Department Of Agriculture					<u>\$ 172,737,765</u>	<u>\$ 53,800,556</u>
U.S. Election Assistance Commission						
<i>Unclustered</i>						
Direct Programs:						
90.401	Help America Vote Act Requirements Payments	10800			\$ 413,342	\$
<i>Total for Unclustered</i>					<u>\$ 413,342</u>	<u>\$</u>
Total For U.S. Election Assistance Commission					<u>\$ 413,342</u>	<u>\$</u>
United States Agency For International Development						
<i>Research & Development Cluster</i>						
Pass Through Non-State Entity:						
98.001	USAID Foreign Assistance for Programs Overseas	NDSU	Michigan State University	EDH-A-00-07-00005	\$ 83,859	\$
98.001	USAID Foreign Assistance for Programs Overseas	NDSU	Michigan State University	RC103109 NDSU	302,206	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	AMOUNT TO SUBRECIPIENTS
98.001	USAID Foreign Assistance for Programs Overseas	NDSU	Pennsylvania State University	4932-NDSU-AID-0077	80,052	
98.RD	A Sustainable Point-of-use Filtration Unit for Treating Pesticide Contaminated by Groundwater	NDSU	The National Academies	2000006097	48,619	
<i>Total for Research & Development Cluster</i>					<u>\$ 514,736</u>	<u>\$</u>
Total For United States Agency For International Development					<u>\$ 514,736</u>	<u>\$</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 2,048,808,379	\$ 268,380,668

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2018 and 2017

NOTE 1. PURPOSE OF THE SCHEDULE

The Schedule of Expenditures of Federal Awards (Schedule) is a supplementary schedule to the State's basic financial statements (BFS) and is presented for the purposes of additional analysis. The Schedule is required by Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

Federal Financial Assistance – Pursuant to the Single Audit Act of 1984 (Public Law 98-502), the Single Audit Act Amendments of 1996 (Public Law 104-156), and OMB Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, that non-federal entities receive or administer, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property interest subsidies, insurance, or direct appropriations. Accordingly, nonmonetary federal assistance, including food commodities, food stamps, vaccines, and donated surplus property is included in federal financial assistance and, therefore, is reported on the Schedule. Federal financial assistance does not include direct federal cash assistance to individuals. Contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Catalog of Federal Domestic Assistance – Uniform Guidance requires the Schedule to show the total expenditures for each of the State's federal financial assistance programs as identified in the Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of individual federal programs.

Each program included in the CFDA is assigned a five-digit program identification number (CFDA number), the first two digits designate the federal agency and the last three digits designate the federal assistance program within the federal agency.

Federal financial assistance programs that have not been assigned a CFDA number are indicated using the federal agency's two digit code as the prefix and using a "U" followed by a two-digit number (e.g., U01, U02, etc.) for the last three digits. If the Federal program is part of the Research and Development (R&D) cluster, "RD" is used as the CFDA extension.

Clusters of Programs – Closely related programs with different CFDA numbers that share common compliance requirements are to be considered a cluster of programs. The only program clusters presented on the Schedule are those mandated by OMB in the 2 CFR Part 200, Appendix XI, *Compliance Supplement*.

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2018 and 2017

B. Type A and Type B Programs

The Uniform Guidance establishes the levels of expenditures to be used in defining Type A and Type B federal financial assistance programs. Type A assistance programs for the State of North Dakota are those programs that exceeded \$12,259,348 in federal expenditures, distributions, or issuances for the two-year period ended June 30, 2018.

C. Reporting Entity

The Schedule includes all federal financial assistance programs administered by those State departments and entities included in the State's Comprehensive Annual Financial Report, except the departments audited by independent public accounting firms that file their own single audit with the federal clearinghouse. The departments not included in the Schedule are: Housing and Finance, Bank of North Dakota, Job Service North Dakota, Guaranteed Student Loan, Student Loan Trust, and Public Finance Authority.

D. Basis of Accounting

Federal financial assistance expenditures included in the Schedule are reported using the modified accrual basis of accounting, except for the following: colleges, universities, and enterprise entities reported expenditures on the accrual basis; the Department of Public Instruction, Division of Emergency Services, Secretary of State, Information Technology Department, Insurance Department, State Historical Society, Council on the Arts, Attorney General's Office, State Auditor's Office, Industrial Commission, Department of Labor, School for the Blind, State Water Commission, State Treasurer, Veterans Affairs, and the Department of Human Resources reported expenditures on the cash basis; and the Health Department reported expenditures on the cash basis plus accrued payroll and accrued indirect costs.

Indirect Costs – The State has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance except for the following three agencies:

Department of Veterans Affairs
Dakota College at Bottineau
Valley City State University

Matching Costs – The Schedule does not include matching expenditures.

Nonmonetary Assistance – The Schedule contains values for several nonmonetary assistance programs. The Commodities and Vaccine programs are presented at the federally assigned values of the products distributed by the state. The Surplus Property program is presented at the fair market value of property received. The fair market value was estimated to be 23.3% of the property's original federal acquisition value.

Loan and Loan Guarantee Programs – Information on federal loan and federal loan guarantee programs is included in the Notes to the Schedule instead of on the Schedule itself.

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2018 and 2017

Federal Transactions Between State Entities – Some state entities transfer federal assistance to other state entities (i.e., a pass-through of funds by the primary recipient state entity to a subrecipient state entity). In this case, the expenditures are recognized by the primary state entity on the Schedule of Expenditures of Federal Awards. Purchases of services between state entities using federal moneys are reported as expenditures by the purchasing entity and as revenues for services rendered by the providing entity.

Supplemental Nutrition Assistance Program (SNAP) Expenditures – The Supplemental Nutrition Assistance Program (SNAP) is presented at the dollar value of food stamp electronic benefit transfers authorized and used by recipients.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3. NONMONETARY ASSISTANCE INVENTORY

As described previously in Note 2, nonmonetary assistance is reported in the Schedule based on the amount disbursed. At June 30, 2018 and 2017, the inventory balances of nonmonetary assistance were as follows:

Nonmonetary Assistance	June 30, 2017	June 30, 2018
Food Commodities	\$ 736,710	\$ 1,021,477
Donated Surplus Property	4,107,771	3,373,411
Vaccines	3,083,324	3,081,065
Total Inventory Balance	<u>\$ 7,927,805</u>	<u>\$ 7,475,953</u>

NOTE 4. LOAN PROGRAMS

The state administers two loan programs with continuing compliance requirements other than Student Financial Aid. At June 30, 2018 and 2017, the amount of loans receivable for each loan program were as follows:

Loan Program	CFDA #	FY17	FY18
Community Development Block Grants/State's Program	14.228	\$ 3,875,566	\$ 2,190,309
HOME Investment Partnerships Program	14.239	4,714,781	6,862,158
Total Loans Receivable		<u>\$ 8,590,347</u>	<u>\$ 9,052,467</u>

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2018 and 2017

NOTE 5. STUDENT FINANCIAL AID PROGRAMS

Expenditures as included on the Schedule of Expenditures of Federal Awards for student financial assistance programs include refunds to grantors, administrative expenses, collection costs, litigation costs, etc.

Advances to students, loans receivable, and federal capital contributions for applicable loan programs for the fiscal years ended June 30, 2018 and 2017 are identified below:

Student Financial Aid Program	CFDA #	FY17	FY18
Loan Advances:			
Federal Perkins Loan Program	84.038	\$ 5,034,824	\$ 3,398,845
Federal Direct Student Loans	84.268	162,109,019	165,699,431
Nurse Faculty Loan Program (NFLP)	93.264		27,965
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	37,908	87,060
Nursing Student Loans	93.364	443,311	432,260
Total Loan Advances		<u>\$ 167,625,062</u>	<u>\$ 169,645,561</u>
Loans Receivable:			
Federal Perkins Loan Program	84.038	\$ 32,609,440	\$ 31,074,680
Nurse Faculty Loan Program (NFLP)	93.264	98,580	107,822
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	384,867	373,010
Nursing Student Loans	93.364	2,599,940	2,479,387
Total Federal Capital Contributions		<u>\$ 35,692,827</u>	<u>\$ 34,034,899</u>

Loan advances represent new loans made directly by the institution for the Perkins, Nursing, and Health Professions loan programs. The colleges and universities are responsible for completing portions of the loan application, verifying student eligibility, filing enrollment verification reports, refunding money to lenders, and disbursing loan checks received from the lending institutions for Federal Family Education Loans.

Loans receivable are shown at gross and are derived from the financial records of the applicable college or university.

Federal capital contributions represent new federal funds received during the appropriate fiscal year and are derived from the financial records of the applicable college or university.



State of North Dakota
OFFICE OF MANAGEMENT AND BUDGET

600 East Boulevard Avenue, Dept. 110 • Bismarck, North Dakota 58505-0400
FAX – 701.328.3230

March 13, 2019

Mr. Josh Gallion
State Auditor
600 E Boulevard Avenue, Dept. 117
Bismarck, ND 58505

Dear Mr. Gallion:

In accordance with Uniform Guidance requirements, we have prepared the accompanying corrective action plans. For each finding, we are providing you with the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,



Jeff Larshus
Director of State Financial Services

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

FINANCIAL STATEMENT FINDINGS

Office of Management and Budget

Finding: F18-1

Office of Management and Budget Response/Corrective Action Plan:

The Office of Management and Budget agrees with the recommendation. OMB will ensure all necessary adjustments are made to calculate capital assets net of related debt in future financial statements.

Contact Person: Rachel Kmetz, Accounting Manager, Fiscal Management Division

Anticipated Completion Date: June 30, 2019

Finding: F18-2

Office of Management and Budget Response/Corrective Action Plan:

The Office of Management and Budget agrees with the recommendation. The "other" committed special revenue fund balance will be further investigated to determine if any other significant purpose should be reported separately.

Contact Person: Rachel Kmetz, Accounting Manager, Fiscal Management Division

Anticipated Completion Date: June 30, 2019



Executive Office

(701) 328-2538
Fax (701) 328-1545
Toll Free 1-800-472-2622
Relay ND TTY 1-800-366-6888

Doug Burgum, Governor
Christopher Jones, Executive Director

March 13, 2019

Josh Gallion
State Auditor
600 E Boulevard Ave Dept 117
Bismarck, ND 58505

Dear Mr. Gallion:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for the corrective action, the corrective action planned, and the anticipated completion date.

Sincerely

A handwritten signature in blue ink, appearing to read "C. Jones", is written over a blue circular stamp.

Christopher D. Jones
Executive Director

cc: Lisa Stieg

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

FINANCIAL STATEMENT FINDINGS

Department of Human Services

Finding: F18-3

Department of Human Services Response/Corrective Action Plan:

Verification procedures will be enhanced in SPACES release 2. Eligibility workers will receive tasks related to interface information received from various sources such as Social Security Administration, Internal Revenue Services, Job Service North Dakota, etc.

In addition, the following system fixes have been implemented:

- Verification notice did not include data and due date, fix implemented in SPACES 07-27-2016.
- Due date requested verification was incorrect, fix implemented in SPACES 08-03-2016.
- Added selection options for verification of identity types in SPACES 08-30-2016.
- Incorrect due date on verification request notice, fix implemented 02-09-2017.

The State also included information regarding training on policy and SPACES provided to eligibility workers by DHS Regional Representatives, E-Learning and through County Training Champion Webinar.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: March 2019 with ongoing training



Executive Office

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Toll Free 1-800-472-2622
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Doug Burgum, Governor
Christopher Jones, Executive Director

March 13, 2019

Josh Gallion
State Auditor
600 E Boulevard Ave Dept 117
Bismarck, ND 58505

Dear Mr. Gallion:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for the corrective action, the corrective action planned, and the anticipated completion date.

Sincerely

A handwritten signature in blue ink, appearing to read "Chris Jones", is written over a blue circular stamp.

Christopher D. Jones
Executive Director

cc: Lisa Stieg

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

DEPARTMENT OF HUMAN SERVICES

Finding: 2018-001

Department of Human Services Response/Corrective Action Plan: In May, 2018 the Department submitted the following schedule to the Centers for Medicare and Medicaid Services (CMS) to address the outstanding CMS 64 federal reports. CMS accepted the timeline, and as of September 29, 2018, all outstanding CMS 64 federal reports have been submitted. The Department will be submitting future reports within the required timeframe.

CMS 64	
3Q2017	June 27, 2018
4Q2017	June 27, 2018
1Q2018	July 31, 2018
2Q2018	August 31, 2018
3Q2018	September 30, 2018

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: September 29, 2018

Finding: 2018-002

Department of Human Services Response/Corrective Action Plan: Since the first round of Medicaid Quality Control reviews (April 2014 through March 2016), the Department has strengthened various efforts to improve the accuracy of eligibility determinations. These efforts include Medicaid policy meeting with the SPACES vendor on systems issues on a weekly basis. System corrections are made and deployed every two weeks. Guidance on the deployments is provided to eligibility workers. There has also been training on policy and SPACES. When the second part of Medicaid eligibility is implemented with SPACES release 3, it will include additional edits to assist eligibility workers, which will result in more accurate processing of cases. Finally, in preparation for SPACES release 3, which will incorporate Medicaid aged, blind and disabled categories, county champions concept (CTC) was developed and implemented starting January 2017. Eligibility workers from each county throughout the state participate in monthly webinars and share the information from the webinar with eligibility workers in their county. The webinars provide eligibility workers with information on SPACES release 3 and as a result reviews and resolves questions on the current SPACES system.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: December 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-003

Department of Human Services Response/Corrective Action Plan: The Medicaid Program Integrity Unit has both a Sampling Plan and an Audit Oversight Overview document. These documents provide structure for audits planned (either performed by the Unit or other areas of the Department).

The Audit Oversight document is a plan and is the planned audits are sometimes not completed based on other audits needing to be expanded, other audit work being added, and other work priorities.

The Sampling Plan is a tool used to determine how to conduct an audit, once an audit topic has been identified.

For the timeframe of the Agency audit, staff were assisting with MMIS stabilization and certification work. Both activities directly help to identify potential recipient and provider errors.

Even though the normal six (6) month Recipient Analysis was not conducted, SURS Analysts received referrals/complaints from physicians, pharmacists, nurses, etc., to report the possible misuse of services by recipients, which prompted reviews of the utilization of services to determine placement in the Coordinated Services Program.

The PIU agrees that new Rehabilitation (rehab) provider audits were not conducted. The Division has been working extensively to update Rehab and Addiction coverage and there has been considerable contact with rehab providers to clarify the new policies. None of that work was captured specifically in an audit; however, there was direct involvement and oversight of that process. The ambulance reviews were not conducted in the frequency outlined in the Audit Oversight Overview, however ambulance reviews were conducted and the prior schedule of ambulance audits were resumed as of December 7, 2018.

MMIS Certification is scheduled for the week of February 25, 2019 and all Division staff will be able to return to normal involvement with MMIS operations, which will always include making sure the system meets the business needs of the Division.

Contact Person: Maggie Anderson, Director Medical Services

Anticipated Completion Date: October 1, 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-004

Department of Human Services Response/Corrective Action Plan: Verification procedures will be enhanced in SPACES release 2. Eligibility workers will receive tasks related to interface information received from various sources such as Social Security Administration, Internal Revenue Services, Job Service North Dakota, etc.

In addition, the following system fixes have been implemented:

- Verification notice did not include data and due date, fix implemented in SPACES 07-27-2016.
- Due date for requested verification was incorrect, fix implemented in SPACES 08-30-2016.
- Added selection options for verification of identity types in SPACES 08-30-2016.
- Incorrect due date on verification request notice, fix implemented 02-09-2017.

The State also included information regarding training on policy and SPACES provided to eligibility workers by DHS Regional Representatives, E-Learning and through County Training Champion Webinar.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: March 2019 with ongoing training

Finding: 2018-005

Department of Human Services Response/Corrective Action Plan: 4 of the duplicates relate to a defect with MMIS. 2 of these would no longer occur once the work order that has been submitted is complete. Medical Services and the MMIS contracted provider are researching the other 2 duplicates to determine the source of the system error.

1 of the duplicates was related to a human error by a staff member of the claims processing unit. Claims supervisor will continue to provide training and reminders to staff about payment policy, including duplicate payments.

Contact Person: Maggie Anderson, Director of Medical Services

Anticipated Completion Date: October 1, 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-006

Department of Human Services Response/Corrective Action Plan: Since the first round of Medicaid Quality Control reviews (April 2014 through March 2016), the Department has strengthened various efforts to improve the accuracy of eligibility determinations. These efforts include Medicaid policy meeting with the SPACES vendor on systems issues on a weekly basis. System corrections are made and deployed every two weeks. Guidance on the deployments is provided to eligibility workers. There has also been training on policy and SPACES. When the second part of Medicaid eligibility is implemented with SPACES release 3, it will include additional edits to assist eligibility workers, which will result in more accurate processing of cases. Finally, in preparation for SPACES release 3, which will incorporate Medicaid aged, blind and disabled categories, county champions concept (CTC) was developed and implemented starting January 2017. Eligibility workers from each county throughout the state participate in monthly webinars and share the information from the webinar with eligibility workers in their county. The webinars provide eligibility workers with information on SPACES release 3 and as a result reviews and resolves questions on the current SPACES system.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: December 2019

Finding: 2018-007

Department of Human Services Response/Corrective Action Plan: The Department will continue to train the county childcare licensors and update policy and procedures where necessary to help ensure required child care records are maintained by the child care provider. The child care licensing process is being considered as part of the Social Service Redesign efforts.

Contact Person: Lauren Sauer, Interim Director of Children and Family Services

Anticipated Completion Date: December 31, 2019

Finding: 2018-008

Department of Human Services Response/Corrective Action Plan: The Department will enhance the current sampling methodology used to select Child Care Assistance files to include a risk assessment and to ensure all counties are sampled. This will be implemented by September 1, 2018.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: September 1, 2018

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-009

Department of Human Services Response/Corrective Action Plan: The Department will continue to report expenses in the quarter they were paid and posted in PeopleSoft, and when readily known will charge expenses to the grant year for which they were incurred. When this information is not readily available or easily determined the expense will be charged to the current grant year.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: February 1, 2019

Finding: 2018-010

Department of Human Services Response/Corrective Action Plan: Upon receiving the instances of improper licensure, the Department will review the cases to determine where improper licensure occurred. The Department will review current policy and procedure and make any necessary changes.

Contact Person: Lauren Sauer, Interim Director of Children and Family Services

Anticipated Completion Date: December 31, 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-011

Department of Human Services Response/Corrective Action Plan: The Child Care Assistance Administrator receives a monthly report of potential duplicate payments made for three months prior to the current month. The report contains payments that meet the following criteria:

- Same child
- Same caretaker
- Same provider
- Same service month

Child Care Assistance staff review all payments on this report and maintains a log of notes on each situation and any follow up that was completed with Eligibility workers. In many instances, the second payment to a child in the same case was due to an underpayment being issued. Underpayments are issued when it was determined that the family was entitled to more assistance than was first determined.

The new eligibility system will prevent a parent from being eligible in more than one case and will also prevent a child from being eligible in more than one case unless the joint custody indicator is selected. The file clearance process and interfaces built into the new system will help prevent incorrect demographic information from being used.

In addition, training will be provided regarding the correct procedures for handling the billing process in joint custody cases.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: January 1, 2020

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-012

Department of Human Services Response/Corrective Action Plan: The Child Care Assistance Program Administrator provides training guides whenever there are system changes or when areas requiring training are identified. Training guides were provided in March, July and October 2018. The Administrator utilizes Regional Representatives to assist with case questions and to provide in-person trainings to their assigned counties. The regional representatives will be conducting a statewide end to end CCAP policy training for Eligibility Workers at 5 different locations during the first two weeks of December 2018.

The Administrator also provides Eligibility Workers with tools to assist them in the eligibility determination. A subsidy calculator and payment worksheet are maintained by the Administrator and supplied to counties for use in eligibility and payment determination. The subsidy calculator assists Eligibility Workers in the calculation of earned and unearned income and in the determination of the level of care for a child. The payment worksheet allows workers to enter billing information into an excel spreadsheet to see what the expected payment should be before processing the payment in the CCAP system. The Administrator maintains a Child Care Checklist form that can be used by workers when making eligibility determinations and will ensure that this checklist is up to date.

The Economic Assistance Division will be implementing a new eligibility system, SPACES, in the spring of 2019. SPACES will calculate countable income amounts, make eligibility determinations based on the eligibility worker's selection of type of verifications, determine the countable household members and determine the allowable hours of care based on inputted information. Additionally, SPACES will have appropriate links featured on the right hand side of applicable screens to various interfaces to verify case information. Eligibility workers will be provided a training of SPACES in the spring of 2019 which will cover system functionality.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: May 31, 2019

Finding: 2018-013

Department of Human Services Response/Corrective Action Plan: The Department will review the correction orders of the cases listed to determine when correction orders were resolved. The Department will also review current policy and procedure and make any necessary revisions.

Contact Person: Lauren Sauer, Interim Director of Children and Family Services

Anticipated Completion Date: April 30, 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-014

Department of Human Services Response/Corrective Action Plan: The Department will update the licensing study to include all requirements necessary to ensure the health and safety standards are met for self-declared providers.

Contact Person: Lauren Sauer, Interim Director of Children and Family Services

Anticipated Completion Date: December 31, 2019

Finding: 2018-015

Department of Human Services Response/Corrective Action Plan: The Department will review current policies and procedures in place regarding our centralized tracking of fraudulent calls and make changes as deemed necessary to ensure fraudulent activity is properly monitored.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: Current and Ongoing

Finding: 2018-016

Department of Human Services Response/Corrective Action Plan: Child Care Assistance policy staff are included on all case finding emails that Quality Control sends to counties. Policy staff follow up with county staff on corrective action as needed. Additionally, county staff will reach out to policy staff if there are any questions in how to proceed. If deemed appropriate, overpayments will be pursued back to the eligibility determination month.

To assure better tracking of correspondence and corrective action taken on Quality Control findings, policy staff will begin tracking these items systematically. Policy staff will be provided a copy of the case review findings report used by Quality Control. All comments and actions will be tracked with the corresponding case using this system.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: November 2018

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-017

Department of Human Services Response/Corrective Action Plan: Upon receipt of the providers that did not receive an unannounced inspection, the Department will determine the county licensors involved & conduct a review as to why the inspection wasn't complete. After gathering this data, the Department will work with the respective county licensor and County Director to ensure unannounced inspections are completed. The Department will also review current policy and procedure and make any necessary revisions.

Contact Person: Lauren Sauer, Interim Director of Children and Family Services

Anticipated Completion Date: April 30, 2019

Finding: 2018-018

Department of Human Services Response/Corrective Action Plan: The Department will review the monitoring procedures of county licensors currently in place for effectiveness and work with County Directors to ensure county licensors are monitored and held to the Department's standards.

Contact Person: Lauren Sauer, Interim Director of Children and Family Services

Anticipated Completion Date: December 31, 2019

Finding: 2018-019

Department of Human Services Response/Corrective Action Plan: The Department is aware of limitations within the Child Care payment system. System changes were implemented to help prevent duplicate and other improper payments. The Department will continue to make current system changes that are economically feasible.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: March 2019 and ongoing

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-020

Department of Human Services Response/Corrective Action Plan: The Department has returned the overpayment of federal funds and as soon as the Department discovered the overpayment, additional controls were implemented to ensure monthly maintenance payments are proper. These additional controls include:

- A secondary review of all new subsidy amounts entered into the payment system,
- A secondary review of all changes to monthly subsidy amounts, and
- A scan of each month's payment report for outlier payment amounts.

Contact Person: Lauren Sauer, Interim Director of Children and Family Services

Anticipated Completion Date: January 2018

Finding: 2018-021

Department of Human Services Response/Corrective Action Plan: The Department will strengthen review procedures to ensure all actual maintenance payments, including non-recurring expenditures are included in the calculation. The Department has properly reported adoption savings expenditures incurred and continues to meet the 30% requirement to be spent on post-adoption services and two-thirds of the 30% to be spent on post-adoption and post-guardianship services. An amended report will be filed revising the calculated adoption savings, resulting in an increase in unexpended adoption savings.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: October 1, 2019

Finding: 2018-022

Department of Human Services Response/Corrective Action Plan: The Department will continue to report expenses in the quarter they were paid and posted in PeopleSoft, and when readily known will charge expenses to the grant year for which they were incurred. When this information is not readily available or easily determined the expense will be charged to the current grant year.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: February 1, 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-023

Department of Human Services Response/Corrective Action Plan: The Department will work with our Federal partners to determine if they are in agreement with the Department's definition of administrative costs and will make necessary changes if needed.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: October 1, 2019

Finding: 2018-024

Department of Human Services Response/Corrective Action Plan: The Department will follow the recommendation to review policies and processes surrounding the calculation of benefits and will require LIHEAP e-learning training for new county employed eligibility workers as well as offering annual training refresher courses to current county employed eligibility workers. The courses will include training surrounding the calculation of benefits, and proper documentation of eligibility requirements. In addition, LIHEAP will conduct in-person training on an as-needed basis.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: Current and Ongoing

Finding: 2018-025

Department of Human Services Response/Corrective Action Plan: The LIHEAP application will be updated to inform applicants of allowable expense types for LIHEAP and will allocate space within for recording these amounts.

Contact Person: Michele Gee, Director of Economic Assistance

Anticipated Completion Date: November 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-026

Department of Human Services Response/Corrective Action Plan: The Department will continue to report expenses in the quarter they were paid and posted in PeopleSoft, and when readily known will charge expenses to the grant year for which they were incurred. When this information is not readily available or easily determined the expense will be charged to the current grant year.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: March 1, 2019

Finding: 2018-027

Department of Human Services Response/Corrective Action Plan: At the beginning of the 2017-2019 biennium, the Medical Services Division established a work plan to guide Division work for the biennium. Reviewing the processes and oversight for the Refugee Medical Assistance (RMA) program was included as one of the Divisions' work plan items. All items on the work plan could not be addressed simultaneously, so items that had broader recipient impact and greater expenditures were prioritized. Recently, the Division has started the planned work on RMA and will develop a policy and procedure to govern the Divisions responsibilities for RMA, including review of the ORR-6 report. The Division expects the work on the policy and procedure to be complete in 2019.

Contact Person: Maggie Anderson, Director of Medical Services

Anticipated Completion Date: December 2019

Finding: 2018-028

Department of Human Services Response/Corrective Action Plan: The Department has implemented controls to try to assist in preventing this from happening in the future. We have implemented a double check to ensure that coding and grant periods are correct. The Department also updates our speed charts, which are used for coding and ensuring that the correct period of performance is used, every October with the new grant information.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: October 1, 2018

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-029

Department of Human Services Response/Corrective Action Plan: The Department provides a corrective action verification sheet within 30 days of identifying the error. The Department acknowledges the delay in financial county monitoring response time; in order to meet compliance of the 30 days. The Department will:

1. Update Policy: The Department will add policy to allow for an extension of the 30 days for the financial county to complete the corrective action. An extension will be at the discretion of the department after reviewing case specifics to determine if an extension is warranted.
2. Review Eligibility Only: In the past, the department has required additional clean up in files that goes beyond the scope of the eligibility review, which has delayed the completion of the findings. Going forward, the Department will only issue a "corrective action verification sheet" if the error is a result of an incorrect eligibility determination or a payment error.

The department currently has one administrator (60%) responsible for the oversight of all foster care eligibility determinations and quality assurance statewide. The current structure does not allow for additional FTE's to monitor eligibility determinations and quality assurance; however, the Department is considering foster care eligibility centralization as part of the Social Service Redesign efforts. This would allow the department to have complete oversight and authority of foster care eligibility and payments statewide.

Contact Person: Lauren Sauer, Interim Director of Children and Family Services

Anticipated Completion Date: March 1, 2019

Finding: 2018-030

Department of Human Services Response/Corrective Action Plan: The Department has been developing a plan to get caught up with previous reconciliations and will complete the final reconciliations of grants for the Child Support program within a reasonable timeframe in the future.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: April 30, 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-031

Department of Human Services Response/Corrective Action Plan: The Department will continue to report expenses in the quarter they were paid and posted in PeopleSoft, and when readily known will charge expenses to the grant year for which they were incurred. When this information is not readily available or easily determined the expense will be charged to the current grant year.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: February 1, 2019

Finding: 2018-032

Department of Human Services Response/Corrective Action Plan: The Department will develop additional internal controls to ensure the SF-425 and RSA-2 reports are completed accurately. Additional controls will include a double check of the numbers reported by another staff member. Instructional notes have also been added to the worksheets for the SF-425 reports to clarify that the cash basis (CB) PeopleSoft reports are used on the Federal Cash section of the report and that the accrual PeopleSoft reports are only used in the Federal Expenditures and Unobligated Balance section of the report. Notes have also been added to assure adjusting journal vouchers are reported during the fiscal period in which they were processed.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: April 30, 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-033

- **Department of Human Services Response/Corrective Action Plan:** The regional support staff will run a report weekly which shows the number of days each client is in eligibility status. The regional administrator will review the report each week and contact the vocational rehabilitation counselor(s) verbally, followed up by an email, with any cases that are within 21 days of their respective deadline for eligibilities.
- Prior to the ninety-day deadline, the responsible staff member must:
 - complete the Individualized Plan for Employment (IPE) or,
 - complete an extension or,
 - close the case.
- The responsible staff member must report to the immediate supervisor when the action has been completed.
- The regional administrators will review the IPE standardized procedure with staff annually. Staff must sign indicating they have read, understood, and will follow the policy.
- During counselor vacancies, the regional administrator will manage the caseload and ensure compliance by meeting the 90-day deadline.
 - A representative from the state office will run a report weekly which shows the number of days each client is in eligibility status. The representative will review the report each week and contact the regional administrator(s) verbally, followed up by an email, with any cases that are within 21 days of their respective deadline for eligibilities.
- A goal will be entered into the performance management system which addresses the number of days in eligibility status. The first infraction will result in a verbal warning. Subsequent infractions will result in progressive discipline.

Contact Person: Robyn Throlson, Interim Director Vocational Rehabilitation

Anticipated Completion Date: February 2019

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-034

Department of Human Services Response/Corrective Action Plan: The SF-425 will be closely reviewed to assure that the correct amounts are reported. Instructional notes have been added to the worksheets for the SF-425 reports to clarify that the cash basis (CB) PeopleSoft reports are used on the Federal Cash section of the report and that the accrual PeopleSoft reports are only used in the Federal Expenditures and Unobligated Balance section of the report.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: April 30, 2019

Finding: 2018-035

Department of Human Services Response/Corrective Action Plan: The Department will review policies and procedures and make any necessary changes to ensure subrecipient risk assessments are completed and used when determining the extent of monitoring.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: March 31, 2020

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding: 2018-036

Department of Human Services Response/Corrective Action Plan: DHS continues to have repeated findings from prior audits in several areas. Of the 28 repeated findings, 1 is the finding because we have repeated findings. Other repeated findings are categorized as follows:

- 10 are findings that will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow these findings to be addressed and eliminated.
- 5 findings are county related. Counties often do not follow through consistently on certain requirements and DHS has minimal influence to correct those issues. SB 2124 which addresses county social services should put DHS in a better position to influence those processes as we enter the next biennium.
- 6 findings are related to policy interpretations. DHS is unsure how to address this particular group of findings because of varying interpretations of rules and/or guidelines or where there are issues of vague or even conflicting guidelines. We'll need to continue to review with the auditors office on how these can be addressed.
- 6 findings are related to DHS needing to address concerns within its own policy and execution. We are reallocating an FTE in our department to fill a compliance officer role. We believe this additional resource will put us in a stronger position to address these types of findings and eliminate them in the future.

Contact Person: Tom Eide, Interim Chief Financial Officer

Anticipated Completion Date: Current and Ongoing

Kirsten Baesler
State Superintendent



NORTH DAKOTA DEPARTMENT OF
PUBLIC INSTRUCTION

600 E Boulevard Ave., Dept. 201
Bismarck, ND 58505-0440
Phone (701) 328-2260
Fax (701) 328-2461
www.nd.gov/dpi

March 15, 2019

Joshua C. Gallion
State Auditor
600 E Boulevard Ave
Bismarck, ND 58505

Dear Mr. Gallion,

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in the *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Jamie Mertz
Fiscal Management Director

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

DEPARTMENT OF PUBLIC INSTRUCTION

Finding: 2018-037

Department of Public Instruction Response/Corrective Action Plan:

NDDPI agrees with the finding and recommendation.

The Mathematics and Science Partnerships has been ended by the Federal Government. No further action can be taken.

Contact Person: Jamie Mertz, Fiscal Management Director

Anticipated Completion Date: N/A

Finding: 2018-038

Department of Public Instruction Response/Corrective Action Plan:

NDDPI agrees with the finding and recommendation.

Starting with the federal grant allocations for the 19-20 school year, the Program Director of each grant will review and approve of the allocations with a signature. The Fiscal Director will keep the signed approvals with the allocation work papers.

Contact Person: Jamie Mertz, Fiscal Management Director

Anticipated Completion Date: February 1, 2019

Finding: 2018-039

Department of Public Instruction Response/Corrective Action Plan:

NDDPI agrees with the finding and recommendation.

The following processes have been developed to prevent payments after the period of performance.

1. Payments that are made in NDFoods that go through PeopleSoft are reconciled monthly to identify and correct any discrepancies within the 90 day performance period.
2. Reimbursement rates are entered into NDFoods by the Grants Manager. The CNFD Director double checks and approves these rates to ensure they are correct before payments are made using the new rates.

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Contact Person: Linda Schloer, Child Nutrition & Food Distribution Director

Anticipated Completion Date: April 1, 2019

Finding: 2018-040

Department of Public Instruction Response/Corrective Action Plan:

NDDPI agrees with the finding and recommendation.

The department has completely rewritten our procedure for completing the SEFA since this audit. We have sent them to OMB who has reviewed and even shared them with another agency. We believe the new procedures are much stronger than what was in place before.

Contact Person: Jamie Mertz, Fiscal Management Director

Anticipated Completion Date: January 1, 2019

Finding: 2018-041

Department of Public Instruction Response/Corrective Action Plan:

NDDPI agrees with the finding and recommendation.

All recommendations will be implemented with the fiscal year 2018 Uniform Guidance review.

Contact Person: Jamie Mertz, Fiscal Management Director

Anticipated Completion Date: November 1, 2018

Finding: 2018-042

Department of Public Instruction Response/Corrective Action Plan:

NDDPI agrees with the finding and recommendation.

We will revise our grant award notice forms to include all information required in 2 CFR200.331(a). The revised grant award forms for all federal grants will be used starting April 1st, 2019.

Contact Person: Jamie Mertz, Fiscal Management Director

Anticipated Completion Date: April 1, 2019



— State of —
North Dakota

Office of the Governor

Doug Burgum
Governor

March 14, 2019

The Honorable Josh Gallion
Office of the State Auditor
600 E. Boulevard Ave.
Bismarck, ND 58505

Mr. Gallion,

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each finding we are providing you the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

A blue ink signature of Doug Burgum, written in a cursive style.

Doug Burgum
Governor

Cc: Sean Cleary
Leslie Bakken Oliver

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

GOVERNOR'S OFFICE

Finding: 2018-043

Governor's Office Response /Corrective Action Plan:

In a letter to Seema Verma, CMS Administrator, dated August 31, 2018, Governor Doug Burgum indicated his intent to seek to establish a Medicaid Fraud Control Unit in the 2019 legislative session. Funding for the establishment of the Medicaid Fraud Control Unit was included in the 2019-2021 Executive Budget, subject to legislative approval.

Contact Person: Sean Cleary, Policy Advisor

Anticipated Completion Date: July 2020



Brandon Solberg
Superintendent

NORTH DAKOTA HIGHWAY PATROL

State Capitol, 600 E. Boulevard Ave., Dept. 504

Phone: 701-328-2447

Email: ndhpinfo@nd.gov

Bismarck, ND 58505-0240

Website: www.nd.gov/ndhp



Doug Burgum
Governor

March 15, 2019

Hon. Josh Gallion
North Dakota State Auditor
600 E. Boulevard Ave. Dept 117
Bismarck, ND 58505-0060

Dear Mr. Gallion;

The North Dakota Highway Patrol's has prepared the accompanying corrective action plan as required by the standards applicable to the financial audits contained in *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for corrective actions, the corrective action planned, and the anticipated completion date.

Sincerely,

Aaron R. Hummel
Major, NDHP
Chief of Staff

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

HIGHWAY PATROL

Finding: 2018-044

Highway Patrol Response/Corrective Action Plan:

The Highway Patrol agrees with the recommendation. Procedures will be implemented to ensure that all federal expenses will be approved by federal program personnel in addition to the current policy of having all federal expenses approved by an authorized signer. In the case of recurring expenses such as monthly data processing, motor pool and cell phone billings where the program personnel are in a different office than Headquarters, we will explore measures to ensure the expenses are approved by appropriate program personnel.

Contact Person: Major Aaron Hummel, Chief of Staff

Anticipated Completion Date: May 1, 2019

State of North Dakota
OFFICE OF MANAGEMENT AND BUDGET

600 East Boulevard Avenue, Dept. 110 • Bismarck, North Dakota 58505-0400
FAX – 701.328.3230

March 13, 2019

Mr. Josh Gallion
State Auditor
600 E Boulevard Avenue, Dept. 117
Bismarck, ND 58505

Dear Mr. Gallion:

In accordance with Uniform Guidance requirements, we have prepared the accompanying corrective action plans. For each finding, we are providing you with the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,



Jeff Larshus
Director of State Financial Services

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

OFFICE OF MANAGEMENT AND BUDGET

Finding: 2018-045

Office of Management and Budget Response/Corrective Action Plan:

OMB will ensure that all Schedule of Expenditures of Federal Awards, notes to SEFA and the Summary of Prior Audit Finding are accurate and prepared properly in accordance with Uniform Guidance.

Contact Person: Dustin Krueger, Account Budget Specialist, Fiscal Management Division

Anticipated Completion Date: August 1, 2019

The Honorable Joshua C. Gallion
State Auditor
600 East Boulevard Avenue – Dept. 117
Bismarck, ND 58505-0060

Dear Mr. Gallion:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in Government Auditing Standards and by the audit requirements of Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned and the anticipated completion date.

Sincerely,



Tammy Dolan
Vice Chancellor for Administrative Affairs/CFO

**STATE OF NORTH DAKOTA
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

UNIVERSITY SYSTEM

Finding: 2018-046

University System Response/Corrective Action Plan:

Dickinson State University (DSU) Response: DSU agrees with the finding. The financial aid office will properly calculate the return of Title IV funds based on the federal regulations. DSU has updated and document their procedures to include this in the process in the future.

North Dakota State University (NDSU) Response: NDSU agrees with this finding and corrected the process to exclude housing and meals in the return of funds calculation. The process manual has already been updated with the correction action plan.

Additionally, NDSU has implemented additional training to those individuals involved in the Return of Funds calculation regarding the separation of federal aid versus all other aid and which funds to include and not include in the calculation.

Contact Person: DSU – Christopher Meek
NDSU – Jeffrey Jacobs

Anticipated Completion Date: DSU – March 1, 2019
NDSU – February 25, 2019



State of North Dakota
OFFICE OF MANAGEMENT AND BUDGET

600 East Boulevard Avenue, Dept. 110 • Bismarck, North Dakota 58505-0400
FAX – 701.328.3230

March 13, 2019

Mr. Josh Gallion
State Auditor
600 E Boulevard Avenue, Dept. 117
Bismarck, ND 58505

RE: Summary Schedule of Prior Audit Findings
North Dakota Single Audit Report
For Fiscal Years Ended June 30, 2018 and 2017

Dear Mr. Gallion:

In accordance with OMB's final guidance located in Title 2 of the Code of Federal Regulations, the state of North Dakota is responsible for follow-up and corrective action on all audit findings identified in the North Dakota Single Audit Report. As part of this responsibility, the state is required to prepare a summary schedule reporting the status of all audit findings included in the prior audit's schedule of findings and questioned costs relative to the federal awards. The Office of Management and Budget compiles this information on behalf of the state and oversees the implementation status of these audit findings.

Attached is the State of North Dakota's Summary Schedule of Prior Audit Findings for the two fiscal years ended June 30, 2018 and 2017. This summary identifies the implementation status of all prior audit findings, except for those findings that have been fully corrected, are no longer valid, or do not warrant further action on the part of the state.

Sincerely,



Jeff Larshus
Director of State Financial Services

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

DEPARTMENT OF HEALTH

Finding 2016-001	Page 79
CFDA # Various:	VARIOUS FEDERAL AGENCIES All programs with subrecipients
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Health ensure all subrecipients obtain audits in accordance with 2 CFR 200 Subpart F if they meet the requirements.
Status:	The finding was implemented in accordance with the corrective action plan.

DEPARTMENT OF HUMAN SERVICES

Finding 2016-002	Page 80
CFDA # 93.777, 93.778:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services Medicaid Cluster
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services complete the CMS-64 report no later than 30 days after the end of each quarter.
Status:	Finding was not implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-003 Page 81

Recurring: Year of Initial Finding is 2010 - 2009.

CFDA # 93.777, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.778: Centers for Medicare and Medicaid Services
Medicaid Cluster

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services ensure the Program Integrity Unit designs a sampling plan that provides adequate coverage of all claims processed and fully executes the plan.

Status: Finding was partially implemented. DHS is unsure how to address this particular finding because of varying interpretations of rules and/or guidelines or where there are issues of vague or even conflicting guidelines. DHS will continue to review with the auditor's office on how this can be addressed.

Finding 2016-004 Page 82

Recurring: Year of Initial Finding is 2014 - 2013.

CFDA # 93.777, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.778: Centers for Medicare and Medicaid Services
Medicaid Cluster

Questioned Cost: \$32,936

Recommendation: We recommend the Department of Human Services develop system edit checks and improve system functionality to ensure eligibility determinations made for the Medicaid program are proper.

Status: Finding was not implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-005 Page 83

CFDA # 93.777, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.778: Centers for Medicare and Medicaid Services
Medicaid Cluster

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services implement controls to ensure they have met the various FMAP requirements.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-006 Page 83

CFDA # 93.777, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.778, Centers for Medicare & Medicaid Services
93.767: Medicaid Cluster and Children's Health Insurance Program

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services develop system edit checks within the SPACES system to ensure verifications are used in the eligibility determination process.

Status: Finding was not implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-007 Page 84

CFDA # 93.777, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 93.778, Medicaid Cluster, Children's Health Insurance Program,
 93.767, Cluster, and Temporary Assistance for Needy Families
 93.575,
 93.596,
 93.558:

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services take prompt action to implement prior audit findings.

Status: Finding was not implemented. DHS is continuously working on cleaning up prior audit findings.

Finding 2016-008 Page 85

CFDA # 93.777, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 93.778: Centers for Medicare & Medicaid Services
 Medicaid Cluster

Questioned Cost: \$3,228

Recommendation: We recommend the Department of Human Services strengthen controls to prevent duplicate payments.

Status: Finding was not implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-009	Page 86
CFDA # 93.777, 93.778:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare & Medicaid Services Medicaid Cluster
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Human Services ensure the Program Integrity function has adequately carried out its responsibilities and ensure effective safeguards are implemented to prevent unnecessary or inappropriate payments.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-010	Page 87
CFDA # 93.777, 93.778:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare & Medicaid Services Medicaid Cluster
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Human Services update Medicaid provider eligibility files to ensure current license information, eligibility checklists, and provider agreements are maintained within the provider eligibility files.
Status:	The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-011	Page 89
CFDA # 93.777, 93.778:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare & Medicaid Services Medicaid Cluster
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Human Services implement procedures to ensure all required facilities enrolled in the North Dakota Medicaid Program meet the prescribed health and safety standards and maintain documentation that the provider has met the standards on a yearly basis.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-012	Page 90
CFDA # 93.777, 93.778:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare & Medicaid Services Medicaid Cluster
Questioned Cost:	Unknown
Recommendation:	We recommend the North Dakota Department of Human Services ensure a sufficient third party liability data match process is in place to ensure the identification of medical services that are the legal obligation of third parties.
Status:	The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-013	Page 91
CFDA # 93.777, 93.778:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare & Medicaid Services Medicaid Cluster
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services establish a security plan and conduct a risk analysis of the Medicaid system and include all elements as required by the OMB Circular A-133 Compliance Supplement and 45 CFR 95.621.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-014	Page 92
CFDA # 93.777, 93.778:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare & Medicaid Services Medicaid Cluster
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services submit drug rebate utilization data to CMS and mail drug rebate invoices within 60 days after the end of the quarter.
Status:	The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-015	Page 93
CFDA # 93.777, 93.778:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services Medicaid Cluster
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services implement procedures to ensure all interest liabilities are properly reported to the North Dakota Office of Management and Budget for inclusion into the Annual Report submitted to the Department of the Treasury.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-016	Page 94
Recurring:	Year of Initial Finding is 2014 - 2013.
CFDA # 93.767:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services Children's Health Insurance Program
Questioned Cost:	\$13,878
Recommendation:	We recommend the Department of Human Services develop system edit checks and improve system functionality to ensure eligibility determinations made for the CHIP program are proper.
Status:	Finding was not implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-017 Page 95

CFDA # 93.767: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Children's Health Insurance Program

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services implement procedures to ensure the federal expenditure report (CMS 21) reconciles to the State's accounting records.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-018 Page 96

Recurring: Year of Initial Finding is 2008 - 2007.

CFDA # 93.575, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.596: Administration for Children and Families
CCDF Cluster

Questioned Cost: \$6,420

Recommendation: We recommend the Department of Human Services:
1. Develop and implement controls to ensure that all eligibility workers are collecting and maintaining all applicable information for Child Care Assistance eligibility determinations, and
2. properly determine eligibility for individuals receiving Child Care Assistance and issue payments that comply with requirements set in the Code of Federal Regulations for Child Care Development Funds.

Status: Finding was not implemented, questioned cost of \$6,420 not sustained. Counties often do not follow through consistently on certain requirements and DHS has minimal influence to correct those issues. SB 2124 which addresses county social services should put DHS in a better position to influence those processes as we enter the next biennium.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-019 Page 97

CFDA # 93.575, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.596: Administration for Children and Families
CCDF Cluster

Questioned Cost: \$991

Recommendation: We recommend the Department of Human Services issue payments for Child Care Assistance only after receipt of a completed daycare billing form identifying the number of hours a child received care and corresponding hours a parent participated in an allowable activity.

Status: The finding was implemented in accordance with the corrective action plan. Questioned cost of \$991 not sustained.

Finding 2016-020 Page 98

CFDA # 93.575, U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.596: Administration for Children and Families
CCDF Cluster

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services properly implement system controls to prevent duplicate and other improper payments from being made from the Child Care Assistance System.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-021	Page 99
CFDA # 93.575, 93.596:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families CCDF Cluster
Questioned Cost:	\$247,723
Recommendation:	We recommend the Department of Human Services ensure that child care providers have met all necessary licensing requirements prior to issuing Child Care Assistance payments.
Status:	Finding was not implemented. DHS is unsure how to address this particular finding because of varying interpretations of rules and/or guidelines or where there are issues of vague or even conflicting guidelines. DHS will continue to review with the auditor's office on how this can be addressed.

Finding 2016-022	Page 100
CFDA # 93.575, 93.596:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families CCDF Cluster and Aging Cluster
Questioned Cost:	\$3,843
Recommendation:	We recommend the Department of Human Services develop and implement procedures to detect and prevent duplicate payments from being issued under the Child Care Assistance Program.
Status:	Finding was not implemented. The questioned cost of \$3,843 was not sustained. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-023	Page 101
CFDA # 93.575, 93.596:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families CCDF Cluster
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Human Services develop methods to detect potentially fraudulent Child Care Assistance payments.
Status:	Finding was partially implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

Finding 2016-024	Page 102
CFDA # 93.575, 93.596:	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families CCDF Cluster
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Human Services develop adequate sampling methods of the selection of Child Care Assistance eligibility files. Methods should include addressing identified risks and ensuring each county is reviewed over a specified time.
Status:	Finding was not implemented. DHS is unsure how to address this particular finding because of varying interpretations of rules and/or guidelines or where there are issues of vague or even conflicting guidelines. DHS will continue to review with the auditor's office on how this can be addressed.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-025	Page 103
CFDA # 93.575, 93.596:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families CCDF Cluster
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services perform effective monitoring procedures to ensure all functions of the Child Care Assistance program are properly completed including monitoring correction orders, completing unannounced visits, and properly licensing providers.
Status:	Finding was not implemented. DHS is reallocating an FTE in our department to fill a compliance officer role. DHS believes this additional resource will put itself in a stronger position to address these types of findings and eliminate them in the future.

Finding 2016-026	Page 104
CFDA # 93.575, 93.596:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families CCDF Cluster
Questioned Cost:	Unknown
Recommendation:	We recommend the Department develop effective tracking methods to ensure corrective orders are resolved.
Status:	Finding was not implemented. Counties often do not follow through consistently on certain requirements and DHS has minimal influence to correct those issues. SB 2124 which addresses county social services should put DHS in a better position to influence those processes as we enter the next biennium

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-027 Page 105

CFDA # 93.575, U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.596: Administration for Children and Families
 CCDF Cluster

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services perform annual unannounced inspections of licensed and self-declared child care providers in operation as required by Department policy.

Status: Finding was not implemented. Counties often do not follow through consistently on certain requirements and DHS has minimal influence to correct those issues. SB 2124 which addresses county social services should put DHS in a better position to influence those processes as we enter the next biennium

Finding 2016-028 Page 106

CFDA # 93.575, U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.596: Administration for Children and Families
 CCDF Cluster

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services verify whether or not child support is received when making all eligibility determinations.

Status: Finding was not implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-029 Page 107

All Programs: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 93.575, Administration for Children and Families
 93.596: CCDF Cluster

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services ensure child care providers are meeting all health and safety standards required to be licensed.

Status: Finding was not implemented. DHS is reallocating an FTE in our department to fill a compliance officer role. DHS believes this additional resource will put itself in a stronger position to address these types of findings and eliminate them in the future.

Finding 2016-030 Page 108

CFDA # 93.575, U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 95.596: Administration for Children and Families
 CCDF Cluster

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services develop a tracking mechanism for all instances of potential fraud in the Child Care Assistance Program. In addition, we recommend the Department develop procedures for monitoring the classification and recoupment of fraudulent activity.

Status: Finding was not implemented. DHS is unsure how to address this particular finding because of varying interpretations of rules and/or guidelines or where there are issues of vague or even conflicting guidelines. DHS will continue to review with the auditor's office on how this can be addressed.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-031	Page 109
CFDA # 93.658:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families Foster Care – Title IV-E
Questioned Cost:	\$29,629
Recommendation:	We recommend the Department of Human Services: 1. Implement statewide usage of the summary checklist that has been designed by the department to ensure that all eligibility workers are collecting and maintaining all applicable information for eligibility determinations. 2. Properly determine eligibility for individuals within the Foster care program and issue proper payments based on the eligibility determinations.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-032	Page 110
CFDA # 93.658:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children and Families Foster Care – Title IV-E
Questioned Cost:	\$492
Recommendation:	We recommend the Department of Human Services ensure all irregular payments for the Foster Care program are proper and include proper supporting documentation.
Status:	The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-033 Page 111

CFDA # 93.658: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
Foster Care – Title IV-E

Questioned Cost: \$5,095

Recommendation: We recommend the Department of Human Services Foster Care program ensure recoupment is set up for all overpayments made to providers by reviewing system generated alerts.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-034 Page 112

CFDA # 20.205: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
Foster Care – Title-IV-E

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services strengthen procedures surrounding subrecipient monitoring for the Foster Care program.

Status: Finding was not implemented. DHS is unsure how to address this particular finding because of varying interpretations of rules and/or guidelines or where there are issues of vague or even conflicting guidelines. DHS will continue to review with the auditor's office on how this can be addressed.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-035 Page 113

CFDA # 93.658: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
Foster Care – Title-IV-E

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services properly approve all level IV excess maintenance payments for the Foster Care program.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-036 Page 114

CFDA # 93.658, U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.659: Administration for Children and Families
Foster Care – Title IV-E
Adoption Assistance

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services ensure high risk accounting entries that adjust revenues and expenditures are reviewed and properly approved by an individual with direct knowledge of the affected programs.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-037 Page 115

CFDA # 93.659: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
Adoption Assistance

Questioned Cost: \$187,781

Recommendation: We recommend the Department of Human Services Adoption Assistance program strengthen processes surrounding eligibility determination to ensure determinations are made properly and sufficient documentation is maintained.

Status: The finding was implemented in accordance with the corrective action plan, but a response was not received by ACF.

Finding 2016-38 Page 117

CFDA # 93.659: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
Adoption Assistance

Questioned Cost: \$12,188

Recommendation: We recommend the Department of Human Services use the available checklist to ensure proper documentation is being received for annual subsidy reviews for the Adoption Assistance program.

Status: The finding was implemented in accordance with the corrective action plan, but a response was not received by ACF.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-039 Page 118

CFDA # 93.659: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Administration for Children and Families
 Adoption Assistance

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services have proper supporting documentation for the calculation of state funds saved on the Adoption Assistance program for the Fostering Connections Act of 2008.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-040 Page 119

CFDA # 93.563: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Administration for Children and Families
 Child Support Enforcement

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services, Child Support Enforcement program, complete a final reconciliation of amounts reported to the Administration for Children and Families to the State's accounting system within a reasonable timeframe after the end of each grant period.

Status: Finding was not implemented. DHS is reallocating an FTE in our department to fill a compliance officer role. DHS believes this additional resource will put itself in a stronger position to address these types of findings and eliminate them in the future

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-041 Page 120

CFDA # 93.563: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Administration for Children and Families
 Child Support Enforcement

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services ensure evidence is
 obtained to verify whether local matching contributions are from an
 allowable source.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-042 Page 120

CFDA # 84.126, U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 93.563: U.S. DEPARTMENT OF EDUCATION
 Child Support Enforcement
 Rehabilitation Services – Vocational Rehabilitation Grants to States

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services ensure all
 expenditures are reviewed and approved by appropriate program
 personnel.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-043 Page 121

CFDA # 93.568: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Administration for Children and Families
 Low-Income Home Energy Assistance

Questioned Cost: \$1,732

Recommendation: We recommend the Department of Human Services develop and implement procedures to detect and prevent duplicate payments from being issued under the LIHEAP program.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-044 Page 122

CFDA # 93.568: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Administration for Children and Families
 Low-Income Home Energy Assistance Program

Questioned Cost: \$1,860

Recommendation: We recommend the Department of Human Services develop procedures to ensure LIHEAP eligibility workers properly maintain all applicable information for LIHEAP eligibility determinations.

Status: Finding was not implemented, but a response was not received by ACF. Counties often do not follow through consistently on certain requirements and DHS has minimal influence to correct those issues. SB 2124 which addresses county social services should put DHS in a better position to influence those processes as we enter the next biennium

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-045 Page 123

CFDA # 93.568: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
Low-Income Home Energy Assistance

Questioned Cost: Unknown

Recommendation: We recommend the Department of Human Services maintain proper documentation within the LIHEAP program that all earned income was verified.

Status: Finding was not implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

Finding 2016-046 Page 124

CFDA # 93.558: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
Temporary Assistance for Needy Families

Questioned Cost: \$4,205

Recommendation: We recommend the Department of Human Services ensure the county scans all appropriate supporting documentation for all eligibility determinations made for the TANF Program into FileNet.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-047	Page 125
CFDA # 93.044, 93.045, 93.053:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Aging Aging Cluster
Questioned Cost:	\$0
Recommendation:	We recommend that the Department of Human Services, Aging Services Division, complete on-site assessments within their established guidelines. Additionally, the division should ensure they have proper controls to track on-site assessments, assessment results, required corrective actions, and follow-up on corrective actions.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-048	Page 126
CFDA # 93.044, 93.045, 93.053:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Aging Aging Cluster
Questioned Cost:	\$0
Recommendation:	We recommend that the Department of Human Services, Aging Services Division, make prompt distributions of the Nutrition Services Incentive Program (NSIP) funds received to contracted nutrition entities.
Status:	The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-049	Page 127
CFDA # 93.044, 93.045, 93.053:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Aging Aging Cluster
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services, Aging Services Division, strengthen controls surrounding the spreadsheet used to calculate maintenance of effort to ensure maintenance of effort is being properly calculated.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-050	Page 128
CFDA # 93.044, 93.045, 93.053:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Aging Aging Cluster
Questioned Cost:	\$0
Recommendation:	We recommend that Department of Human Services ensure that the SF-425 Federal Financial Reports for the Aging Services grant are completed accurately.
Status:	Finding was not implemented. DHS is reallocating an FTE in our department to fill a compliance officer role. DHS believes this additional resource will put itself in a stronger position to address these types of findings and eliminate them in the future

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-051	Page 129
CFDA # 93.044, 93.045, 93.053:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Aging Aging Cluster
Questioned Cost:	\$0
Recommendation:	We recommend that the Department of Human Services properly identify all subrecipient payments to ensure that they are being reported correctly on the schedule of expenditures of federal awards and to ensure that the required subrecipient monitoring is in place.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-052	Page 130
CFDA # 93.044, 93.045, 93.053, 93.568, 93.575, 93.596:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Aging Cluster, Low-Income Home Energy Assistance Program CCDF Cluster
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services ensure subrecipient grant agreements include all information that is required under Uniform Guidance.
Status:	The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-053 Page 131

CFDA # 84.126: U.S. DEPARTMENT OF EDUCATION
Rehabilitation Services – Vocational Rehabilitation Grants to States

Questioned Cost: \$99,618

Recommendation: We recommend the Department of Human Services implement procedures to prevent and detect Vocational Rehabilitation payments from occurring outside the period of performance.

Status: Finding was not implemented. DHS is reallocating an FTE in our department to fill a compliance officer role. DHS believes this additional resource will put itself in a stronger position to address these types of findings and eliminate them in the future

Finding 2016-054 Page 132

CFDA # 84.126: U.S. DEPARTMENT OF EDUCATION
Rehabilitation Services – Vocational Rehabilitation Grants to States

Questioned Cost: \$0

Recommendation: We recommend that the Department of Human Services ensure Individualized Plans for Employment (IPEs) are established within 90 days of the eligibility determination for the Vocational Rehabilitation program.

Status: Finding was not implemented. This finding will be addressed as new systems from IT get implemented. Improvements and corrections realized through MMIS improvements and the next versions of SPACES should allow this finding to be addressed and eliminated.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-055	Page 133
CFDA # 84.126:	U.S. DEPARTMENT OF EDUCATION Rehabilitation Services – Vocational Rehabilitation Grants to States
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services comply with the level of effort requirement for the Vocational Rehabilitation program.
Status:	The finding was implemented in accordance with the corrective action plan.

Finding 2016-056	Page 134
CFDA # 84.126:	U.S. DEPARTMENT OF EDUCATION Rehabilitation Services – Vocational Rehabilitation Grants to States
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services ensure the SF-425 Federal Financial Reports and RSA-2 Annual Vocational Rehabilitation Program/Cost Reports for the Vocational Rehabilitation program are completed accurately.
Status:	Finding was not implemented. DHS is reallocating an FTE in our department to fill a compliance officer role. DHS believes this additional resource will put itself in a stronger position to address these types of findings and eliminate them in the future

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-057 Page 135

CFDA # Various: VARIOUS FEDERAL AGENCIES
All programs

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services establish and perform control risk assessments, including a fraud risk assessment, on a biennial basis.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-058 Page 136

CFDA # Various: VARIOUS FEDERAL AGENCIES
All programs

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services develop policies and procedures to address conflicts of interest within the county eligibility process.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-059 Page 136

CFDA # Various: VARIOUS FEDERAL AGENCIES
 Various

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services strengthen their procedures to ensure the SEFA is accurately prepared.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-060 Page 137

CFDA # Various: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 All Programs with Subrecipients

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services document the evaluation of each subrecipient's risk of noncompliance with Federal regulations for the purposes of determining the appropriate subrecipient monitoring.

Status: Finding was partially implemented. DHS is unsure how to address this particular finding because of varying interpretations of rules and/or guidelines or where there are issues of vague or even conflicting guidelines. DHS will continue to review with the auditor's office on how this can be addressed.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-061 Page 138

CFDA # Various: VARIOUS FEDERAL AGENCIES
All Federal Programs under the Treasury-State Agreement

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services implement procedures to ensure the control sheets used to determine Federal cash draw amounts are kept current with the Treasury-State Agreement.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-062 Page 139

CFDA # Various: VARIOUS FEDERAL AGENCIES
All Federal Programs under the Treasury-State Agreement

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services ensure all cash management activities are performed in accordance with the Treasury-State Agreement.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

DEPARTMENT OF PUBLIC INSTRUCTION

Finding 2016-063 Page 140

CFDA # 84.366: U.S. DEPARTMENT OF EDUCATION
Mathematics and Science Partnerships

Questioned Cost: \$0

Recommendation: We recommend the Department of Public Instruction, Mathematics and Science Partnerships program ensure that documentation is kept for subrecipient monitoring that is completed. We also recommend that notations or approval be included on the subrecipient quarterly reports to demonstrate that they have been reviewed.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-064 Page 141

CFDA # 84.287: U.S. DEPARTMENT OF EDUCATION
Twenty-First Century Community Learning Centers

Questioned Cost: \$0

Recommendation: We recommend the Department of Public Instruction monitor subrecipients to ensure that private and public schools receive funds on an equitable basis.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-065 Page 142

CFDA # 84.287: U.S. DEPARTMENT OF EDUCATION
 Twenty-First Century Community Learning Centers

Questioned Cost: \$0

Recommendation: We recommend the Department of Public Instruction inform private schools of the ability to apply for Twenty-First Century Community Learning Centers funds and keep the documentation associated with that correspondence.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-066 Page 143

CFDA # 84.027, U.S. DEPARTMENT OF EDUCATION
 84.173: Special Education Cluster (IDEA)

Questioned Cost: \$0

Recommendation: We recommend the Department of Public Instruction comply with Federal requirements by keeping proper support documentation for the Report of Children and Youth with Disabilities Receiving Special Education Under Part B of the Individuals with Disabilities Education Act.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-067	Page 144
CFDA # 10.565,	U.S. DEPARTMENT OF AGRICULTURE
10.568,	Food Distribution Cluster
10.569:	
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Public Instruction, Food Distribution Cluster, complete subrecipient risk assessments as required.
Status:	The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

Finding 2016-068 Page 145

CFDA # 10.565, U.S. DEPARTMENT OF AGRICULTURE and
 10.568, U.S. DEPARTMENT OF EDUCATION
 10.569, Food Distribution Cluster, Title I Grants to Local Educational Agencies,
 84.010, Special Education Cluster (IDEA), and Twenty-First Century
 84.027, Community Learning Centers
 84.173,
 84.287:

Questioned Cost: \$0

Recommendation: We recommend the Department of Public Instruction ensure that subrecipients are made aware of all required grant award information.

Status: Finding was not implemented. When DPI was made aware of this finding, we revised our Grant Award Notification form to include the information we believed was missing. As a result of this finding, we were contacted by the US Department of Education as part of their follow-up on audit findings. We sent the revised form to them for comments. On October 10, 2017, we were informed that they had closed their follow up review with no comments or revision requests on our new form. With that we had assumed our revised form was in compliance with federal regulations. As a result of the FYs 17,18 audit, it was identified that more information was needed to be disclosed on our Grant Award form. We have made the requested changes to include all information and this form will be used for grants starting July 1, 2019.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

DEPARTMENT OF TRANSPORTATION

Finding 2016-069 Page 146

CFDA # 20.205: U.S. DEPARTMENT OF TRANSPORTATION
Federal Highway Administration
Highway Planning and Construction

Questioned Cost: \$0

Recommendation: We recommend North Dakota Department of Transportation ensure proper procedures and documentation of the Quality Assurance program requirements of 23 CFR 637.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-070 Page 147

CFDA # Various: U.S. DEPARTMENT OF TRANSPORTATION
All programs with Subrecipients

Questioned Cost: \$0

Recommendation: We recommend the Department of Transportation identify annually, based on the subrecipient's fiscal year, all subrecipients that spent \$750,000 or more in Federal awards from all sources through developed certification procedures. We also recommend the Department of Transportation ensure the certification tracking method includes all subrecipients, including those of the safety programs, to ensure all required audits are completed within nine months of the subrecipient's fiscal year end, management decisions are issued within six months of receiving the audit report, and timely and appropriate corrective action of all findings.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

GAME AND FISH DEPARTMENT

Finding 2016-071 Page 148

CFDA # 15.605, U.S. DEPARTMENT OF THE INTERIOR
 15.611: Fish and Wildlife Cluster

Questioned Cost: \$0

Recommendation: We recommend the North Dakota Game and Fish Department follow procurement laws set forth by the North Dakota Office of Management and Budget.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 2016-072 Page 149

CFDA # 15.605, U.S. DEPARTMENT OF THE INTERIOR
 15.611: Fish and Wildlife Cluster

Questioned Cost: \$0

Recommendation: We recommend the North Dakota Game and Fish Department ensure:

- All required information is received from each subrecipient;
- Federal award identification information and applicable compliance requirements are identified to subrecipients.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

GOVERNOR'S OFFICE

Finding 2016-073 Page 150

Recurring: Initial Year of Finding 2014 - 2013.

CFDA # 93.777, U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 93.778: Centers for Medicare and Medicaid Services
 Medicaid Cluster

Questioned Cost: \$0

Recommendation: We recommend the State of North Dakota establish a Medicaid Fraud Control Unit that is separate and distinct from the Department of Human Services.

Status: Finding was not implemented. During the 2017 North Dakota legislative assembly, a bill (House Bill 1226) to establish a Medicaid Fraud Control Unit was introduced with a fiscal note reflecting necessary costs of \$1,561,604 for the 2017-2019 biennium. HB 1226 was amended significantly in committee, removing the establishment of the Medicaid Fraud Control Unit and requiring the department of human services to conduct an interim study of "the feasibility and desirability of establishing a Medicaid Fraud Control Unit" in cooperation with the governor's office and the attorney general. As amended, HB 1226 was approved by the legislative assembly and signed into law on March 16, 2017.

The interim study was conducted by the department of human services, in cooperation with the governor's office and the attorney general. The study report, submitted to legislative management, included recommendations related to establishing a Medicaid fraud control unit in North Dakota.

By letter dated August 31, 2018, Governor Doug Burgum informed CMS Administrator Seema Verma, that he would seek legislation to establish a Medicaid Fraud Control Unit during the 2019 legislative session. Funding to establish and support this unit was included in Governor Burgum's 2019-2021 Executive Budget, subject to legislative approval.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the fiscal years ended June 30, 2018 and 2017

By State Agency

UNIVERSITY SYSTEM

Finding 2016-074 Page 152

CFDA # Various: VARIOUS FEDERAL AGENCIES
 Research and Development Cluster

Questioned Cost: Unknown

Recommendation: We recommend that NDSU develop policies and procedures that will
 provide for a documented review of vendors for debarred and suspended
 status prior to the expenditure being paid.

Status: The finding was implemented in accordance with the corrective action plan.



**STATE OF NORTH DAKOTA
NORTH DAKOTA STATE AGENCIES
(With Acronyms)**

For the Fiscal Years Ended June 30, 2018 and 2017

<u>Acronym</u>	<u>Agency</u>
10800	Secretary of State
11000	Management and Budget
11200	Information Technology Department
11700	Auditor
12000	State Treasurer
12500	Attorney General
12700	Tax
18000	State Courts
20100	Public Instruction
21500	University System
25000	Library
25300	School for the Blind
27000	Career and Technical Education
30100	Health Department
31300	Veterans' Home
32500	Human Services
36000	Protection and Advocacy
40100	Insurance Department
40500	Industrial Commission
40600	Labor Department
40800	Public Service Commission
41200	Aeronautics
50400	Highway Patrol
53000	Corrections and Rehabilitation
54000	Adjutant General
60100	Commerce
60200	Agriculture
70100	Historical Society

**STATE OF NORTH DAKOTA
NORTH DAKOTA STATE AGENCIES
(With Acronyms)**

For the Fiscal Years Ended June 30, 2018 and 2017

70900	Arts Council
72000	Game and Fish
75000	Parks and Recreation
77000	Water Commission
80100	Transportation
BSC	Bismarck State College
DCB	Dakota College at Bottineau
DSU	Dickinson State University
LRSC	Lake Region State College
MASU	Mayville State University
MISU	Minot State University
NDSCS	North Dakota State College of Science
NDSU	North Dakota State University
NDUS	University System
UND	University of North Dakota
VCSU	Valley City State University
WSC	Williston State College

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