

STATE OF MARYLAND

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

For the Year Ended June 30, 2018

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JUNE 30, 2018

CONTENTS

Report of Independent Public Accountants	1
Report of Independent Public Accountants on Internal Controls Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements in Accordance with <i>Government Auditing Standards</i>	6
Report of Independent Public Accountants on Compliance for Each Major Federal Program and on Internal Controls over Compliance in Accordance with the Uniform Guidance	10
Schedule of Expenditures of Federal Awards	15
Notes to the Schedule of Expenditures of Federal Awards	45
Schedule of Findings and Questioned Costs	
Section I – Summary of Independent Public Accountants’ Results	51
Section II – Financial Statement Findings	53
Section III – Federal Awards Findings and Questioned Costs and Schedule of Corrective Action Plans	56
Section IV – Summary Schedule of Prior Year Findings	112

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

The Honorable Peter Franchot Comptroller of Maryland

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Maryland (the State), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the State’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

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

	Percentage of Opinion Unit		
	Total Assets	Total Net Position	Total Operating Revenues
Business-Type Activities			
Major -			
Certain Economic Development Loan Programs	17.8 %	4.7 %	1.5 %
Maryland Lottery and Gaming Control Agency	1.9	0.1	68.9
Non-Major -			
Economic Development Insurance Programs	0.6	0.7	0.0
Total percentage of business-type activities	20.3 %	5.5 %	70.4 %
Component Units			
Major -			
Certain foundations included in the higher education component units	14.2 %	17.5 %	7.5 %
Non-Major -			
Maryland Technology Development Corporation	0.9	1.2	0.6
Total percentage of component units	15.1 %	18.7 %	8.1 %
Fiduciary Funds			
Investment Trust Fund	7.6 %	8.2 %	71.9 %



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

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Emphasis of Matter

As discussed in Note 1, during the year ended June 30, 2018, the State adopted Government Accounting Standards Board (GASB) Statement No.75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This adoption resulted in a restatement of the net position as of July 1, 2017. Our opinion is not modified with respect to this matter.

Required Supplementary Information

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



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Other Information

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

The combining financial statements and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion and based on the reports of the other auditors, the combining financial statements and Schedule of Expenditures of Federal Awards, are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 14, 2018, on our consideration of the State's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the State's internal controls over financial reporting and compliance.

Hunt Valley, Maryland
December 14, 2018



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

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

The Honorable Peter Franchot
Comptroller of Maryland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Maryland (the State) as of and for the year ended June 30, 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 14, 2018. Our report includes a reference to other auditors who audited the financial statements of certain Economic Development Loan Programs; the Maryland Lottery and Gaming Control Agency; and the Maryland Technology Development Corporation, as described in our report on the State's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Controls over Financial Reporting

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

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



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

Compliance and Other Matters

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

We noted other matters involving the internal controls over financial reporting, which we have reported to the management of the University System of Maryland in a separate report dated October 31, 2018.

Purpose of this Report

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

Hunt Valley, Maryland
December 14, 2018

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

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

The Honorable Peter Franchot
Comptroller of Maryland

Report on Compliance for Each Major Federal Program

We have audited the State of Maryland's (the State) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the State's major Federal programs for the year ended June 30, 2018. The State's major Federal programs are identified in the summary of independent public accountants' results section of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of the Maryland Water Quality Financing Administration, an administration of the Maryland Department of the Environment, which received Federal awards that are not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of this entity because auditors were engaged to perform a separate audit in accordance with the Uniform Guidance.

Management's Responsibility

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

Auditor's Responsibility

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



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

Opinion on Each Major Federal Program

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the compliance requirements referred to above that are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001, 2018-002, 2018-003, 2018-004, 2018-005, 2018-006, 2018-007, 2018-008, 2018-009, 2018-010, 2018-011, 2018-012 and 2018-013. Our opinion on each major Federal program is not modified with respect to these matters.

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

Report on Internal Controls Over Compliance

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

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



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

Our consideration of internal controls over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal controls over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001, 2018-002, 2018-003, 2018-004, 2018-005, 2018-006, 2018-007, 2018-008, 2018-009, 2018-010, 2018-011, 2018-012 and 2017-013, which we consider to be significant deficiencies.

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

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

Hunt Valley, Maryland
March 8, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE (USDA)								
Agricultural Research_Basic and Applied Research	10.001							
Pass-Through University of Toledo	10.001	F-2017-142	\$ 46,538	\$ -	\$ -		\$ 46,538	\$ -
Agricultural Research_Basic and Applied Research	10.001		6,418,762	-	81,849		6,500,611	-
Plant and Animal Disease, Pest Control and Animal Care	10.025		-	-	833,204		833,204	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		825,203	-	51,053		876,256	-
WILDLIFE SERVICE	10.028		-	-	9,950		9,950	-
Conservation Reserve Program	10.069		-	-	18,282		18,282	-
Inspection Grading and Standardization, Shell Egg Surveillance	10.162		-	-	7,673		7,673	-
Market Protection and Promotion	10.163		-	-	82,499		82,499	-
Specialty Crop	10.170		-	-	194,852		194,852	-
Grants for Agricultural Research, Special Research Grants	10.200		756,561	-	-		756,561	452,105
Pass-Through Colorado State University	10.200	G897012	6,226	-	-		6,226	-
Pass-Through Colorado State University	10.200	593689	8,837	-	-		8,837	-
Pass-Through Colorado State University	10.200	G897021	75,965	-	-		75,965	-
Pass-Through Delaware State University-	10.200	35935-0	2,095	-	-		2,095	-
Pass-Through Delaware State University - GM	10.200	15-006HEH	49,633	-	-		49,633	-
Pass-Through Rutgers, The State University of New Jersey	10.200	6188NER17BvanEngelsdorp	11,979	-	-		11,979	-
Pass-Through Rutgers, The State University of New Jersey	10.200	5950NER16FRPROSS	20,483	-	-		20,483	-
Pass-Through Rutgers, The State University of New Jersey	10.200	5718NER15RFCROSS	125,761	-	-		125,761	-
Cooperative Forestry Research	10.202		-	-	148,564		148,564	-
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	-	1,269,863		1,269,863	-
Pass-Through Industry Vision Automation Corp.	10.212	18092513	24,295	-	-		24,295	-
Pass-Through Live Advantage Bait, LLC	10.212	201733610-1	9,998	-	-		9,998	-
Pass-Through Vedge' Kids LLC	10.212	17030911	25,972	-	-		25,972	-
Small Business Innovation Research	10.212		-	-	-		-	-
Sustainable Agriculture Research and Education	10.215		1,447,972	-	-		1,447,972	121,289
Pass-Through Northeast Sustainable Agriculture Research & Education Program by University of Vermont	10.215	GNE1714831064	504	-	-		504	-
Pass-Through Northeast Sustainable Agriculture Research & Education Program by University of Vermont	10.215	LNE1836632231	754	-	-		754	-
Pass-Through Northeast Sustainable Agriculture Research & Education Program by University of Vermont	10.215	ENE1614431064	1,686	-	-		1,686	-
Pass-Through Northeast Sustainable Agriculture Research & Education Program by University of Vermont	10.215	ONE1626929994	2,019	-	-		2,019	-
Pass-Through Northeast Sustainable Agriculture Research & Education Program by University of Vermont	10.215	ONE1626629994	11,974	-	-		11,974	-
Pass-Through University of Vermont	10.215	GNE1716031064	2,487	-	-		2,487	-
Pass-Through University of Vermont	10.215	GNE1510629001	3,102	-	-		3,102	-
Pass-Through University of Vermont	10.215	GNE1715031064	3,734	-	-		3,734	-
Pass-Through University of Vermont	10.215	GNE1611629994	4,972	-	-		4,972	-
Pass-Through University of Vermont	10.215	ENE18-151-32231	-	-	7,940		7,940	-
Pass-Through University of Vermont	10.215	ONE1729531064	9,347	-	-		9,347	3,783
Pass-Through University of Vermont	10.215	SNE160531064	14,276	-	-		14,276	-
Pass-Through University of Vermont	10.215	SNE170531064	57,980	-	-		57,980	-
Pass-Through University of Vermont	10.215	LNE1534129994	70,217	-	-		70,217	55,358
Pass-Through University of Vermont	10.215	LNE1433829001	85,126	-	-		85,126	287
Institution Capacity Building Grants	10.216		18,472	-	-		18,472	-
Pass-Through George Washington University	10.216	17-M28	-	-	6,018		6,018	-
Pass-Through Tennessee State University	10.216	C-4114	-	-	13		13	-
Pass-Through Tuskegee-Exp Learn	10.216	36-2209134662112	-	-	11,872		11,872	-
Pass-Through Virginia State University	10.216	R000035	3,300	-	-		3,300	-
1890 Institution Capacity Building Grants	10.216		-	-	1,372,837		1,372,837	-
Higher Education - Institution Challenge Grants Program	10.217		-	-	-		-	-
Pass-Through Cornell University	10.217	7336510459	20,292	-	-		20,292	-
Pass-Through Purdue University	10.217	8000064678AG	32,965	-	-		32,965	-
Biotechnology Risk Assessment Research	10.219		490,202	-	-		490,202	129,653
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		22,517	-	-		22,517	5,899
Consumer Data and Nutrition Research	10.253		93,005	-	-		93,005	6,368
Integrated Programs	10.303		218,218	-	-		218,218	-
Homeland Security_Agricultural	10.304		-	-	-		-	-
Pass-Through Cornell University	10.304	8028910773	18,420	-	-		18,420	-
Organic Agriculture Research and Extension Initiative	10.307		-	-	-		-	-
Pass-Through University of Georgia	10.307	SUB00000872	92,883	-	-		92,883	-
Specialty Crop Research Initiative	10.309		-	-	-		-	-
Pass-Through Clemson University	10.309	17642072020386	156,845	-	-		156,845	-
Pass-Through North Carolina State University	10.309	2017039814	113,004	-	-		113,004	-
Pass-Through University of Delaware	10.309	30381	22,031	-	-		22,031	-
Agriculture and Food Research Initiative (AFRI)	10.310		6,117,918	-	112,588		6,230,506	2,400,895
Pass-Through Cornell University	10.310	8131010909	29,379	-	-		29,379	-
Pass-Through Dartmouth College	10.310	R164	28,129	-	-		28,129	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE (USDA) (continued)								
Pass-Through Johns Hopkins University	10.310	2003231773	\$ 17,088	\$ -	\$ -		\$ 17,088	\$ -
Pass-Through North Carolina State University	10.310	2017318101	2,465	-	-		2,465	-
Pass-Through Research Foundation of State University of New York	10.310	R996607	107,577	-	-		107,577	-
Pass-Through University of California - Davis	10.310	20101616302	12,731	-	-		12,731	-
Pass-Through University of California - Davis	10.310	20140303103	13,383	-	-		13,383	-
Pass-Through University of Delaware	10.310	44468	-	-	4,318		4,318	-
Pass-Through University of Delaware	10.310	40020	7,012	-	-		7,012	-
Pass-Through University of Minnesota	10.310	H005558201	45,291	-	-		45,291	-
Pass-Through University of South Florida	10.310	5112130200B	54,938	-	-		54,938	-
Pass-Through University of Wisconsin-Madison	10.310	491K842	4,271	-	-		4,271	-
Pass-Through Winrock	10.310	23925	491	-	-		491	-
Pass-Through Woods Hole Oceanographic Institute	10.310	2658-0	44,168	-	-		44,168	-
Pass-Through Penn State University	10.310	5406-MSU-USDA-5007	3,641	-	-		3,641	-
Beginning Farmer and Rancher Development Program	10.311		-	-	-		-	-
Pass-Through Future Harvest CASA	10.311	16071978	-	-	37,845		37,845	-
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		57,256	-	-		57,256	30,435
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		16,022	-	-		16,022	-
Crop Protection and Pest Management Competitive Grants Program	10.329		240,329	-	-		240,329	58,644
Alfalfa and Forage Research Program	10.330		99,069	-	-		99,069	53,343
Rural Business Development Grant	10.351		-	-	5,500		5,500	-
Pass-Through Salisbury University Foundation	10.351	24-023-521127396	-	-	1,306		1,306	-
Farm Operating Loans	10.406		-	-	8,093		8,093	-
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	-	59,692		59,692	-
Crop Insurance	10.458		-	-	301,435		301,435	-
Cooperative Extension Service	10.500		-	-	97,815		97,815	-
Pass-Through extension Foundation	10.500	2563650040602	-	-	156		156	-
Pass-Through Kansas State University	10.500	S17130	-	-	32,865		32,865	-
Pass-Through Kansas State University	10.500	S18083	-	-	43,447		43,447	-
Pass-Through Northeast Center for Risk Management Education	10.500	29102	-	-	162		162	-
Pass-Through Northeast Center for Risk Management Education	10.500	49398	-	-	1,021		1,021	-
Pass-Through University of California - Davis	10.500	20150078904	-	-	4,385		4,385	-
Pass-Through University of New Hampshire	10.500	18051541	-	-	334		334	-
DEPT. AGRICULTURE USDA	10.550		-	-	24,441,000		24,441,000	-
Supplemental Nutritional Assistance Program Cluster (SNAP)								
Food Stamps	10.551		-	-	931,488,261		931,488,261	-
Administrative Funding for Food Stamp Program	10.561		-	-	80,943,729		80,943,729	-
Total Supplemental Nutritional Assistance Program Cluster (SNAP)						\$ 1,012,431,990		
Child Nutrition Cluster								
School Breakfast Program	10.553		-	-	69,277,784		69,277,784	-
Pass-Through - US Dept of Agriculture -Office of Food and Nutrition Service	10.553	Unknown	-	-	794,739		794,739	-
National School Lunch Program	10.555		-	-	177,773,191		177,773,191	-
Special Milk Program for Children	10.556		-	-	284,262		284,262	-
Summer Food Service Program for Children	10.559		-	-	10,093,189	258,223,165	10,093,189	-
Total Child Nutrition Cluster								
Food Distribution Cluster								
DEPT OF AGRICULTURE-Commodity Supplemental Food Program	10.565		-	-	200,216		200,216	200,216
Emergency Food Assistance Program (Administrative Costs)	10.568		-	-	1,107,788		1,107,788	-
Emergency Food Assistance Program (Food Commodities)	10.569		-	-	6,762,205	8,070,209	6,762,205	-
Total Food Distribution Cluster								
Special Supplemental Nutrition Program - WIC	10.557		-	-	91,903,030		91,903,030	21,733,797
Child and Adult Care Food Program	10.558		-	-	55,763,225		55,763,225	-
Administrative Expenses for Child Nutrition	10.560		-	-	3,655,449		3,655,449	-
WIC Farmers' Market Nutrition Program (FMNP)	10.572		-	-	220,052		220,052	-
Team Nutrition Training	10.574		-	-	190,897		190,897	-
Senior Farmers Market Nutrition Program (SFMNP)	10.576		-	-	628,184		628,184	-
WIC EBT PLANNING GRANT	10.578		-	-	64,373		64,373	-
ADMINISTRATIVE REVIEW AND TRAINING	10.579		-	-	360,575		360,575	-
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		-	-	3,031,422		3,031,422	-
Cooperative Forestry Assistance, Agricultural Mediation program	10.645		-	-	134,292		134,292	-
Forestry Research	10.652		5,667	-	-		5,667	-
Cooperative Forestry Assistance	10.664		-	-	24,896		24,896	-
Cooperative Forestry Assistance	10.664		-	-	1,210,890		1,210,890	-
Urban and Community Forestry Program	10.675		28,907	-	8,619		37,526	-
Pass-Through Virginia Polytechnic Institute & State University	10.675	42235619113	255	-	-		255	-
Urban and Community Forestry Program	10.675		-	-	290,952		290,952	-
Forest Legacy Program	10.676		-	-	14,215		14,215	-
Forest Stewardship Program	10.678		-	-	340,859		340,859	-
Forest Health Protection	10.680		-	-	36,179		36,179	-
Forest Health Protection	10.680		7,601	-	-		7,601	-
International Forestry Programs	10.684		78,239	-	-		78,239	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE (USDA) (continued)								
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		\$ -	\$ -	23,263		\$ 23,263	\$ -
Rural Microentrepreneur Assistance Program	10.870		-	-	4,654		4,654	-
Socially-Disadvantaged Groups Grant	10.871		-	-	38,229		38,229	-
Pass-Through University of Rhode Island	10.902	0000129295	3,583	-	-		3,583	-
Soil and Water Conservation	10.902		-	-	3,220		3,220	-
Soil Survey	10.903		119,521	-	-		119,521	-
Environmental Quality	10.912		-	-	105,029		105,029	-
Pass-Through Texas State University	10.912	17010-82232-13	-	-	2,081		2,081	-
Pass-Through Virginia Polytechnic Institute and State University	10.912	422401-19332	-	-	39,470		39,470	-
Agricultural Statistics Reports	10.950		16,273	-	-		16,273	-
Technical Agricultural Assistance	10.960		762,456	-	1,377,963		2,140,419	-
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	-	210,050		210,050	-
Department of Agriculture Agricultural Marketing Service	10.RD		151,990	-	-		151,990	-
Federal Formula Funds	10.RD		3,669,584	-	-		3,669,584	-
US Department of Agriculture	10.RD		772,782	-	-		772,782	125,554
US Department of Agriculture	10.RD		1,194,933	-	-		1,194,933	-
Contract / Other	10.Unknown		-	-	14,619		14,619	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE (USDA)			25,139,561	-	1,467,670,482		1,492,810,043	25,377,626
U.S. DEPARTMENT OF COMMERCE (DOC)								
Integrated Ocean Observing System (IOOS)	11.012		972,385	-	-		972,385	676,387
Pass-Through Rutgers, The State University of New Jersey -	11.012	25054-3	31,274	-	-		31,274	-
Pass-Through Southeastern Universities Research Assoc.	11.012	39448-0	60,796	-	-		60,796	-
Pass-Through University of Alaska Fairbanks	11.012	47054-0	137,526	-	-		137,526	-
Pass-Through University of South Carolina	11.012	41254-0	13,004	-	-		13,004	-
Education Quality Award Ambassadorship	11.013		51,066	-	-		51,066	-
Cluster Grants	11.020		-	-	75,129		75,129	-
Measures and Analyses of the U.S. Economy, CAPS Infrastructure - Indirect	11.025		-	-	45		45	-
Economic Development Technical Assistance	11.303		-	-	136,415		136,415	17,130
Pass-Through to University of Maryland College Park	11.303	Z7896001	19,003	-	-		19,003	-
Economic Development Cluster								
Economic Adjustment Assistance	11.307	011903134	-	-	641,776		641,776	-
Economic Adjustment Assistance	11.307	014903271	-	-	1,622,422		1,622,422	-
Economic Adjustment Assistance	11.307	014903420-	-	-	3,263,187		3,263,187	-
Total Economic Development Cluster								
Interjurisdictional Fisheries Act of 1986	11.407		-	-	16,627		16,627	-
Sea Grant Support	11.417		3,865	-	-		3,865	-
Pass-Through Chesapeake Bay Appreciation	11.417	CBA	283	-	-		283	-
Pass-Through Maryland Sea Grant Extension	11.417	60315049805	-	-	1,159		1,159	-
Pass-Through Univ. of Washington	11.417	UWSC9634/BPO21174	100,911	-	-		100,911	-
Pass-Through Virginia Tech	11.417	29025	14	-	-		14	-
Sea Grant Support	11.417		1,963,089	-	-		1,963,089	708,274
Coastal Zone Management Administration Awards	11.419		-	-	2,431,870		2,431,870	-
Coastal Zone Management Estuarine Research Reserves	11.420		-	-	608,767		608,767	-
Financial Assistance for National Centers for Coastal Ocean Science	11.426		-	-	402,515		402,515	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		102,603	-	97,994		200,597	52,495
Pass-Through National Fisheries Institute	11.427	NFI	10,847	-	-		10,847	-
Climate and Atmospheric Research	11.431		342,849	-	-		342,849	-
Pass-Through University Corporation for Atmospheric Research	11.431	Z1623378	7,086	-	-		7,086	-
Pass-Through University Corporation for Atmospheric Research	11.431	SUBAWD000228	40,000	-	-		40,000	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		18,935,142	-	-		18,935,142	5,607,757
Pass-Through American Rivers	11.432	Award Ltr 2.21.18	15,174	-	-		15,174	-
Pass-Through Cooperative Institute for the North Atlantic Region	11.432	NA14OAR4320158	308,261	-	-		308,261	7,498
Pass-Through University of Michigan	11.432	32422-1	15,439	-	-		15,439	-
Pass-Through Woods Hole Oceanographic Institute	11.432	2658-0	1	-	-		1	-
Marine Mammal Data Program	11.439		-	-	44,344		44,344	-
Environmental Sciences, Applications, Data, and Education	11.440		296,176	-	-		296,176	-
Unallied Management Projects	11.454		-	-	-		-	-
Pass-Through Oyster Recovery Partnership -	11.457	Task #1	737,425	-	-		737,425	-
Chesapeake Bay Studies	11.457		397,202	-	-		397,202	163,153
Weather and Air Quality Research	11.459		209,062	-	-		209,062	-
Habitat Conservation	11.463		-	-	785,696		785,696	-
Pass-Through National Fish and Wildlife Foundation	11.463	37133-0	40,702	-	-		40,702	-
Pass-Through University of New Hampshire	11.463	25719	3,453	-	-		3,453	-
Pass-Through National Fish and Wildlife Foundation	11.463	3.15.05044 - NA14NMF4630	87,108	-	-		87,108	-
Applied Meteorological Research	11.468		754,769	-	-		754,769	49,043
Pass-Through Colorado State University	11.468	G014711	23,935	-	-		23,935	-
Unallied Science Program	11.472		46,986	-	12,938		59,924	-
Pass-Through Nicholls State University -	11.472	45056-0	1,384	-	-		1,384	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF COMMERCE (DOC) (continued)								
Pass-Through North Pacific Research Board -	11.472	NPRB	\$ 104	\$ -	\$ -		\$ 104	\$ -
Pass-Through University of Massachusetts - Dartmouth	11.472	25811	13,466	-	-		13,466	-
Unallied Science Program	11.472		-	-	107,399		107,399	-
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	-	84,600		84,600	-
Pass-Through Association of Fish & Wildlife Agencies	11.474	68874-0	1	-	-		1	-
Pass-Through Atlantic States Marine Fisheries Commission	11.474	ASMFC	3,507	-	-		3,507	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		391,997	-	-		391,997	-
Pass-Through Louisiana State University	11.478	LSU	29,010	-	-		29,010	-
Educational Partnership Program	11.481		-	-	2,216,060		2,216,060	-
Pass-Through Howard University	11.481	0008971-1000075646	3,257	-	-		3,257	-
Pass-Through Howard University	11.481	AANA	35,897	-	-		35,897	-
Pass-Through Howard University	11.481	0008971-1000066110	56,442	-	-		56,442	-
Pass-Through Howard University	11.481	00089711000070197	100,809	-	-		100,809	-
Pass-Through Research Foundation of CUNY	11.481	49312-D	65,843	-	-		65,843	-
NOAA Programs for Disaster Relief Appropriations Act - Non-construction and Construction	11.483		-	-	-		-	-
Pass-Through Mississippi State University	11.483	19100136340505	10	-	-		10	-
Maryland Broadband Planning&Implementation Project	11.549		-	-	3,984		3,984	-
Measurement and Engineering Research and Standards	11.609		19,438,528	-	14,144		19,452,672	-
Pass-Through Dakota Consulting	11.609	DCI6000139	-	-	3,523		3,523	-
Standards Information Center	11.610		-	-	-		-	-
Pass-Through National Cybersecurity Center of Excellence op. MI	11.610	5111755	14,920	-	-		14,920	-
National Institute of Standards and Technology								
Pass-Through Prometheus Computing	11.618	S8134109CQ0044	38,740	-	-		38,740	-
Arrangements for Interdisciplinary Research Infrastructure	11.619		364,866	-	1,399,999		1,764,865	161,293
Pass-Through Iowa State University	11.619	4262104	53,947	-	-		53,947	-
Pass-Through Virginia Commonwealth University	11.619	FP00002150_SA001	13,066	-	-		13,066	-
Science, Technology, Business and/or Education Outreach	11.620		-	-	2,597		2,597	-
Science, Technology, Business and/or Education Outreach	11.620		4,126,666	-	-		4,126,666	-
Forest Health - Indirect	11.664		-	-	11,200		11,200	-
Department of Commerce	11.RD		716,055	-	-		716,055	117,336
Pass-Through National Cybersecurity Center of Excellence op. MI	11.RD	11121204	1,070	-	-		1,070	-
Pass-Through National Cybersecurity Center of Excellence op. MI	11.RD	5111755	131,456	-	-		131,456	131,456
Pass-Through The MITRE Corporation	11.RD	102056	134,967	-	-		134,967	-
Dept of Commerce NIST-Science, Tech, Business Educ Outreach	11.RD		11,369	-	-		11,369	-
Dept of Commerce NIST-Science, Tech, Business Educ Outreach	11.RD		220,579	-	-		220,579	-
TOTAL DEPARTMENT OF COMMERCE (DOC)			51,695,392	-	13,984,390		65,679,782	7,691,822
U.S. DEPARTMENT OF DEFENSE (DOD)								
Procurement Technical Assistance For Business Firms	12.002		-	-	637,382		637,382	-
State Memo of Agreement Prog for Reimb of Tech Service	12.113		-	-	1,123,507		1,123,507	-
Collaborative Research and Development	12.114		336,349	-	-		336,349	-
Basic and Applied Scientific Research	12.300		12,484,644	-	-		12,484,644	1,622,957
Pass-Through Advanced Systems & Technologies, Inc.	12.300	17082341	49,997	-	-		49,997	-
Pass-Through Business Higher Educ Forum	12.300	N000141410728	1,901	-	-		1,901	-
Pass-Through Business-Higher Education Forum	12.300	736-070	5,720	-	-		5,720	-
Pass-Through Duke University	12.300	14ONR 1006	196,272	-	-		196,272	-
Pass-Through Energetics Technology Center	12.300	0196	370,087	-	-		370,087	-
Pass-Through Georgian Technical University	12.300	RG954G1	105,437	-	-		105,437	-
Pass-Through Johns Hopkins University	12.300	2002692358	139,269	-	-		139,269	-
Pass-Through Robotic Research, LLC	12.300	SUB2017-UMBC-012VLAD	49,186	-	-		49,186	-
Pass-Through University of California-San Diego	12.300	75684520	1,459	-	-		1,459	-
Pass-Through University of California-San Diego	12.300	84169372	30,580	-	-		30,580	-
Pass-Through University of Georgia	12.300	46826-0	1	-	-		1	-
Pass-Through University of Pennsylvania	12.300	3885221	158,964	-	-		158,964	-
Pass-Through University of South Carolina	12.300	41254-0	22,592	-	-		22,592	-
Basic and Applied Scientific Research	12.300		36,365	-	-		36,365	-
Pass-Through John Hopkins University	12.300	960	24,329	-	-		24,329	-
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program								
Pass-Through The Patuxent Partnership	12.330	ONR-FOA-15-0002	-	-	120,233		120,233	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		2,392,596	-	-		2,392,596	640,250
Pass-Through University of Michigan	12.351	3002565439	106,891	-	-		106,891	-
ROTC Language and Culture Training Grants	12.357		-	-	-		-	-
Pass-Through Institute of International Education, Inc.	12.357	2603UMCP32GO017P01	-	-	23		23	-
Pass-Through Institute of International Education, Inc.	12.357	2603UMCP32GO051P02	-	-	60,265		60,265	-
Pass-Through Institute of International Education, Inc.	12.357	2603UMCP32GO051P04	-	-	316,440		316,440	-
Military Construction, National Guard	12.400		-	-	-		-	-
Pass-Through The Geneva Foundation	12.400	S-1399-01	18,527	-	-		18,527	-
National Guard Military Operations & Maint	12.401		-	-	28,275,837		28,275,837	-
National Guard Civilian Youth Opportunities	12.404		-	-	3,162,799		3,162,799	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF DEFENSE (DOD) (continued)								
Military Medical Research and Development	12.420		\$ 551,755	\$ -	\$ 305,201		\$ 856,956	\$ 48,158
Pass-Through American Institutes for Research	12.420	352200015	-	-	88,011		88,011	-
Pass-Through Denver Health and Hospital Authority	12.420	FY18.794.008	-	-	2,590		2,590	-
Pass-Through Henry M. Jackson Foundation	12.420	3270	137,590	-	-		137,590	-
Pass-Through Johns Hopkins University	12.420	2002478761	-	-	4,646		4,646	-
Pass-Through Johns Hopkins University	12.420	W81XWH-16-C-0188	-	-	79,950		79,950	-
Pass-Through Johns Hopkins University	12.420	2003522951	-	-	101,040		101,040	-
Pass-Through National Trauma Institute	12.420	15-2-0089	-	-	19,538		19,538	-
Pass-Through University of Colorado	12.420	FY18.794.008	-	-	15,782		15,782	-
Pass-Through University of Pittsburgh	12.420	1146641 (411447-2)	314,937	-	-		314,937	-
Pass-Through University of Washington	12.420	UWSC8780	64,804	-	-		64,804	-
Basic Scientific Research	12.431		9,125,077	-	99,975		9,225,052	3,137,502
Pass-Through Duke University	12.431	3130591	172,767	-	-		172,767	-
Pass-Through Johns Hopkins University	12.431	124850	81,313	-	-		81,313	-
Pass-Through Johns Hopkins University	12.431	2003506521	144,828	-	-		144,828	-
Pass-Through Princeton University	12.431	SUB0000082	346,544	-	-		346,544	-
Pass-Through The Johns Hopkins University Applied Physics Labor	12.431	140141	22,284	-	-		22,284	-
Pass-Through University of California - Davis	12.431	A140030S002	229,304	-	-		229,304	-
Pass-Through University of North Carolina at Charlotte	12.431	2017084001UMD	58,023	-	-		58,023	-
Pass-Through Virginia Polytechnic Institute & State University	12.431	45048419113	112,248	-	-		112,248	-
The Language Flagship Grants to Institutions of Higher Education	12.550		-	-	-		-	-
Pass-Through Institute of International Education, Inc.	12.550	0054UMCP13SSA280PO	-	-	5,064		5,064	-
Pass-Through Institute of International Education, Inc.	12.550	0054UMCP13SSP280P06	-	-	38,500		38,500	-
Pass-Through Institute of International Education, Inc.	12.550	0054UMCP13SSA280PO8	-	-	56,215		56,215	-
Pass-Through Institute of International Education, Inc.	12.550	0054UMCP13CULTURE280	-	-	123,352		123,352	16,865
Pass-Through Institute of International Education, Inc.	12.550	0054UMCP13ARA280PO1	-	-	248,297		248,297	-
Pass-Through Institute of International Education, Inc.	12.550	0054UMCP13PER280PO2	-	-	441,385		441,385	-
Economic Adjustment Assist. For State Governments	12.610		-	-	105,499		105,499	-
SPECIAL PROJS/OTHER FEDERAL AGCY	12.617		-	-	3,552,080		3,552,080	-
Basic, Applied, Advanced Research in Science and Engineering	12.630		1,498,861	-	-		1,498,861	186,021
Basic, Applied, Advanced Research in Science and Engineering	12.630		652,274	-	-		652,274	17,199
Pass-Through Energetic Technology Center	12.630	W911NF153000	39,163	-	-		39,163	-
Pass-Through The Academy of Applied Science	12.630	17020610	8,594	-	-		8,594	-
Pass-Through The Academy of Applied Science	12.630	18020552	24,213	-	-		24,213	-
Pass-Through John Hopkins University	12.630	96,018,488.000	60,034	-	-		60,034	-
Pass-Through John Hopkins University	12.630	96,017,970.000	209,711	-	-		209,711	-
Pass-Through Technology Student Association	12.630		24,607	-	-		24,607	-
Motor Week Energy	12.678		-	-	205,304		205,304	-
Uniformed Services University Medical Research Projects	12.750		-	-	-		-	-
Pass-Through Henry M. Jackson Foundation	12.750	2938PO843490	63,560	-	-		63,560	-
Pass-Through Henry M. Jackson Foundation	12.750	2960	79,284	-	-		79,284	-
Pass-Through Henry M. Jackson Foundation	12.750	2959PO846361	115,580	-	-		115,580	-
Pass-Through University of Colorado	12.750	2958-17	-	-	24,097		24,097	-
Air Force Defense Research Sciences Program	12.800		9,673,486	-	-		9,673,486	3,475,114
Pass-Through California Institute of Technology	12.800	1021098624	7,389	-	-		7,389	-
Pass-Through Dynaflo, Inc.	12.800	2M17058-1-UMBC	30,681	-	-		30,681	-
Pass-Through Johns Hopkins University	12.800	2002938795	8,594	-	-		8,594	-
Pass-Through Massachusetts Institute of Technology	12.800	5710003628	109,039	-	-		109,039	100,000
Pass-Through Massachusetts Institute of Technology	12.800	5710003636	468,751	-	-		468,751	-
Pass-Through Northwestern University	12.800	SP0032777PROJ0008739	120,732	-	-		120,732	-
Pass-Through Pennsylvania State University	12.800	4789UMAFOSR0004	160,074	-	-		160,074	-
Pass-Through Seoul National University	12.800	17082602	27,037	-	-		27,037	-
Pass-Through The Regents of The University of Colorado - Boulder	12.800	1553898	263,213	-	-		263,213	-
Pass-Through University of Connecticut	12.800	70307	363,082	-	-		363,082	-
Pass-Through University of Illinois-Urbana Champaign	12.800	08285815924	137,950	-	-		137,950	-
Pass-Through University of New Mexico	12.800	271470871D	536,854	-	-		536,854	-
Pass-Through University of Washington	12.800	UWSC7986	468,072	-	-		468,072	-
Pass-Through Virginia Polytechnic Institute & State University	12.800	45017419113	30,902	-	-		30,902	-
Pass-Through Massachusetts Institute of Technology	12.800	FA8650-17-C-9113	8,800	-	-		8,800	-
Mathematical Sciences Grants Program	12.901		63,864	-	-		63,864	-
Mathematical Sciences Grants Program	12.901		59,636	-	694,356		753,992	-
Pass-Through Maryland Procurement Office	12.901		21,262	-	-		21,262	-
Pass-Through Maryland Procurement Office	12.901	H98230-18-C-0171	17,059	-	-		17,059	-
Information Security Grants	12.902		71,589	-	334,586		406,175	-
Pass-Through Maryland Procurement Office	12.902		148,366	-	-		148,366	-
GenCyber Grants Program	12.903		52,067	-	1,184		53,251	-
CyberSecurity Core Curriculum	12.905		207,196	-	228,736		435,932	-
Pass-Through Louisiana State University	12.905	H982301710404	26,177	-	-		26,177	-
Research and Technology Development	12.910		5,566,730	-	-		5,566,730	651,235
Pass-Through Galois	12.910	2015019	66,551	-	-		66,551	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF DEFENSE (DOD) (continued)								
Pass-Through University of Pennsylvania	12.910	572101	\$ 13,735	\$ -	\$ -		\$ 13,735	\$ -
Pass-Through University of Pennsylvania	12.910	15596	145,388	-	-		145,388	-
Pass-Through Versperix Corporation	12.910	HR001117C01	195,709	-	-		195,709	-
Contract/Other	12.IPA		-	-	207,371		207,371	-
Department of Defense	12.RD		28,888,069	-	-		28,888,069	2,281,745
Department of Defense (DOD)	12.RD		9,822,366	-	-		9,822,366	1,791,417
Pass-Through BAE Systems Advanced Information Technologies	12.RD	316079	335,775	-	-		335,775	-
Pass-Through Booz, Allen and Hamilton	12.RD	S900659BAH	66,206	-	-		66,206	-
Pass-Through Carbon Solutions	12.RD	16072022	55,294	-	-		55,294	-
Pass-Through Charles River Analytics, Inc.	12.RD	SC1600202	32,136	-	-		32,136	-
Pass-Through CREARE LLC	12.RD	85428	29,434	-	-		29,434	-
Pass-Through DCS Corp	12.RD	APX02-N010	303,743	-	-		303,743	-
Pass-Through Drexel University	12.RD	840013	28,579	-	-		28,579	-
Pass-Through Duke University	12.RD	3130638	2,545,920	-	-		2,545,920	-
Pass-Through Enig Associates	12.RD	0511UOFMD001	133,599	-	-		133,599	-
Pass-Through General Electric Corporate Research And Developmen	12.RD	401099608	235,685	-	-		235,685	-
Pass-Through George Mason University	12.RD	E2040773	42,742	-	-		42,742	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military	12.RD	715139	156,897	-	-		156,897	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military	12.RD	3487	177,149	-	-		177,149	-
Pass-Through In-Depth Engineering Corporation	12.RD	UMDRMS00415SCA	125,670	-	-		125,670	-
Pass-Through Johns Hopkins University	12.RD	2000857890	7,770	-	-		7,770	-
Pass-Through Johns Hopkins University	12.RD	2003123153	33,659	-	-		33,659	-
Pass-Through Johns Hopkins University	12.RD	2003720059	78,062	-	-		78,062	-
Pass-Through Johns Hopkins University	12.RD	W81XWH-15-2-0067	91,607	-	-		91,607	-
Pass-Through Johns Hopkins University	12.RD	2001205111	365,384	-	-		365,384	-
Pass-Through KeraNetics, LLC	12.RD	15010067	36,110	-	-		36,110	-
Pass-Through Kitware	12.RD	K00130600S01	154,570	-	-		154,570	-
Pass-Through Nano Terra, Inc.	12.RD	NT201661222A	2,277	-	-		2,277	-
Pass-Through National Trauma Institute	12.RD	CLOTT17-15	24	-	-		24	-
Pass-Through Navitas Advanced Solutions Group	12.RD	17082261	29,999	-	-		29,999	-
Pass-Through Northrop Grumman Corporation	12.RD	8140000918	253,332	-	-		253,332	-
Pass-Through Oak Ridge Institute for Science and Education	12.RD	16123661	755	-	-		755	-
Pass-Through Oak Ridge Institute for Science and Education	12.RD	16020594	33,154	-	-		33,154	-
Pass-Through Oregon Health & Science University	12.RD	1008339_UMD	23,851	-	-		23,851	-
Pass-Through Patient-Centered Outcomes Research Institute	12.RD	1609-36512	271,102	-	-		271,102	-
Pass-Through Perceptronics Solutions, Inc.	12.RD	PO01115	853	-	-		853	-
Pass-Through Raytheon BBN Technologies	12.RD	9500012897	66,831	-	-		66,831	-
Pass-Through Raytheon BBN Technologies	12.RD	LBN9512897	84,073	-	-		84,073	-
Pass-Through RTI International	12.RD	1340021520652473L	27,017	-	-		27,017	-
Pass-Through Sanaria Incorporated	12.RD	CCT 1957-15	373,791	-	-		373,791	-
Pass-Through Stevens Institute of Technology	12.RD	210267202	61,826	-	-		61,826	-
Pass-Through Storagenergy Technologies, Inc.	12.RD	18010220	30,000	-	-		30,000	-
Pass-Through Systems & Technology Research, LLC	12.RD	20170036	85,948	-	-		85,948	-
Pass-Through The Johns Hopkins University Applied Physics Labor	12.RD	138200	37,567	-	-		37,567	-
Pass-Through The Patuxent Partnership	12.RD	15103238	5,646	-	-		5,646	-
Pass-Through The Regents of The University of Colorado - Boulder	12.RD	1552228	8	-	-		8	-
Pass-Through The Trustees of Columbia University in the City of	12.RD	4GG008712	464,051	-	-		464,051	-
Pass-Through Toyon Research Corporation	12.RD	SC17F0431	39,963	-	-		39,963	-
Pass-Through United Technologies Research Center	12.RD	2603472	1,090	-	-		1,090	-
Pass-Through University of Alabama at Birmingham	12.RD	W81XWH-15-1-075	8,604	-	-		8,604	-
Pass-Through University of Alabama at Birmingham	12.RD	000507860-005	31,304	-	-		31,304	-
Pass-Through University of California	12.RD	84481768	97,809	-	-		97,809	-
Pass-Through University of Pittsburgh	12.RD	9012549	1,010	-	-		1,010	-
Pass-Through University of Pittsburgh	12.RD	404813-1	46,577	-	-		46,577	-
Pass-Through Vencore Labs, Inc DBA Applied Communication Scienc	12.RD	PO0008779	188,737	-	-		188,737	-
Pass-Through Vertical Lift Consortium, Inc	12.RD	NRTCIFY15S01	9,002	-	-		9,002	-
Pass-Through Vesperix Corporation	12.RD	17092844	199,757	-	-		199,757	-
Pass-Through Wake Forest University Health Sciences	12.RD	WFUHS 441040 CTA-10	7,355	-	-		7,355	-
Pass-Through Wyle Integrated Science & Engineering Group	12.RD	T72551	277,814	-	-		277,814	-
Pass-Through Zeteo Tech LLC	12.RD	16030680	228,629	-	-		228,629	20,881
National Security Agency	12.RD		197,615	-	-		197,615	-
National Security Agency	12.RD		2,561,096	-	-		2,561,096	103,979
Contract other	12.Unknown		-	-	162,093		162,093	-
Contract/Other	12.Unknown		-	-	18,799		18,799	-
TOTAL U.S. DEPARTMENT OF DEFENSE (DOD)			99,233,399	-	40,860,137		140,093,536	14,093,323
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)								
Supportive Housing for Persons with Disabilities	14.181		-	-	1,767,369		1,767,369	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD) (continued)								
Section 8 Project-Based Cluster								
Section 8 Housing Assistance Payments Program	14.195		\$ -	\$ -	\$ 224,531,801		\$ 224,531,801	\$ -
Moderate Rehab	14.856		-	-	322,386		322,386	-
Total Section 8 Project-Based Cluster						\$ 224,854,187		
CDBG- Entitlement Grants Cluster								
Community Development Block Grants/Entitlement Grants	14.218							
Pass-Through City of Baltimore	14.218	#35895	-	-	454		454	-
Pass-Through City of Baltimore	14.218	#37453	-	-	39,708		39,708	-
Total CDBG- Entitlement Grants Cluster						40,162		
Community Development Block Grant/State's Program	14.228		-	-	9,491,212		9,491,212	9,485,096
Housing Assistance	14.231		-	-	1,181,777		1,181,777	1,142,385
Supportive Housing Program	14.235		-	-	847,144		847,144	-
HOME Investment Partnership Program	14.239		-	-	3,093,190		3,093,190	-
Housing Opportunities for Persons with AIDS	14.241		-	-	2,323,067		2,323,067	1,866,715
Pass-Through Baltimore City Government	14.241		-	-	23,536		23,536	-
Pass-Through Baltimore City Department of Housing & Community Development	14.241	36473	-	-	355,074		355,074	-
Pass-Through City of Wilmington, Delaware	14.246		-	-	35,193		35,193	-
Continuum of Care	14.267		-	-	4,682,653		4,682,653	4,454,195
CDBG Disaster Recovery	14.269		-	-	2,311		2,311	-
Appalachian Economic Development	14.270		-	-	51,665		51,665	-
Fair Housing Assistance Program: State and Local	14.401		-	-	275,143		275,143	-
Section 8 Housing Choice Vouchers	14.871		-	-	18,903,979		18,903,979	-
Healthy Homes Technical Studies Grants	14.906		112,998	-	-		112,998	27,084
Contract/Other	14.Unknown		-	-	-		-	-
Pass-Through DECO Inc	14.Unknown	TZ15SCM01	-	-	853		853	-
Pass-Through DECO Inc	14.Unknown	MR16IRPConsult01	-	-	155,922		155,922	-
Department of Housing and Urban Development	14.Unknown				6,833,120		6,833,120	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)			112,998	-	274,917,557		275,030,555	16,975,475
U.S. DEPARTMENT OF THE INTERIOR (DOI)								
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	-	834,934		834,934	-
Abandoned Mine Land Reclamation (AMLR) Program	15.252		-	-	1,291,252		1,291,252	-
DOI FY2011 UNDERGROUND MINE MAP CO-OP AGREEMENT	15.255		-	-	33,446		33,446	-
BOEM Renewable Energy Program	15.423		-	-	675,875		675,875	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		106,021	-	-		106,021	-
BOEM Marine Minerals Activities- Hurricane Sandy	15.424		-	-	36,310		36,310	-
Fish and Wildlife Cluster								
Sport Fish Restoration	15.605		-	-	2,994,876		2,994,876	-
Wildlife Restoration	15.611		-	-	5,454,069		5,454,069	-
Total Fish and Wildlife Cluster						8,448,945		
Fish and Wildlife Management Assistance	15.608		27,741	-	-		27,741	27,072
Pass-Through Oyster Recovery Partnership	15.608	Task #1	47,665	-	-		47,665	-
Pass-Through San Francisco State University	15.608	SFSU	18,868	-	-		18,868	-
Fish and Wildlife Management Assistance	15.608		7,561	-	-		7,561	-
Cooperative Endangered Species Conservation Fund	15.615		-	-	45,540		45,540	-
Clean Vessel Act	15.616		-	-	378,245		378,245	-
Sportfishing and Boating Safety Act	15.622		-	-	1,658,707		1,658,707	-
Coastal	15.630		274,719	-	-		274,719	-
Landowner Incentive	15.633		-	-	1,449		1,449	-
State Wildlife Grants	15.634		-	-	711,863		711,863	-
ENDANGERED SPECIES CONSERVATION-RECOV	15.657		-	-	4,967		4,967	-
Endangered Species - Candidate Conversation	15.660		-	-	2,936		2,936	-
Endangered Species - Candidate Conservation Action Funds	15.660		3,093	-	-		3,093	-
Cooperative Landscape Conservation	15.669		-	-	-		-	-
Pass-Through Wildlife Management Institute	15.669	WMI	50,196	-	-		50,196	-
Hurricane Sandy Disaster Relief Activities	15.677		-	-	3,277		3,277	-
Assistance to State Water Resources Research Institutes	15.805		26,274	-	-		26,274	-
Pass-Through Maryland Waters Resources Research Center	15.805	GA16AP00061	5,284	-	-		5,284	-
U.S. Geological Survey_ Research and Data Collection	15.808		429,716	-	38,998		468,714	-
National Cooperative Geologic Mapping Program	15.810		-	-	13,340		13,340	-
Pass-Through Maryland Water Resources Research Center	15.810	G16AP00061	6,821	-	-		6,821	-
National Cooperative Geologic Mapping	15.810		65,701	-	-		65,701	10,557
National Geological and Geophysical Data Preservation Program	15.814		-	-	49,664		49,664	-
National Land Remote Sensing Education Outreach and Research	15.815		-	-	-		-	-
Pass-Through America View	15.815	G14AP00002	-	-	1,243		1,243	-
National Climate Change and Wildlife Science Center	15.820		39,145	-	-		39,145	-
Historic Preservation Fund Grants-In-Aid	15.904		-	-	791,804		791,804	92,530
Historic Preservation Fund Grants-In-Aid	15.904		-	-	8,153		8,153	-
Pass-Through County Commissioners of Calvert Co. Maryland	15.904	P17AP00064	22,779	-	-		22,779	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF THE INTERIOR (DOI) (continued)								
Outdoor Recreation - Acquisition, Development and Planning.	15.916		\$ -	\$ -	2,985,500		\$ 2,985,500	\$ -
Outdoor Recreation Acquisition, Development and Planning	15.916		8,898	-	-		8,898	-
Rivers, Trails and Conservation Assistance	15.921		37,823	-	-		37,823	-
NPS - National Maritime Heritage Grant Program	15.925		-	-	64,897		64,897	53,995
Civil War Battlefield Land Acquisition Grant	15.928		-	-	135,348		135,348	-
Chesapeake Bay Gateways Network	15.930		67,496	-	-		67,496	-
Conservation Activities by Youth Service Organizations	15.931		-	-	72,000		72,000	-
National Trails System Project	15.935		-	-	37,775		37,775	-
National Trails System Projects	15.935		-	-	22,174		22,174	-
Cooperative Research and Training Programs - Resources of the National Park System	15.945		-	-	18,776		18,776	-
Pass-Through University of Hawaii	15.945	MA1338	3,646	-	-		3,646	-
Pass-Through University of Richmond	15.945	39351-0	19,039	-	-		19,039	-
Cooperative Research and Training Programs - Resources of the National Park System	15.945		716,529	-	-		716,529	43,088
National Park Service Conservation, Protection, Outreach, and Education	15.954		16,699	-	2,000		18,699	-
Pass-Through National Writing Project	15.954	92MD01NPS2016	-	-	40		40	-
Pass-Through National Writing Project	15.954	92 MD01NP2017	-	-	674		674	-
NPS- Hurricane Sandy	15.957		-	-	426,822		426,822	116,169
Hurricane Sandy	15.979		1	-	-		1	-
Department of the Interior	15.RD		1,354,007	-	-		1,354,007	567,514
Pass-Through Little Traverse Bay Bands of Odawa Indians	15.RD	12112822	361	-	-		361	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR (DOI)			3,356,083	-	18,796,954		22,153,037	910,925
U.S. DEPARTMENT OF JUSTICE (DOJ)								
Contract / Other	16.000		-	-	197,934		197,934	-
Law Enforcement Assistance_ Narcotics and Dangerous Drugs Training	16.004		-	-	91,498		91,498	-
Violence Against Women Act Court Training and Improvement Grants	16.013		-	-	16,958		16,958	-
Sexual Assault Services Formula	16.017		-	-	432,769		432,769	404,872
Community Based Violence Prevention Program	16.123		-	-	253,544		253,544	253,544
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		18,790	-	-		18,790	-
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	-	158,708		158,708	65,060
Juvenile Justice and Delinquency Prevention: Allocation to States	16.540		-	-	624,994		624,994	306,292
Juvenile Justice and Delinquency Prevention	16.540		62,161	-	-		62,161	27,603
Missing Children's assistance	16.543		-	-	332,101		332,101	-
MD JUSTICE STATISTICS PROGRAM - SACS	16.550		-	-	81,857		81,857	-
National Criminal History Improvement Program (NCHIP)	16.554		-	-	594,574		594,574	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		-	-	206,926		206,926	-
Pass-Through Baltimore County Public Schools	16.560	PR16134472-1	-	-	178,701		178,701	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		1,253,632	-	-		1,253,632	446,090
Criminal Justice Research and Development_ Graduate Research Fellowships	16.562		-	-	19,359		19,359	-
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566		49,937	-	-		49,937	-
Crime Victim Assistance	16.575		-	-	26,230,485		26,230,485	21,792,642
Crime Victim Compensation	16.576		-	-	1,100,198		1,100,198	-
US Department of Justice	16.580		-	-	27		27	-
Drug Court Discretionary Grant Program	16.585		-	-	40,588		40,588	-
Violence Against Women Formula Grants	16.588		-	-	2,566,169		2,566,169	2,281,205
Grant to Encourage Arrest Policies and Enforcement Of Protection Orders	16.590		-	-	269,157		269,157	267,479
Residential Substance Abuse Treatment for State Prisoners	16.593		-	-	148,143		148,143	131,876
Gun Violence Prosecution Program	16.609		-	-	155,755		155,755	144,851
Public Safety Partnership and Community Policing	16.710		-	-	104,715		104,715	-
Reduction and Prevention of Children's Exposure to Violence	16.730		-	-	9,374		9,374	9,374
Special Data Collections and Statistical Studies	16.734		-	-	9,605		9,605	-
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735		-	-	140,409		140,409	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	-	3,742,870		3,742,870	2,532,312
Pass-Through University of Colorado	16.738	2014-DJ-15-008683-06-01	4,592	-	-		4,592	-
Pass-Through from GOCCP - Federal Agency U.S. Dept of Justice Office of Justice Programs	16.738	Unknown	-	-	100,000		100,000	-
DNA Capacity Enhancement FY 06(46195)	16.741		-	-	195,626		195,626	-
PAUL COVERDELL NAT FORENSIC-LAB	16.742		-	-	133,904		133,904	90,803
WCHD Reentry and recovery project	16.745		-	-	145,452		145,452	-
Support for Adam Walsh Act Implementation Grant Program	16.750		-	-	101,194		101,194	-
PRESCRIPTION DRUG MONITORING	16.754		-	-	401,384		401,384	380,763
NARIP	16.813		-	-	148,763		148,763	-
JUSTICE PROGRAM	16.816		-	-	41,205		41,205	-
Postconviction Testing of DNA Evidence to Exonerate the Innocent	16.820		-	-	145,397		145,397	-
EQUITABLE SHARING PROGRAM	16.922		-	-	1,604,659		1,604,659	-
Contract/Other	16.IPA		-	-	62,289		62,289	-
Department of Justice	16.RD		881,805	-	-		881,805	266,388
Pass-Through Westat Corporation	16.RD	6303S01	6,120	-	-		6,120	-
Department of Justice	16.RD		155,033	-	-		155,033	-
TOTAL U.S. DEPARTMENT OF JUSTICE (DOJ)			2,432,070	-	40,787,291		43,219,361	29,401,154

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF LABOR (DOL)								
Labor Force Statistics	17.002		\$ -	\$ -	\$ 1,112,027		\$ 1,112,027	\$ -
Compensation and Working Conditions	17.005		-	-	287,985		287,985	-
Employment Service Cluster								
Employment Service	17.207		-	-	16,953,752		16,953,752	-
Disabled Veterans' Outreach Program (DVOP)	17.801		-	-	2,219,570		2,219,570	-
Local Veterans' Employment Representative Program	17.804		-	-	1,264,865		1,264,865	-
Total Employment Service Cluster						\$ 20,438,187		
Unemployment Insurance	17.225		-	-	587,433,978		587,433,978	-
Senior Community Service Employment Program	17.235		-	-	183,692		183,692	-
Trade Adjustment Assistance : Workers	17.245		-	-	2,422,711		2,422,711	-
WIA/WIOA Cluster								
Workforce Investment Act: Adult Program	17.258		-	-	11,376,780		11,376,780	-
Workforce Investment Act: Youth Activities	17.259		-	-	11,951,266		11,951,266	-
WIA DISLOCAT STATEWIDE CONTRACT	17.278		-	-	2,242,694		2,242,694	-
Total WIA/WIOA Cluster						25,570,740		
Workforce Investment Act: Dislocated Workers	17.260		-	-	13,025,545		13,025,545	-
Work Opportunity Tax Credit Program	17.271		-	-	263,869		263,869	-
Labor Certification for Alien Workers	17.273		-	-	760,033		760,033	-
MARC-BRAC	17.277		-	-	246,272		246,272	-
WIA DISLOCAT EBE	17.280		-	-	1,126,049		1,126,049	-
WIA DLW TECHNICAL ASSISTANCE & TRAINING	17.281		-	-	298,651		298,651	-
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282		-	-	-		-	-
Pass-Through Montgomery College	17.282	TC-26466-14-60-A24	196,033	-	-		196,033	-
US Dept of Labor - Trade Adjustment Assistance Community College and Career Training	17.282		-	-	252,264		252,264	-
Apprenticeship USA State Expansion Grant	17.285		-	-	1,548,216		1,548,216	-
Occupational Safety & Health	17.503		-	-	5,042,403		5,042,403	-
Consultation Agreements	17.504		-	-	888,561		888,561	-
Occupational Illness and Injury Prevention Program	17.600		-	-	52,053		52,053	-
TOTAL U.S. DEPARTMENT OF LABOR (DOL)			196,033	-	660,953,236		661,149,269	-
U.S. DEPARTMENT OF STATE (DOS)								
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010		-	-	-		-	-
Pass-Through Institute of International Education, Inc.	19.010	SECAGD16CA1014	-	-	464		464	-
Pass-Through Institute of International Education, Inc.	19.010	3067UMDSECAGD15CA101	-	-	1,886		1,886	-
Antiterrorism Assistance - Domestic Training Programs	19.030		-	-	62,554		62,554	-
Academic Exchange Programs - English Language Programs	19.421		-	-	-		-	-
Pass-Through FHI 360	19.421	PO18001392	-	-	20,507		20,507	-
Pass-Through FHI 360	19.421	P017004585	-	-	27,133		27,133	-
Middle East Partnership Initiative	19.500		-	-	441,659		441,659	129,771
International Grant of Mexico	19.703		-	-	728,043		728,043	-
Department of State	19.RD		1,337,352	-	-		1,337,352	52,000
Pass-Through Southern Maryland Agricultural Development Commiss	19.RD	17103055	6,212	-	-		6,212	-
TOTAL U.S. DEPARTMENT OF STATE (DOS)			1,343,564	-	1,282,246		2,625,810	181,771
U.S. DEPARTMENT OF TRANSPORTATION (DOT)								
Airport Improvement Program	20.106		-	-	7,813,018		7,813,018	-
Aviation Research Grants	20.108		78,620	-	-		78,620	-
Pass-Through Old Dominion University Research Foundation	20.108	17113278	6,000	-	-		6,000	-
Highway Research and Development program	20.200		-	-	828,885		828,885	66,729
Pass-Through Delaware DOT	20.200	1840	-	-	31,200		31,200	-
Pass-Through Delaware Department of Transportation	20.200	1840	104,397	-	-		104,397	56,644
Highway Research and Development Program	20.200		850,229	-	-		850,229	708,333
Highway Planning and Construction Cluster								
Highway Planning and Construction	20.205		-	-	558,800,119		558,800,119	65,016,501
NATIONAL RECREATIONAL TRAILS. SAFETY	20.219		-	-	1,723,825		1,723,825	-
FLAP Grant	20.224		-	-	44,436		44,436	-
Appalachian Development Highway System	23.003		-	-	36,426		36,426	-
Total Highway Planning and Construction Cluster						560,604,806		
Highway Training and Education	20.215		-	-	84,236		84,236	-
Highway Training and Education	20.215		654,150	-	-		654,150	562,086
National Motor Carrier Safety	20.218		-	-	644,321		644,321	-
FY 2014 PRISM Implementation Project Plan	20.231		-	-	47,432		47,432	-
Commercial Driver Lic Grant Agreement	20.232		-	-	55,354		55,354	-
Baltimore - Washington SC Maglev	20.318		-	-	7,648,363		7,648,363	-
Pass-Through Louis Berger US, Inc.	20.318	Unknown	-	-	3,260		3,260	-
Maglev Project Selection Program - SAFETEA-LU	20.318		-	-	-		-	-
Federal Transit Cluster								
Federal Transit: Capital Investment Grants	20.500		-	-	113,014,152		113,014,152	13,943,074
Federal Transit: Formula Grants	20.507		-	-	142,262,726		142,262,726	29,941,573

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION (DOT) (continued)								
MARC FIXED GUIDEWAY	20.525		\$ -	\$ -	\$ 86,975,763		\$ 86,975,763	\$ -
SEC 5339 BUS FACILITIES & MAINTENANCE	20.526		-	-	6,703,579		6,703,579	2,908,839
Total Federal Transit Cluster						\$ 348,956,220		
Federal Transit: Metropolitan Planning Grants	20.505		-	-	8,282,457		8,282,457	1,018,515
Formula Grants for Other Than Urbanized Areas	20.509		-	-	-		-	-
Transit Services Programs Cluster								
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		-	-	8,164,501		8,164,501	369,623
Job Access: Reverse Commute	20.516		-	-	320,139		320,139	172,613
NEW FREEDOM INITIATIVE	20.521		-	-	602,356		602,356	195,108
Total Transit Services Programs Cluster						9,086,996		
Hybrid Belthless Alternator Retrofit	20.514		-	-	762,493		762,493	-
EVALUATE ENERGY EFFICIENCY & COST EFFECT	20.523		-	-	3,003,977		3,003,977	2,954,650
MDOT State Safety Oversight	20.528		-	-	273,208		273,208	-
Highway Safety Cluster								
State and Community Highway Safety	20.600		-	-	4,276,001		4,276,001	1,178,293
National Priority Safety Program	20.616		-	-	6,181,101		6,181,101	1,903,885
Total Highway Safety Cluster						10,457,102		
Min Penalty for Rep Off	20.608		-	-	1,856,689		1,856,689	861,316
National Highway Traffic Safety Administration	20.614		-	-	193,759		193,759	-
Pipeline Safety	20.700		-	-	702,755		702,755	-
University Transportation Centers Program	20.701		1,302,895	-	-		1,302,895	883,818
University Research Institutes Program								
Pass-Through University of Maryland College Park	20.702	5984 - Z9600004	365,127	-	-		365,127	-
Interagency Hazardous Materials Public Sector Training and Planning	20.703		-	-	300,371		300,371	103,116
Great Ships Initiative	20.818		533,231	-	-		533,231	67,984
Ballast Water Treatment Technologies	20.819		-	-	362,482		362,482	-
Assistance to Small & Disadvantage Businesses								
Pass-Through Virginia Tech University	20.910	69A3551747123-VTT-004	173,379	-	-		173,379	-
TIGER	20.932		-	-	3,955,750		3,955,750	-
National Infra Invest Tiger VI	20.933		-	-	4,289,975		4,289,975	355,435
Contract/Other	20.IPA		-	-	139,780		139,780	-
Department of Transportation	20.RD		2,041,314	-	-		2,041,314	1,496,885
Pass-Through American Asc of St Highway & Transport Officials	20.RD	170035	364,528	-	-		364,528	-
Pass-Through American Asc of St Highway & Transport Officials	20.RD	180053	421,500	-	-		421,500	408,500
Pass-Through Atkins	20.RD	1001141	5,195	-	-		5,195	-
Pass-Through Battelle Memorial Institute	20.RD	590523	71,135	-	-		71,135	-
Pass-Through Illinois Department of Transportation	20.RD	0114940719001000	171,539	-	-		171,539	-
Pass-Through New Jersey Institute of Technology	20.RD	P1607029	167,760	-	-		167,760	-
Pass-Through Vanasse, Hangen Brustlin, Incorporated	20.RD	3861701	96,314	-	-		96,314	-
Research and Development, Other	20.RD		1,463,075	-	-		1,463,075	1,280,008
Department of Transportation								
Pass-Through Metropolitan Washington Council of Governments	20.Unknown	17056	-	-	13,181		13,181	-
Pass-Through Old Dominion University Research Foundation	20.Unknown	17113183	-	-	14,458		14,458	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION (DOT)			8,870,389	-	970,412,528		979,282,917	126,453,528
U.S. DEPARTMENT OF THE TREASURY								
Low Income Taxpayer Clinics	21.008		-	-	159,482		159,482	-
Pass-Through University of Baltimore Foundation	21.008	18-LITC0201-02	-	-	46,249		46,249	-
Pass-Through University of Baltimore Foundation	21.008	18-LITC0201-03	-	-	54,376		54,376	-
Contract/Other	21.IPA		-	-	85,855		85,855	-
Department of the Treasury	21.RD		332	-	-		332	-
TOTAL U.S. DEPARTMENT OF THE TREASURY			332	-	345,962		346,294	-
APPALACHIAN REGIONAL COMMISSION (ARC)								
Allegany Co Public health Accreditation	23.002		-	-	400,000		400,000	-
Appalachian Area Development	23.002		-	-	81,724		81,724	-
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		-	-	-		-	-
Pass-Through East Tennessee State University	23.011	17-114-1-S3.1	-	-	3,340		3,340	-
Appalachian State Research, Technical Assistance	23.011		-	-	50,002		50,002	-
TOTAL APPALACHIAN REGIONAL COMMISSION (ARC)			-	-	535,066		535,066	-
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC)								
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts	30.002		-	-	307,010		307,010	-
FEDERAL TRADE COMMISSION (FTC)								
Federal Trade Commission	36.RD		44,843	-	-		44,843	-
GENERAL SERVICES ADMINISTRATION (GSA)								
Donation of Federal Surplus Property Program	39.003		-	-	2,435,179		2,435,179	-
General Services Administration	39.RD		1,913,434	-	-		1,913,434	-
TOTAL GENERAL SERVICES ADMINISTRATION (GSA)			1,913,434	-	2,435,179		4,348,613	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
LIBRARY OF CONGRESS								
Books for the Blind and Physically Handicapped	42.001		\$ -	\$ -	\$ -		\$ -	\$ -
Pass-Through Herschel Science Center @JPL	42.001	1467932	-	-	238		238	-
Contract/Other	42.Unknown		-	-	45,111		45,111	-
TOTAL LIBRARY OF CONGRESS			-	-	45,349		45,349	-
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA)								
Science	43.001		627,702	-	-		627,702	85,266
Pass-Through Arizona State University	43.001	16846	1,657	-	-		1,657	-
Pass-Through Arizona State University	43.001	17204	39,299	-	-		39,299	-
Pass-Through Atmospheric & Environmental Research Inc	43.001	P1911-002	7,748	-	-		7,748	-
Pass-Through Auburn University	43.001	17PHYS209379UMCP	11,166	-	-		11,166	-
Pass-Through Bay Area Environmental Research Institut	43.001	AGREEMENT 5/17/2017	33,574	-	-		33,574	-
Pass-Through Blue Marble Space Institute of Science	43.001	BMSSA007	20,054	-	-		20,054	-
Pass-Through Boston University	43.001	4500001615	26,392	-	-		26,392	-
Pass-Through Bubbleology Research International, LLC	43.001	ROSES2013 NNX14AR41G	35,925	-	-		35,925	-
Pass-Through Cal Tech Jet Propulsion Lab	43.001	1544292	1,296	-	-		1,296	-
Pass-Through Cal Tech Jet Propulsion Lab	43.001	1581633	3,510	-	-		3,510	-
Pass-Through Cal Tech Jet Propulsion Lab	43.001	1568615	4,658	-	-		4,658	-
Pass-Through Cal Tech Jet Propulsion Lab	43.001	1523148	5,946	-	-		5,946	-
Pass-Through Cal Tech Jet Propulsion Lab	43.001	1572522	6,905	-	-		6,905	-
Pass-Through Cal Tech Jet Propulsion Lab	43.001	1601853	7,491	-	-		7,491	-
Pass-Through Cal Tech Jet Propulsion Lab	43.001	1586741	59,540	-	-		59,540	-
Pass-Through City University of New York	43.001	49A10-B	91,655	-	-		91,655	-
Pass-Through Colorado State University	43.001	G800911	15,877	-	-		15,877	-
Pass-Through Columbia University	43.001	GG012356	27,071	-	-		27,071	-
Pass-Through Dartmouth College	43.001	R246	12,542	-	-		12,542	-
Pass-Through Hazen and Sawyer	43.001	32335-000	80,575	-	-		80,575	-
Pass-Through Howard University	43.001	884310006432460000	15,566	-	-		15,566	-
Pass-Through Jet Propulsion Laboratory	43.001	1577214	1,267	-	-		1,267	-
Pass-Through Jet Propulsion Laboratory	43.001	RSA 1556012	11,124	-	-		11,124	-
Pass-Through Jet Propulsion Laboratory	43.001	1364443	75,339	-	-		75,339	-
Pass-Through Johns Hopkins University	43.001	2003635463	13,366	-	-		13,366	-
Pass-Through Johns Hopkins University	43.001	2002688546	25,292	-	-		25,292	-
Pass-Through Lowell Observatory	43.001	201571084	14	-	-		14	-
Pass-Through Lowell Observatory	43.001	201581200	8,284	-	-		8,284	-
Pass-Through Lowell Observatory	43.001	201571093	37,752	-	-		37,752	-
Pass-Through Lowell Observatory	43.001	2016-81210-UMDBC	43,769	-	-		43,769	-
Pass-Through Montana State University	43.001	G23917W6575	64,661	-	-		64,661	-
Pass-Through Nanohmics, Inc.	43.001	16072084	130	-	-		130	-
Pass-Through North Carolina State University	43.001	2016-2332-02	17,668	-	-		17,668	-
Pass-Through Oregon State University	43.001	NNX14AM75G	547	-	-		547	-
Pass-Through Penn State University	43.001	27073-4	27,271	-	-		27,271	-
Pass-Through Pennsylvania State University	43.001	5713UMNASA0690	28,377	-	-		28,377	-
Pass-Through Planetary Science Institute	43.001	1529	2,149	-	-		2,149	-
Pass-Through Planetary Science Institute	43.001	1408	4,539	-	-		4,539	-
Pass-Through Planetary Science Institute	43.001	1528UMD	4,659	-	-		4,659	-
Pass-Through Planetary Science Institute	43.001	1437	10,819	-	-		10,819	-
Pass-Through Planetary Science Institute	43.001	1406	15,981	-	-		15,981	-
Pass-Through San Diego State University	43.001	SA0000501	12,828	-	-		12,828	-
Pass-Through Science Systems & Application, Inc.	43.001	21606-17-044	101,682	-	-		101,682	-
Pass-Through SETI Institute	43.001	SC3174	29,977	-	-		29,977	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO7-18091X	331	-	-		331	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO4-15019A	658	-	-		658	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17078C	3,001	-	-		3,001	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO5-16106A	3,187	-	-		3,187	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17025A	8,356	-	-		8,356	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO5-16103A	10,565	-	-		10,565	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO6-17007A	22,774	-	-		22,774	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	SV3-83018	26,344	-	-		26,344	-
Pass-Through South Dakota State University	43.001	3TB557	296,258	-	-		296,258	-
Pass-Through Southwest Research Institute	43.001	K99023KJ	64,605	-	-		64,605	-
Pass-Through Space Science Institute	43.001	00785	9,997	-	-		9,997	-
Pass-Through Space Science Institute	43.001	00749	10,444	-	-		10,444	-
Pass-Through Space Science Institute	43.001	00748	49,358	-	-		49,358	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14477.001-A	902	-	-		902	-
Pass-Through Space Telescope Science Institute	43.001	HSTAR14319002A	1,064	-	-		1,064	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14732002A	1,676	-	-		1,676	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14121005A	2,175	-	-		2,175	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-1254508	3,452	-	-		3,452	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14618.009-A	6,258	-	-		6,258	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA) (continued)								
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14671.001-A	\$ 6,582	\$ -	\$ -	\$ -	\$ 6,582	\$ -
Pass-Through Space Telescope Science Institute	43.001	HSTGO14609003A	7,652	-	-	-	7,652	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14103003A	8,900	-	-	-	8,900	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14257001A	8,906	-	-	-	8,906	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13941001A	10,046	-	-	-	10,046	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14636003A	11,309	-	-	-	11,309	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14158.001-A	11,424	-	-	-	11,424	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14260001A	11,453	-	-	-	11,453	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-14159.001-A	11,816	-	-	-	11,816	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13805003A	18,689	-	-	-	18,689	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14767006A	21,036	-	-	-	21,036	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13731.011-A	22,486	-	-	-	22,486	-
Pass-Through Space Telescope Science Institute	43.001	HSTHF251360001A	25,197	-	-	-	25,197	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13945.007-A	26,594	-	-	-	26,594	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-12271.007-A	29,549	-	-	-	29,549	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-13676.005-A	32,238	-	-	-	32,238	-
Pass-Through Space Telescope Science Institute	43.001	STSCI50383	34,751	-	-	-	34,751	-
Pass-Through Spectral Sciences, Incorporate	43.001	34670014794	46,611	-	-	-	46,611	-
Pass-Through The Jane Goodall Institute	43.001	290003300	84,772	-	-	-	84,772	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.001	135521	20,378	-	-	-	20,378	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.001	143505	28,554	-	-	-	28,554	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.001	141835	33,200	-	-	-	33,200	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.001	129175	35,899	-	-	-	35,899	-
Pass-Through The Regents of The University of Colorado - Boulder	43.001	1551590	86,710	-	-	-	86,710	-
Pass-Through Universities Space Research Association	43.001	SOF060173	240	-	-	-	240	-
Pass-Through Universities Space Research Association	43.001	SOF040173	584	-	-	-	584	-
Pass-Through Universities Space Research Association	43.001	0223502	1,288	-	-	-	1,288	-
Pass-Through Universities Space Research Association	43.001	SOF060165	2,621	-	-	-	2,621	-
Pass-Through Universities Space Research Association	43.001	SOF040032	38,518	-	-	-	38,518	-
Pass-Through Universities Space Research Association	43.001	SOF040151	77,113	-	-	-	77,113	-
Pass-Through University Corporation for Atmospheric Research	43.001	Z1520851	70,582	-	-	-	70,582	-
Pass-Through University of Arizona	43.001	409534	28,287	-	-	-	28,287	-
Pass-Through University of Arizona	43.001	237794	63,064	-	-	-	63,064	-
Pass-Through University of California - Berkeley	43.001	00007550	11,480	-	-	-	11,480	-
Pass-Through University of California - Irvine	43.001	20173538	22,860	-	-	-	22,860	-
Pass-Through University of California - Los Angeles	43.001	1295GTA001	66,860	-	-	-	66,860	32,502
Pass-Through University of California-San Diego	43.001	S9001302	22,505	-	-	-	22,505	-
Pass-Through University of Georgia	43.001	SUB00001042	33,247	-	-	-	33,247	-
Pass-Through University of Hawaii	43.001	MA1026	2,595	-	-	-	2,595	-
Pass-Through University of Idaho	43.001	AMK159SB001	6,287	-	-	-	6,287	-
Pass-Through University of Michigan	43.001	3004064629	13,984	-	-	-	13,984	-
Pass-Through University of Nebraska - Lincoln	43.001	25-6238-0753-002	43,161	-	-	-	43,161	-
Pass-Through University of Nevada-Reno	43.001	UNR1818	11,829	-	-	-	11,829	-
Pass-Through University of New Hampshire	43.001	17062	71,226	-	-	-	71,226	-
Pass-Through University of Washington	43.001	UWSC8172PO764783	30,522	-	-	-	30,522	-
Pass-Through University of Washington	43.001	10483	40,208	-	-	-	40,208	-
Pass-Through Virginia Polytechnic Institute & State University	43.001	42668919113	21,667	-	-	-	21,667	-
Pass-Through West Virginia University	43.001	14764UM	10,037	-	-	-	10,037	-
Pass-Through West Virginia University	43.001	15920UM	39,388	-	-	-	39,388	-
Pass-Through Trustees of Columbia University	43.001	GG13110	59,393	-	-	-	59,393	-
Pass-Through University of Maryland Baltimore County	43.001	NNX16AE85G	44,737	-	-	-	44,737	-
Science	43.001		45,121,898	-	-	92,438	45,214,336	5,922,784
Aeronautics	43.002		-	-	-	-	-	-
Pass-Through University of California - Berkeley	43.002	00008603	152,348	-	-	-	152,348	-
Pass-Through Universities Space Research Administration	43.002	NNG11HP16A - 5700-01-02	199	-	-	-	199	-
Pass-Through Universities Space Research Administration	43.002	NNG11HP16A - 5700-01-02	3,224,043	-	-	-	3,224,043	-
Exploration	43.003		16,810,835	-	-	-	16,810,835	8,571,997
Pass-Through National Space Grant Foundation	43.003	XHAB201601	2,160	-	-	-	2,160	-
Pass-Through National Space Grant Foundation	43.003	XHab201706	9,564	-	-	-	9,564	-
Aeronautics, Recovery Act	43.004		106,477	-	-	-	106,477	-
Science, Recovery Act	43.006		114,346	-	-	-	114,346	-
Space Operations	43.007		445,266	-	-	-	445,266	96,135
Citizenship Education and Training	43.008		-	-	232,638	-	232,638	-
Pass-Through Hampton University	43.008	HU-160021/P1603109	73,805	-	-	-	73,805	-
Pass-Through National Institute of Aerospace	43.008	2B94UMD	5,690	-	-	-	5,690	-
Pass-Through National Institute of Aerospace	43.008	4509UMD	9,714	-	-	-	9,714	-
Pass-Through National Institute of Aerospace	43.008	3775UMD	93,373	-	-	-	93,373	-
Pass-Through Northwest Indian College	43.008	16_NWIC-SA-1	1,457	-	-	-	1,457	-
Pass-Through Texas State University	43.008	17010-82232-12	1,517	-	-	-	1,517	-
Pass-Through Texas State University	43.008	NNX14AQ30A	1,862	-	-	-	1,862	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA) (continued)								
Education	43.008		\$ -	\$ -	\$ 68,618		\$ 68,618	\$ -
Education	43.008		257,553	-	-		257,553	-
Cross Agency Support	43.009		2,238,657	-	-		2,238,657	320,439
Space Technology	43.012		809,500	-	-		809,500	-
Contract/Other	43.012		-	-	510,835		510,835	-
National Aeronautics and Space Administration	43.RD		1,040,967	-	-		1,040,967	263,956
Pass-Through Alcyon Technical Services JV, LLC	43.RD	SEAS082620160049	556,302	-	-		556,302	-
Pass-Through Arizona State University	43.RD	18454	12,704	-	-		12,704	-
Pass-Through Cal Tech Jet Propulsion Lab	43.RD	1458056	3,022	-	-		3,022	-
Pass-Through Cal Tech Jet Propulsion Lab	43.RD	1454733	3,899	-	-		3,899	-
Pass-Through Cal Tech Jet Propulsion Lab	43.RD	1483968	7,141	-	-		7,141	-
Pass-Through Cal Tech Jet Propulsion Lab	43.RD	1554354	35,249	-	-		35,249	-
Pass-Through Cal Tech Jet Propulsion Lab	43.RD	1498083	121,705	-	-		121,705	-
Pass-Through Cal Tech Jet Propulsion Lab	43.RD	1267923	153,203	-	-		153,203	-
Pass-Through Massachusetts Institute of Technology	43.RD	5710003696	62,485	-	-		62,485	-
Pass-Through National Institute of Aerospace	43.RD	301004BUMD	14,809	-	-		14,809	-
Pass-Through National Institute of Aerospace	43.RD	201093UMD	22,704	-	-		22,704	-
Pass-Through National Institute of Aerospace	43.RD	6555UMD	32,191	-	-		32,191	-
Pass-Through National Institute of Aerospace	43.RD	301004CUMD	36,391	-	-		36,391	-
Pass-Through National Institute of Aerospace	43.RD	2911UMD	38,500	-	-		38,500	-
Pass-Through National Institute of Aerospace	43.RD	401005UMD	39,564	-	-		39,564	-
Pass-Through Science Systems & Application, Inc.	43.RD	21606-18-057	22,366	-	-		22,366	-
Pass-Through Science Systems and Applications	43.RD	2160816008	37,715	-	-		37,715	-
Pass-Through Science Systems and Applications	43.RD	2141015022	55,303	-	-		55,303	-
Pass-Through Southwest Research Institute	43.RD	K99037JRG	25,294	-	-		25,294	-
Pass-Through Southwest Research Institute	43.RD	899060JD	221,407	-	-		221,407	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13460001A	208	-	-		208	-
Pass-Through Space Telescope Science Institute	43.RD	NAS5-26555	8,338	-	-		8,338	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13729002A	8,834	-	-		8,834	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13675004A	10,919	-	-		10,919	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO14167001A	12,270	-	-		12,270	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13738001A	39,528	-	-		39,528	-
Pass-Through Space Telescope Science Institute	43.RD	HSTHF251360001A	87,185	-	-		87,185	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.RD	132347	7,234	-	-		7,234	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.RD	130629	26,377	-	-		26,377	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.RD	130736	29,451	-	-		29,451	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.RD	111024	106,994	-	-		106,994	-
Pass-Through Universities Space Research Association	43.RD	SOF030120	19,193	-	-		19,193	-
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA)			76,043,799	-	904,529		76,948,328	15,293,079
NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)								
Promotion of the Arts_Grants to Organizations and Individuals	45.024		9,746	-	25,975		35,721	-
Pass-Through Mid Atlantic Arts Foundation	45.024	29586	-	-	2,000		2,000	-
Pass-Through Mid Atlantic Arts Foundation	45.024	29653	-	-	2,000		2,000	-
Pass-Through Mid Atlantic Arts Foundation	45.024	DCA2016-18	-	-	5,596		5,596	-
Promotion of the Arts: Partnership Agreements	45.025		-	-	737,369		737,369	-
Pass-Through Mid Atlantic Arts Foundation	45.025	29794	-	-	684		684	-
Pass-Through Mid Atlantic Arts Foundation	45.025	29425	-	-	1,500		1,500	-
Pass-Through Mid Atlantic Arts Foundation	45.025	29592	-	-	2,230		2,230	-
Pass-Through Mid Atlantic Arts Foundation	45.025	29461	-	-	8,000		8,000	-
Promotion of the Humanities_Division of Preservation and Access	45.149		-	-	5,295		5,295	-
Promotion of the Humanities_Division of Preservation and Access	45.149		178,491	-	-		178,491	-
We the people project	45.160		2,623	-	-		2,623	-
Promotion of the Humanities_Fellowships and Stipends	45.160		-	-	47,496		47,496	-
Promotion of the Humanities_Research	45.161		-	-	14,875		14,875	-
Promotion of the Humanities_Research	45.161		221,145	-	-		221,145	-
Promotion of the Humanities_Public Programs	45.164		-	-	52,944		52,944	-
Pass-Through Library of America	45.164	G1235149-16	-	-	494		494	-
Pass-Through Haverford College	45.169	16030734	-	-	2,620		2,620	-
Promotion of the Humanities_Office of Digital Humanities	45.169		32,607	-	-		32,607	-
Museum Grants for African American History and Culture	45.309		-	-	48,222		48,222	-
Museum Grants for African American History and Culture	45.309		56,307	-	-		56,307	-
State Library Program	45.310		-	-	2,943,445		2,943,445	-
National Leadership Grants	45.312		145,954	-	-		145,954	-
Pass-Through Kent State University	45.312	414308UMD	12,878	-	-		12,878	-
Pass-Through Research Foundation for St. University of NY	45.312	MG101500711	-	-	9,494		9,494	-
Laura Bush 21st Century Librarian Program	45.313		-	-	390,788		390,788	5,722
Pass-Through University of Washington	45.313	765085	-	-	51,072		51,072	-
National Endowment For The Humanities	45.RD		3,314	-	-		3,314	-
Contract/Other	45.Unknown		-	-	56,339		56,339	-
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)			663,065	-	4,408,438		5,071,503	5,722

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
NATIONAL SCIENCE FOUNDATION (NSF)								
Engineering Grants	47.041		\$ 60,554	\$ -	\$ -		\$ 60,554	\$ -
Pass-Through Auburn University	47.041	17CE200642UM	4,750	-	-		4,750	-
Pass-Through Colorado State University	47.041	G-00973-8	345,929	-	-		345,929	42,277
Pass-Through Cornell University	47.041	7036910319	23,757	-	-		23,757	-
Pass-Through George Mason University	47.041	E2041101	89,592	-	-		89,592	-
Pass-Through Johns Hopkins University	47.041	2001929027	115,774	-	-		115,774	-
Pass-Through Univ. of Massachusetts, Amherst	47.041	16-008992 A	132,590	-	-		132,590	-
Pass-Through University of California-San Diego	47.041	44298437	61,691	-	-		61,691	-
Pass-Through University of Southern Mississippi	47.041	SCeMFIS	22,626	-	-		22,626	-
Engineering Grants	47.041		10,234,017	-	15,090		10,249,107	1,110,624
Mathematical and Physical Sciences	47.049		56,699	-	-		56,699	-
Pass-Through American Physical Society	47.049	INC0012016	299	-	-		299	-
Pass-Through American Physical Society	47.049	PHY-0808790	-	-	4,043		4,043	-
Pass-Through National Radio Astronomy Observatory	47.049	359364	13,546	-	-		13,546	-
Pass-Through Princeton University	47.049	SUB0000062	96,517	-	-		96,517	-
Pass-Through Santa Fe Institute	47.049	SFI20160930	46,598	-	-		46,598	-
Pass-Through Space Science Institute	47.049	00700	91,279	-	-		91,279	-
Pass-Through Stanford University	47.049	60075143105579B	742	-	-		742	-
Pass-Through State University of New York at Stony Brook	47.049	76599	45,932	-	-		45,932	-
Pass-Through University of Wisconsin Madison	47.049	631K002	202,508	-	-		202,508	-
Mathematical and Physical Sciences	47.049		-	-	46,764		46,764	-
Mathematical and Physical Sciences	47.049		15,238,029	-	3,519		15,241,548	203,826
Geosciences	47.050		52,317	-	-		52,317	25,762
Pass-Through Arizona State University	47.050	14356	27,898	-	-		27,898	-
Pass-Through Consortium for Ocean Leadership	47.050	T35A124	3,281	-	-		3,281	-
Pass-Through Oregon Health & Science University -	47.050	47085-0	24	-	-		24	-
Pass-Through Princeton University	47.050	SUB0000100	45,291	-	-		45,291	-
Pass-Through University of Arizona	47.050	337901	14,554	-	-		14,554	-
Pass-Through University of California-Santa Barbara	47.050	KK1654	165,690	-	-		165,690	-
Pass-Through University of Massachusetts	47.050	14007840B00	24,950	-	-		24,950	-
Pass-Through University of Wisconsin-Madison	47.050	677K390	711,921	-	-		711,921	-
Pass-Through Woods Hole Oceanographic Institute	47.050	2658-0	10,628	-	-		10,628	-
Geosciences	47.050		7,616,943	-	169,532		7,786,475	518,590
Computer and Information Science and Engineering	47.070		10,549,521	-	-		10,549,521	237,737
Pass-Through BBN Technologies	47.070	9500013125	188,133	-	-		188,133	-
Pass-Through Boston University	47.070	450002492	11,403	-	-		11,403	-
Pass-Through Cornell University	47.070	7777510562	343,545	-	-		343,545	-
Pass-Through Georgia Institute of Technology	47.070	RD199-G8	8,353	-	-		8,353	-
Pass-Through Johns Hopkins University	47.070	1261715	46,708	-	-		46,708	-
Pass-Through Northeastern University	47.070	50226878051	78,997	-	-		78,997	-
Pass-Through University of Illinois-Urbana Champaign	47.070	14452	195,028	-	-		195,028	-
Pass-Through University of Utah	47.070	10030823/PO#175692	212,717	-	-		212,717	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3161200201414	244	-	-		244	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3335200201879	3,470	-	-		3,470	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3206/200201585	13,271	-	-		13,271	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3161/200201410	33,982	-	-		33,982	28,125
Pass-Through Cary Institute of Ecosystem Studies	47.074	3335/200201870	168,229	-	-		168,229	75,625
Pass-Through Cornell University	47.074	7366210528	74,571	-	-		74,571	-
Pass-Through Johns Hopkins University	47.074	2002740784	22,945	-	-		22,945	-
Pass-Through Marine Biological Laboratory	47.074	1637459	30,593	-	-		30,593	-
Pass-Through National Socio-Environmental Synthesis Center	47.074	SESYNC	130	-	-		130	-
Pass-Through Northeastern University	47.074	NEU	16,175	-	-		16,175	-
Pass-Through Tennessee Tech University	47.074	A160172S003	5,484	-	-		5,484	-
Pass-Through University of Vermont	47.074	141868	16,370	-	-		16,370	-
Biological Sciences	47.074		12,717,226	-	117,400		12,834,626	773,827
Collaborative Research: Dimensions: Desiccation and Diversity in Dryland Mosses	47.074		26,899	-	-		26,899	-
Social, Behavioral, and Economic Sciences	47.075		2,818,745	-	-		2,818,745	303,442
Pass-Through Arizona State University	47.075	16-821	58,082	-	-		58,082	-
Pass-Through Duke University	47.075	14NSF1111	4,638	-	-		4,638	-
Pass-Through Duke University	47.075	333-2369	6,122	-	-		6,122	-
Pass-Through Gettysburg College	47.075	1552619	18,574	-	-		18,574	-
Pass-Through Human Relations Area Files, Inc.	47.075	SA201419UM	19,060	-	-		19,060	-
Pass-Through Johns Hopkins University	47.075	2003159920	33,280	-	-		33,280	-
Pass-Through Syracuse University	47.075	26059-03176-S02	22,894	-	-		22,894	-
Pass-Through University of California-Riverside	47.075	S000800	8,459	-	-		8,459	-
Pass-Through University of Michigan	47.075	3003789339	8,226	-	-		8,226	-
Collaborative Research: A Student-Centered Organic Laboratory Curriculum Featuring Microwave Assisted Organic Synthesis	47.076		-	-	1,767		1,767	-
Pass-Through Baltimore Symphony Orchestra	47.076	201708	3,100	-	-		3,100	-
Pass-Through Black Hills State University	47.076	BHSU-UMBC BP1200005	11,886	-	-		11,886	-
Pass-Through California State University San Marcos	47.076	9224085026UMD	23,327	-	-		23,327	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
NATIONAL SCIENCE FOUNDATION (NSF) (continued)								
Pass-Through Harford Community College (Inc)	47.076	1643498	\$ 5,000	\$ -	\$ -		\$ 5,000	\$ -
Pass-Through Howard University	47.076	0008749-1000059918/59995	-	-	16,883		16,883	-
Pass-Through Museum of Science-Boston	47.076	1220305	-	-	8,110		8,110	-
Pass-Through PACE University	47.076	62761-0	15,889	-	-		15,889	-
Pass-Through University of Wyoming	47.076	1003846UMD	3,164	-	-		3,164	-
Pass-Through University System of Maryland Foundation	47.076	08319705	-	-	2,137		2,137	-
Education and Human Resources	47.076		-	-	86,906		86,906	-
Education and Human Resources	47.076		1,161,898	-	-		1,161,898	-
Education and Human Resources	47.076		9,439,701	-	4,430,147		13,869,848	2,789,553
National Science Foundation Education and Human Resources	47.076		-	-	32,955		32,955	-
Pass-Through Council on Undergraduate Research	47.076	171	-	-	4,940		4,940	-
Pass-Through Eureka Scientific, Inc	47.076	1712531	-	-	4,697		4,697	-
Pass-Through University of MD Center for Environmental Studies	47.076	SA07523937	-	-	5,000		5,000	-
Polar Programs	47.078		12,914	-	-		12,914	-
Office of International Science and Engineering	47.079		274,555	-	-		274,555	-
Office of Integrative Activities	47.083		-	-	-		-	-
Pass-Through Boise State University	47.083	6800A	179,038	-	-		179,038	-
Pass-Through California Institute of Technology	47.083	S376375	30,434	-	-		30,434	-
Engineering Grants	47.410		35,762	-	-		35,762	-
Contract/Other	47.1PA		-	-	421,135		421,135	-
NSF-Education and Human Resources	47.RD		177,376	-	-		177,376	-
Pass-Through CRDF Global	47.RD	OISE-15-61214-1	21,201	-	-		21,201	-
Pass-Through Johns Hopkins University	47.RD	2003194700	10,885	-	-		10,885	-
Pass-Through Resources for the Future, Inc.	47.RD	1662	1,461	-	-		1,461	-
Pass-Through University of Denver	47.RD	1518532	77,542	-	-		77,542	-
National Science Foundation	47.RD		2,425,768	-	-		2,425,768	80,567
Contract/Other	47.Unknown		-	-	115,271		115,271	-
TOTAL NATIONAL SCIENCE FOUNDATION (NSF)			77,229,901	-	5,486,296		82,716,197	6,189,955
SMALL BUSINESS ADMINISTRATION								
Small Business Development Centers	59.037		-	-	2,348,327		2,348,327	749,983
Small Business Jobs Act of 2010	59.061		-	-	537,157		537,157	-
TOTAL SMALL BUSINESS ADMINISTRATION			-	-	2,885,484		2,885,484	749,983
U.S. DEPARTMENT OF VETERAN AFFAIRS (VA)								
Veterans State Nursing Home Care	64.015		-	-	17,651,486		17,651,486	-
Veteran Directed Home & Community	64.022		-	-	1,209,326		1,209,326	1,209,326
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034		-	-	22,516		22,516	-
Burial Expenses Allowance	64.101		-	-	1,749,242		1,749,242	-
Vocational and Educational Counseling for Service Members and Veterans	64.125		-	-	326,413		326,413	-
State Cemetery Grants	64.203		-	-	2,141,952		2,141,952	-
Contract/Other	64.1PA		-	-	6,355		6,355	-
Department of Veteran Affairs	64.1PA		-	-	2,571,878		2,571,878	-
Pass-Through Baltimore Research & Education Foundation	64.1PA	JPA: PHILIP, Sunita	-	-	4,484		4,484	-
Pass-Through Baltimore Research & Education Foundation	64.1PA	15-063	-	-	9,522		9,522	-
Pass-Through Baltimore Research & Education Foundation	64.1PA	JPA Cullen & Kalvakolanu	-	-	88,384		88,384	-
Department of Veterans Affairs	64.RD		1,547,976	-	-		1,547,976	-
Department of Veterans Affairs	64.RD		91,248	-	-		91,248	-
Veterans Benefits Administration	64.RD		1,658	-	-		1,658	-
Veterans Benefits Administration	64.RD		173,826	-	-		173,826	-
Contract/Other	64.Unknown		-	-	1,378,213		1,378,213	-
TOTAL U.S. DEPARTMENT OF VETERAN AFFAIRS (VA)			1,814,708	-	27,159,771		28,974,479	1,209,326
ENVIRONMENTAL PROTECTION AGENCY (EPA)								
Spec. Purpose Activities	66.034		-	-	547,341		547,341	-
National Clean Diesel Emissions Reduction Program	66.039		-	-	-		-	-
Pass-Through Mid-Atlantic Regional Air Management Association	66.039	DL201600102	-	-	15,884		15,884	-
Pass-Through Mid-Atlantic Regional Air Management Association	66.039	DL201600101	25,215	-	-		25,215	-
US ENVIRONMENTAL PROTECTION AGENCY	66.039		-	-	365,582		365,582	-
Maryland Clean Diesel	66.040		-	-	78,105		78,105	-
Congressionally Mandated Projects	66.202		-	-	218,640		218,640	-
Environmental Finance Center Grants	66.203		-	-	121,919		121,919	-
Multipurpose Air Monitoring	66.204		-	-	158,640		158,640	-
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424		-	-	-		-	-
Pass-Through University of North Carolina-Chapel Hill	66.424	5108708	-	-	18,969		18,969	-
Pass-Through University of North Carolina-Chapel Hill	66.424	5106036	-	-	43,013		43,013	-
Water Quality Management Planning	66.454		-	-	336,193		336,193	-
National Estuary Program	66.456		-	-	-		-	-
Pass-Through Maryland Coastal Bays Program	66.456	52900-0	925	-	-		925	-
WATER RESOURCES & DEVELOP	66.458		-	-	5,247,000		5,247,000	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
ENVIRONMENTAL PROTECTION AGENCY (EPA) (continued)								
Nonpoint Source Implementation Grants	66.460		\$ -	\$ -	\$ 1,857,626		\$ 1,857,626	\$ -
Wetlands Protection: Development Grants	66.461		-	-	279,789		279,789	-
Chesapeake Bay Program	66.466		1,958,504	-	446,503		2,405,007	-
Pass-Through Alliance for the Chesapeake Bay	66.466	63486-0	62,196	-	-		62,196	-
Pass-Through Chesapeake Bay Trust	66.466	13670	-	-	4,136		4,136	-
Pass-Through Chesapeake Bay Trust	66.466	37210-0	48,783	-	-		48,783	10,213
Pass-Through National Fish and Wildlife Foundation	66.466	060012036573	-	-	25		25	-
Pass-Through National Fish and Wildlife Foundation	66.466	37133-0	19,894	-	-		19,894	-
Pass-Through National Fish and Wildlife Foundation	66.466	060214046749	-	-	227,702		227,702	6,320
Pass-Through New Hope Academy	66.466	14020396	14	-	-		14	-
Pass-Through Shore Rivers Inc.	66.466	23078	1,012	-	-		1,012	-
Chesapeake Bay Program	66.466		-	-	9,408,613		9,408,613	-
Great Lakes Program	66.469		-	-	-		-	-
Pass-Through Michigan Department of Environmental Quality	66.469	13092625	153,319	-	-		153,319	-
Beach Monitoring and Notification Program Implementation Grants	66.472		-	-	224,353		224,353	-
Science To Achieve Results (STAR) Research Program	66.509		5,105	-	-		5,105	-
Pass-Through North Carolina State University	66.509	2015159601	52,485	-	-		52,485	-
Pass-Through Swarthmore College	66.509	83555501	40,914	-	-		40,914	-
Pass-Through Water Environment Research Foundation	66.509	STARWR1SG16	174,410	-	-		174,410	-
Science To Achieve Results (STAR) Research Program	66.509		313,350	-	-		313,350	89,512
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development	66.510		8,096	-	-		8,096	-
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		-	-	-		-	-
Pass-Through Water Environment Research Foundation	66.511	LCASW1SG16	-	-	94,020		94,020	-
P3 Award: National Student Design Competition for Sustainability	66.516		-	-	3,149		3,149	-
Performance Partnership Grants (PPGs)	66.605		-	-	9,392,375		9,392,375	-
Environmental Information Exchange Network Grant Program	66.608		-	-	139,767		139,767	-
EPA-Smart Growth Information Clearinghouse	66.611		-	-	46,558		46,558	-
Pollution Prevention Grants Program	66.708		-	-	74,330		74,330	-
Superfund State Site: Specific Cooperative Agreements	66.802		-	-	419,330		419,330	-
State and Tribal Underground Storage Tanks Program	66.804		-	-	348,408		348,408	-
Leaking Underground Storage Tank Program	66.805		-	-	1,071,629		1,071,629	-
Superfund State and Indian Tribe Core Program: Cooperative Agreements	66.809		-	-	131,389		131,389	-
State and Tribal Response Program Grants	66.817		-	-	268,769		268,769	-
National Environmental Education Training Program	66.950		-	-	-		-	-
Pass-Through American Forest Foundation	66.950	83695801	-	-	4,801		4,801	-
Environmental Protection Agency	66.RD		97,513	-	-		97,513	27,842
Environmental Protection Agency			-	-	2,456		2,456	-
Pass-Through Wichita State University	66.Unknown	WSU12812	-	-	-		-	-
TOTAL ENVIRONMENTAL PROTECTION AGENCY (EPA)			2,961,735	-	31,597,014		34,558,749	133,887
NUCLEAR REGULATORY COMMISSION (NRC)								
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		52,713	-	-		52,713	-
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		126,903	-	-		126,903	-
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	-	48,588		48,588	-
TOTAL NUCLEAR REGULATORY COMMISSION (NRC)			179,616	-	48,588		228,204	-
U.S. DEPARTMENT OF ENERGY (DOE)								
State Energy Program	81.041		-	-	713,040		713,040	-
Weatherization Assistance for Low-Income Persons	81.042		-	-	3,982,509		3,982,509	-
Office of Science Financial Assistance Program	81.049		8,151,999	-	-		8,151,999	1,009,462
Pass-Through Advanced Cooling Technologies, Inc.	81.049	28962	55,584	-	-		55,584	-
Pass-Through Amethyst Research Inc	81.049	ARI	18,051	-	-		18,051	-
Pass-Through Colorado State University	81.049	G012081	13,304	-	-		13,304	-
Pass-Through Colorado State University	81.049	G350091	112,864	-	-		112,864	-
Pass-Through Oregon State University	81.049	NNX14AM75G	20,747	-	-		20,747	-
Pass-Through The Center for Construction Research and Training	81.049	1080-73	-	-	16,671		16,671	-
Pass-Through University of Michigan	81.049	3001346384	104,995	-	-		104,995	-
Pass-Through University of Texas - Austin	81.049	UTA18000275	13,993	-	-		13,993	-
Pass-Through University of Wisconsin	81.049	538K134	192,602	-	-		192,602	-
Pass-Through Woodruff Science, Inc.	81.049	SRA Woodruff/UMBC Ro	19,644	-	-		19,644	-
Pass-Through Michigan State University	81.049	DE-FG02-08ER15929	20,289	-	-		20,289	-
Conservation Research and Development	81.086		1,068,279	-	-		1,068,279	29,670
Pass-Through Ford Motor Company	81.086	RQ15016R03	180,406	-	-		180,406	-
Pass-Through Navitas Systems, LLC	81.086	17092825	11,578	-	-		11,578	-
Pass-Through Univ. of California Los Angeles	81.086	2200 G TA586	6,719	-	-		6,719	-
Pass-Through Rice University	81.086	R19531	100,529	-	-		100,529	-
Fossil Energy Research and Development	81.089		-	-	-		-	-
Pass-Through RedOx Power Systems	81.089	15103058NETLALCE	4,747	-	-		4,747	-
Pass-Through RedOx Power Systems	81.089	16092628NETL2CALCE	151,630	-	-		151,630	-
Pass-Through RedOx Power Systems	81.089	15103048NETLUMERC	182,908	-	-		182,908	-
Pass-Through RedOx Power Systems	81.089	16092619NETL2UMERC	270,071	-	-		270,071	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF ENERGY (DOE) (continued)								
State Heating Oil and Propane Programs	81.090		\$ -	\$ -	\$ 10,000		\$ 10,000	\$ -
State Energy Program Special Projects	81.119		-	-	165,115		165,115	-
Nuclear Energy Research, Development and Demonstration	81.121		377,181	-	-		377,181	-
Pass-Through University of California - Los Angeles	81.121	0159GTA083	87,165	-	-		87,165	-
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		-	-	-		-	-
Pass-Through Lawrence Livermore National Laboratory	81.123	SUB NO. B617992	8,483	-	-		8,483	-
Pass-Through Lawrence Livermore National Laboratory	81.123	B625259	9,603	-	-		9,603	-
Pass-Through Los Alamos National Laboratory	81.123	475956	2,349	-	-		2,349	-
Pass-Through Norfolk State University	81.123	F1040061-16-03	-	-	221,471		221,471	54,132
Energy Efficiency & Conservation Block Grant Program	81.128		-	-	1,682,379		1,682,379	-
Advanced Research Projects Agency - Energy	81.135		6,503,309	-	-		6,503,309	1,768,408
Pass-Through Chemtronergy LLC	81.135	201701	33,246	-	-		33,246	-
Pass-Through RedOx Power Systems	81.135	14102813ARPAEUMERC	192,391	-	-		192,391	-
Pass-Through University of California-San Diego	81.135	S9001613	92,228	-	-		92,228	-
Minority Economic Impact	81.137		-	-	100,000		100,000	-
Department of Energy	81.RD		593,719	-	-		593,719	45,000
Pass-Through Ames Laboratory op. Iowa State	81.RD	SC16444	163,859	-	-		163,859	-
Pass-Through Argonne National Laboratory	81.RD	6F32302	123,328	-	-		123,328	-
Pass-Through Battelle Memorial Institute-Pacific Northwest Nati	81.RD	266919	3,626	-	-		3,626	-
Pass-Through Krell Institute	81.RD	17010058	43,894	-	-		43,894	-
Pass-Through Lawrence Berkeley National Laboratory	81.RD	7359450	40,000	-	-		40,000	-
Pass-Through Lawrence Berkeley National Laboratory	81.RD	7257196	279,096	-	-		279,096	-
Pass-Through Los Alamos National Laboratory	81.RD	444385	7,219	-	-		7,219	-
Pass-Through Los Alamos National Security, LLC	81.RD	470123	2,028	-	-		2,028	-
Pass-Through Los Alamos National Security, LLC	81.RD	470093	22,988	-	-		22,988	-
Pass-Through Oak Ridge Institute for Science and Education	81.RD	17020407	14,981	-	-		14,981	-
Pass-Through Oak Ridge Institute for Science and Education	81.RD	17092716	19,192	-	-		19,192	-
Pass-Through Oak Ridge National Laboratory op. UT-Battelle	81.RD	4000159448	22,794	-	-		22,794	-
Pass-Through Oak Ridge National Laboratory op. UT-Battelle	81.RD	4000159289	29,075	-	-		29,075	-
Pass-Through Pacific Northwest National Laboratory op. Battelle	81.RD	388695	14,413	-	-		14,413	-
Pass-Through Pacific Northwest National Laboratory op. Battelle	81.RD	400934	15,581	-	-		15,581	-
Pass-Through Pacific Northwest National Laboratory op. Battelle	81.RD	358724	26,088	-	-		26,088	-
Pass-Through Pacific Northwest National Laboratory op. Battelle	81.RD	361783	29,539	-	-		29,539	-
Pass-Through Pacific Northwest National Laboratory op. Battelle	81.RD	383768	34,368	-	-		34,368	-
Pass-Through Pacific Northwest National Laboratory op. Battelle	81.RD	277520	153,042	-	-		153,042	-
Pass-Through Princeton Plasma Physics Laboratory op. Princeton	81.RD	S015878H	7,972	-	-		7,972	-
Pass-Through Sandia National Laboratories	81.RD	1744217	14,477	-	-		14,477	-
Pass-Through Sandia National Laboratories	81.RD	1905308	18,206	-	-		18,206	-
Pass-Through Sandia National Laboratories	81.RD	1859351	22,901	-	-		22,901	-
Pass-Through Sandia National Laboratories	81.RD	1417308	48,126	-	-		48,126	-
TOTAL U.S. DEPARTMENT OF ENERGY (DOE)			19,757,407	-	6,891,185		26,648,592	2,906,672
FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)								
College Access Challenge Grant Program	83.378		-	-	407,258		407,258	-
U.S. DEPARTMENT OF EDUCATION (ED)								
Adult Education: State Grant Program	84.002		-	-	9,058,035		9,058,035	-
Pass-Through MSDE - Adult Education - State Grant Program	84.002	PO7400129	-	-	927,980		927,980	-
Federal Supplemental Educational Opportunity Grant	84.007		-	28,024	-		28,024	-
Federal Supplemental Educational Opportunity Grant	84.007		-	822,387	-		822,387	-
Federal Supplemental Educational Opportunity Grant	84.007		-	999,455	-		999,455	-
Federal Supplemental Educational Opportunity Grant	84.007		-	4,652,559	-		4,652,559	-
Title I Grants to Local Educational Agencies	84.010		-	-	204,586,369		204,586,369	-
Migrant Education: State Grant Program	84.011		-	-	474,056		474,056	-
Title I Program for Neglected and Delinquent Children	84.013		-	-	805,527		805,527	-
Overseas Programs - Group Projects Abroad	84.021		-	-	128,817		128,817	-
Special Education Cluster (IDEA)								
Special Education: Grants to States	84.027		-	-	195,207,440		195,207,440	-
IDEA PART B (18) - State Pass-Through	84.027A		-	-	331,774		331,774	-
Pass-Through DC Local Government	84.027	Unknown	-	-	422,770		422,770	-
Special Education: Preschool Grants	84.173		-	-	5,818,701		5,818,701	-
Total Special Education Cluster (IDEA)						\$ 201,780,685		
Higher Education Institutional Aid	84.031		-	-	8,826,340		8,826,340	-
Higher Education Institutional Aid	84.031		-	-	15,652,548		15,652,548	-
Family Educational Loan	84.032		-	-	10,025,648		10,025,648	-
Federal Work-Study Program	84.033		-	32,209	-		32,209	-
Federal Work-Study Program	84.033		-	461,638	-		461,638	-
Federal Work-Study Program	84.033		-	564,404	-		564,404	-
Federal Work-Study Program	84.033		-	4,617,497	-		4,617,497	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION (ED) (continued)								
Federal Perkins Loan Cancellations	84.037		\$ -	\$ -	\$ 3,161		\$ 3,161	\$ -
Loan Cancellations	84.037		-	-	504,486		504,486	-
Federal Perkins Loan Program - Federal Capital Contribution	84.038		-	3,361,526	-		3,361,526	-
Perkins Beginning Balance	84.038		-	161,782	-		161,782	-
Perkins Loan Program	84.038		-	54,240,118	-		54,240,118	-
Perkins Loan Program	84.038		-	-	207,050		207,050	-
TRIO Cluster								
TRIO - Student Support Services	84.042		-	-	343,421		343,421	-
TRIO - Student Support Services	84.042		-	-	1,242,907		1,242,907	-
TRIO - Talent Search	84.044		-	-	776,915		776,915	-
TRIO - Upward Bound	84.047		-	-	267,105		267,105	-
TRIO - Upward Bound	84.047		-	-	407,360		407,360	-
TRIO - Upward Bound	84.047		-	-	2,739,051		2,739,051	-
TRIO - Educational Opportunity Centers	84.066		-	-	284,102		284,102	-
TRIO - McNair Post-Baccalaureate Achievement	84.217		-	-	526,452		526,452	-
Total TRIO Cluster						\$ 6,587,313		
Vocational Education: Basic Grants to States	84.048		-	-	14,357,759		14,357,759	-
Pass-Through MSDE - Vocational, Education - Basic Grants to the State	84.048	SG1710507-01	-	-	108,792		108,792	-
Federal Pell Grant	84.063		-	1,520,193	-		1,520,193	-
Federal Pell Grant Program	84.063		-	7,527,664	-		7,527,664	-
Federal Pell Grant Program	84.063		-	16,438,073	-		16,438,073	-
Federal Pell Grant Program	84.063		-	162,712,937	-		162,712,937	-
Fund for the Improvement of Postsecondary Education	84.116		-	-	409,311		409,311	409,311
Minority Science and Engineering Improvement	84.120		-	-	210,163		210,163	-
Rehabilitation Services: Vocational Rehabilitation Grants to States	84.126		-	-	45,777,369		45,777,369	-
Rehabilitation Long-Term Training	84.129		-	-	154,956		154,956	-
Rehabilitation Long-Term Training								
Pass-Through TransCen, Inc.	84.133	90RT50340200	-	-	73,489		73,489	-
Rehabilitation Services: Client Assistance Program	84.161		-	-	135,349		135,349	-
Independent Living: State Grants	84.169		-	-	58,458		58,458	-
Rehabilitation Service: Independent Living Services for Older Blind Individuals	84.177		-	-	582,258		582,258	-
Special Education: Grants for Infants and Families with Disabilities	84.181		-	-	8,342,533		8,342,533	-
MD Infants & Toddlers Program	84.181A		-	-	31,049		31,049	-
Supported Employment Services for Individuals with Severe Handicaps	84.187		-	-	689,515		689,515	-
Education of Homeless Children & Youth	84.196		-	-	517,029		517,029	-
Graduate Assistance in Areas of National Need	84.200		-	-	578,579		578,579	-
Javits G/T	84.206		-	-	6,675		6,675	-
Centers for International Business Education	84.220		-	-	271,045		271,045	-
Pass-Through Indiana University	84.220	BL-4236301-BSU	4,040	-	-		4,040	-
Assistive Technology	84.224		-	-	552,852		552,852	-
Language Resource Centers	84.229		-	-	-		-	-
Pass-Through Duke University	84.229	15ED1087	-	-	16,537		16,537	-
Federal Direct Loan	84.268		-	56,231,065	-		56,231,065	-
Federal Direct Student Loans	84.268		-	860,018,789	-		860,018,789	-
The Charter School Program	84.282		-	-	906		906	-
Twenty-First Century Community Learning Centers	84.287		-	-	17,652,057		17,652,057	-
Pass-Through Archdiocese of Baltimore	84.287	S287C140008	-	-	24,694		24,694	-
Education Research, Development and Dissemination	84.305		-	-	1,063,783		1,063,783	81,943
Pass-Through Boston College	84.305	510018101	-	-	63,896		63,896	-
Pass-Through Miami University Ohio	84.305	G02886	114,784	-	-		114,784	-
Pass-Through University of Washington	84.305	UWSC9271	304,226	-	-		304,226	-
Federal Title III Funds	84.310		-	-	3,416,558		3,416,558	-
Special Education: State Program Improvement Grants for Children with Disabilities	84.323		-	-	1,278,366		1,278,366	-
Research in Special Education	84.324		-	-	548,599		548,599	335,730
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	-	1,021,979		1,021,979	-
Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		-	-	193,958		193,958	-
Pass-Through University of Texas - Austin	84.326	UTA15000890	-	-	151,070		151,070	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	-	2,082,188		2,082,188	-
Child Care Access Means Parents in School	84.335		-	-	117,341		117,341	-
CCAMPIS	84.335A		-	-	46,628		46,628	-
TQP Pathway to Profession	84.336S		311,349	-	-		311,349	-
RURAL AND LOW-INCOME SCHOOLS	84.358		-	-	128,579		128,579	-
English Language Acquisition State Grants	84.365		423,582	-	255,440		679,022	-
English Language Acquisition Grants	84.365		-	-	9,719,013		9,719,013	-
Mathematics and Science Partnerships	84.366		-	-	2,074,193		2,074,193	-
Pass-Through Multicultural Career Intern Program, Inc.	84.366	17092833	-	-	82,994		82,994	-
Pass-Through National Writing Project	84.366	SEED2017-CRWPPD	-	-	15,076		15,076	-
Pass-Through National Writing Project	84.366	08MD03SEED2016ILI	-	-	11,655		11,655	-
Pass-Through National Writing Project	84.366	U367DI50004	-	-	30,046		30,046	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION (ED) (continued)								
Improving Teacher Quality State Grants	84.367		\$ -	\$ -	\$ 31,791,801		\$ 31,791,801	\$ -
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367		-	-	2,142		2,142	-
GUIDE ACCESSIBILITY & ASSESS PROJ(GAAP)	84.368		-	-	2,015,555		2,015,555	-
Grants for State Assessments and Related Activities	84.369		-	-	4,539,595		4,539,595	-
STRIVING READERS COMPREHENSIVE LITERACY	84.371		-	-	6,820		6,820	-
Statewide Longitudinal Data System	84.372		-	-	1,372,099		1,372,099	-
School Improvement Grants	84.377		-	-	4,602,859		4,602,859	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	3,724	-		3,724	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	198,698	-		198,698	-
RTTT_Assessment Grant -PARCC	84.395		-	-	-		-	-
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		-	-	-		-	-
Pass-Through University of Massachusetts - Boston	84.407	B000556635	-	-	24,861		24,861	-
RTTT-ELC MARYLAND EXCELS	84.412		-	-	-		-	-
Prom readiness of Minors in Suppl Security Income	84.418		-	-	5,583,746		5,583,746	-
Pass-Through TransCen, Inc.	84.418	DEXP4400146	-	-	21,039		21,039	-
Preschool Development Grants	84.419		-	-	14,786,304		14,786,304	-
Pass-Through YMCA	84.419	S419B150034	26,354	-	-		26,354	-
Disability Innovation Fund (DIF)	84.421		-	-	3,289,833		3,289,833	2,704,410
MD Workbased Learning Collaborative	84.421		-	-	1,316,985		1,316,985	-
TITLE IV PART A - ADMIN	84.424		-	-	1,166,166		1,166,166	-
HOMELESS ASST-EL/SEC VII B	84.496		-	-	392,101		392,101	-
Department of Education	84.Unknown		-	-	4,055		4,055	-
Pass-Through American Institutes for Research	84.Unknown	1113100001	-	-	84,657		84,657	-
Remote Classroom Technology Grant	84.Unknown		-	-	15,000		15,000	-
TOTAL U.S. DEPARTMENT OF EDUCATION (ED)			1,184,335	1,174,592,742	643,436,369		1,819,213,446	3,531,394
NATIONAL ARCHIVES & RECORDS ADMINISTRATION								
National Historical Publications & Records Grants	89.003		-	-	3,544		3,544	-
National Historical Publications and Records Grants	89.003		123,536	-	-		123,536	-
TOTAL NATIONAL ARCHIVES & RECORDS ADMINISTRATION			123,536	-	3,544		127,080	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Contract / Other	93.000		-	-	4,032,943		4,032,943	227,181
Demonstration Proj For Med Reserve Corporation								
Pass-Through National Association of County & City Health Officials Public Health Information	93.008	Unknown	-	-	3,550		3,550	-
Programs for Prevention of Elder Abuse	93.041		-	-	98,941		98,941	98,941
Long term care ombudsman services for older individuals	93.042		-	-	361,027		361,027	361,027
Special Programs for the Aging: Title III, Part F: Disease Prevention and Health Promotion Services	93.043		-	-	395,834		395,834	395,834
Aging Cluster								
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers	93.044		-	-	6,566,973		6,566,973	6,566,973
Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045		-	-	11,590,149		11,590,149	11,590,149
Nutrition Services Incentive Program	93.053		-	-	1,570,597		1,570,597	1,570,597
Total Aging Cluster						\$ 19,727,719		
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects & Programs	93.048		-	-	558,466		558,466	558,466
Nation Family Caregiver Support Program	93.052		-	-	2,806,495		2,806,495	2,806,495
Global AIDS	93.067		-	-	47,916,288		47,916,288	11,144,332
Pass-Through Catholic Relief Services	93.067	ZM.16.8025.90.01.11	-	-	25,062		25,062	-
Pass-Through Center for Clinical Care and Research	93.067	PMET	-	-	30,425		30,425	-
Pass-Through Center for Clinical Care and Research	93.067	SEEDS	-	-	94,001		94,001	-
Pass-Through Institute of Human Virology, Nigeria	93.067	1NU2GGH002099-01	-	-	737,010		737,010	-
Pass-Through University of Zambia	93.067	NU2GGH001917-01-00	-	-	232,579		232,579	-
Public Health Emergency Preparedness	93.069		-	-	12,005,095		12,005,095	7,817,192
Pass-Through Baltimore City Health Department	93.069	CO 38080	-	-	82,428		82,428	-
ASTHMA- FROM A PUBLIC HEALTH PERSPECTIVE	93.070		-	-	810,133		810,133	15,813
DEPT OF HHS LIS/MSP (MIPPA)	93.071		-	-	271,200		271,200	271,200
LRCARE-MD LIFESPAN RESPITE CARE	93.072		-	-	36,555		36,555	-
Zika Surveillance & Intervention	93.073		-	-	227,344		227,344	227,344
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		3,806,204	-	-		3,806,204	2,084,647
Pass-Through Pacific Northwest National Laboratory op. Battelle	93.077	0000561389	28,285	-	-		28,285	-
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		-	-	-		-	-
Pass-Through Center for Disease Dynamics, Economics, & Policy	93.084	184201MDSOB	32,600	-	-		32,600	-
Research on Research Integrity	93.085		243,687	-	-		243,687	49,809
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		-	-	-		-	-
Pass-Through Virginia Polytechnic Institute & State University	93.086	43189019113	198,025	-	-		198,025	70,887
IVE-Guardianship	93.090		-	-	2,500,279		2,500,279	-
PERSONAL RESPONSIBILITY EDUCATION	93.092		-	-	988,708		988,708	771,086
Food and Drug Administration Research	93.103		2,924,686	-	-		2,924,686	592,295
Pass-Through Children's National Medical Center	93.103	3000306201	105,313	-	-		105,313	-
Pass-Through National Institute of Pharmaceutical Technology and Education	93.103	NIPTEU01-UM-2018-001	17,990	-	-		17,990	-
Pass-Through National Institute of Pharmaceutical Technology and Educatio	93.103	NIPTE-U01-MD-2017-001	55,733	-	-		55,733	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Pass-Through National Institute of Pharmaceutical Technology and Educatio	93.103	NIPTE-U01-MD-2017-002	\$ 76,431	\$ -	\$ -	\$ -	\$ 76,431	\$ -
Pass-Through National Institute of Pharmaceutical Technology and Educatio	93.103	NIPTE-U01-MD-2016004	81,998	-	-	-	81,998	-
Pass-Through National Institute of Pharmaceutical Technology and Educatio	93.103	NIPTE-U01-MD-2016001	160,231	-	-	-	160,231	-
Pass-Through National Institute of Pharmaceutical Technology and Educatio	93.103	NIPTE-U01-MD-2015-001	205,361	-	-	-	205,361	-
Pass-Through National Institute of Pharmaceutical Technology and Educatio	93.103	NIPTE-U01-MD-2016-003	215,633	-	-	-	215,633	-
Pass-Through Nat'l Capital Consortium for Pediatric	93.103	PID30003062	47,430	-	-	-	47,430	25,000
Pass-Through Nevada, DHHS, Division of Child and Family Services	93.103	SOC-3646-FY17-KR21	-	-	94,195	-	94,195	-
Pass-Through University of Vermont	93.103	30689SUB001	5,139	-	-	-	5,139	-
Food and Drug Administration: Research	93.103		-	-	1,441,875	-	1,441,875	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		-	-	-	-	-	-
Pass-Through Montgomery County Collaboration Council For Childr	93.104	39518	13,972	-	-	-	13,972	-
Pass-Through Prince George's County Health, Human Services & Education	93.104	0519-1057-2016	-	-	178,452	-	178,452	-
Area Health Education Centers	93.107		-	-	252,463	-	252,463	183,572
Maternal and Child Health Federal Consolidated Programs	93.110		-	-	463,324	-	463,324	29,087
Pass-Through School Based Health Alliance	93.110	SBHA & UMB Year 4	-	-	324,610	-	324,610	-
Environmental Health	93.113		40,747	-	152,645	-	193,392	-
Pass-Through Georgia Institute of Technology	93.113	RJ163G1	135,140	-	-	-	135,140	-
Project Grants and Cooperative agreements for Tuberculosis Control Programs	93.116		-	-	1,313,754	-	1,313,754	425,513
Oral Diseases and Disorders Research	93.121		468,239	-	42,137	-	510,376	20,000
Nurse Anesthetist Traineeship	93.124		-	-	34,415	-	34,415	-
Emergency Medical Services for Children	93.127		-	-	32,156	-	32,156	-
Pass-Through Johns Hopkins University	93.127	2003090146	-	-	75,862	-	75,862	-
Primary Care Services: Resource Coordination and Development: Primary Care Offices	93.130		-	-	156,180	-	156,180	6,426
Injury Prevention and Control Research and State and Community Based Programs	93.136		-	-	3,185,005	-	3,185,005	1,602,104
Pass-Through University of Utah	93.136	10045261-02	-	-	69,839	-	69,839	-
Community Programs to Improve Minority Health Grant Program	93.137		-	-	-	-	-	-
Pass-Through Community Clinic, Inc.	93.137	18010106	-	-	7,838	-	7,838	-
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143		104,248	-	-	-	104,248	37,613
HIV-Related Training and Technical Assistance	93.145		-	-	-	-	-	-
Pass-Through University of Pittsburgh	93.145	9008957 (125416-4)	-	-	6,090	-	6,090	-
Pass-Through University of Pittsburgh	93.145	0050178 (128071-2)	-	-	7,316	-	7,316	-
Project for assistance in Transition from Homelessness (PATH)	93.150		-	-	1,126,002	-	1,126,002	1,126,002
Grants for State Loan Repayments	93.165		-	-	1,232,274	-	1,232,274	1,013,813
Human Genome Research	93.172		-	-	-	-	-	-
Pass-Through Dana Farber Cancer Institute	93.172	1228008	45,558	-	-	-	45,558	-
Pass-Through Dana Farber Cancer Institute	93.172	1228007	48,846	-	-	-	48,846	-
Pass-Through University of California - Berkeley	93.172	00008829	31,645	-	-	-	31,645	-
Research Related to Deafness and Communication Disorders	93.173		3,336,403	-	31,434	-	3,367,837	245,517
Pass-Through Carnegie-Mellon University	93.173	1090446367247	113,795	-	-	-	113,795	-
Pass-Through Communication Disorders Technology, Inc	93.173	10041003	3,209	-	-	-	3,209	-
Pass-Through McGill University	93.173	216730	64,523	-	-	-	64,523	-
Pass-Through University of Michigan	93.173	3004167514	1,888	-	-	-	1,888	-
Pass-Through University of Wisconsin	93.173	719K946	30,730	-	-	-	30,730	-
Engaging Public Hlth-intellectual Disable	93.184		-	-	174,857	-	174,857	50,000
Research and Training in Complementary and Integrative Health	93.213		-	-	39,735	-	39,735	-
Family Planning: Services	93.217		-	-	4,333,765	-	4,333,765	1,449,918
Research on Healthcare Costs, Quality and Outcomes	93.226		-	-	37,125	-	37,125	-
Pass-Through Dartmouth College	93.226	1536R295	-	-	2,581	-	2,581	-
Abstinence Education	93.235		-	-	736,381	-	736,381	732,652
ORAL HEALTH WORKFORCE ACTIVITIES	93.236		-	-	430,702	-	430,702	173,433
Mental Health Research Grants	93.242		4,129,443	-	499,155	-	4,628,598	365,202
Pass-Through Children's Hospital Boston	93.242	0000688918	317,191	-	-	-	317,191	-
Pass-Through Johns Hopkins University	93.242	2003571625	59,969	-	-	-	59,969	-
Pass-Through Michigan State University	93.242	RC105974A	106,856	-	-	-	106,856	-
Pass-Through MountainPass Technology LLC	93.242	15051784	71,680	-	-	-	71,680	35,730
Pass-Through Temple University	93.242	258846UM	35,800	-	-	-	35,800	-
Pass-Through Yale University (GM)	93.242	GR100660 CON80000836	18,000	-	-	-	18,000	-
Pass-Through University of Maryland, Baltimore	93.242	SR00004243	43,012	-	-	-	43,012	-
Substance Abuse and Mental Health Services	93.243		1,034,508	-	-	-	1,034,508	144,977
Pass-Through Baltimore County Public Schools	93.243	JNI-748-16	-	-	59,821	-	59,821	-
Pass-Through Baltimore County Public Schoo	93.243	JNI-748-16002	-	-	197,090	-	197,090	-
Pass-Through Chadwick Center for Children & Families	93.243	1001857-AWD	-	-	13,743	-	13,743	-
Pass-Through Community Connections, Inc.	93.243	UMD63135SAMHSA	-	-	67,112	-	67,112	-
Pass-Through Morehouse University	93.243	hbcu.CFE15-16/4	-	-	5,228	-	5,228	-
Pass-Through Morehouse School of Medicine -	93.243	hbcu.cfe 15-16/8	4,559	-	-	-	4,559	-
Pass-Through University of Pittsburgh	93.243	552697	-	-	12,043	-	12,043	-
Substance Abuse and Mental Health Services	93.243		-	-	11,526,286	-	11,526,286	6,579,632
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		-	-	1,948,634	-	1,948,634	165,655
Universal Newborn Hearing Screening	93.251		-	-	261,603	-	261,603	122,761
Poison Center Support and Enhancement Grant Program	93.253		-	-	277,719	-	277,719	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
MARYLAND OCCUPATIONAL HLTH SURVEILLANCE	93.262		\$ -	\$ -	\$ 42,521		\$ 42,521	\$ -
Nurse Faculty Loan Program (NFLP)	93.264		-	34,482	-		34,482	-
Immunization Grants	93.268		-	-	5,184,025		5,184,025	2,817,043
ADULT VIRAL HEPATITIS PREVENTION COORD	93.270		-	-	972,079		972,079	800,534
Alcohol Research Programs	93.273		429,144	-	71,779		500,923	-
Pass-Through Johns Hopkins University	93.273	2003299154	26,795	-	-		26,795	-
Pass-Through Research Circle Associates	93.273	UM092514	18,459	-	-		18,459	-
Pass-Through University of Texas at San Antonio	93.273	162257/161901	1,730	-	-		1,730	-
Drug Free Communities Support Program	93.276		-	-	125,456		125,456	-
Drug-Free Communities Support Program Grants	93.276		-	-	175,488		175,488	-
Drug Abuse and Addiction Research Programs	93.279		2,055,753	-	201,608		2,257,361	73,933
Pass-Through New York University School of Medicine; Langone Me	93.279	17A10000725801	40,484	-	-		40,484	-
Pass-Through University of North Carolina-Chapel Hill	93.279	5033475	300	-	-		300	-
Pass-Through University of Washington	93.279	UWSC8753	68,418	-	-		68,418	-
Pass-Through Wake Forest University	93.279	WFUHS553989	57,673	-	-		57,673	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		4,050,218	-	-		4,050,218	1,409,268
Pass-Through Georgia Institute of Technology	93.286	RH543G1	64,393	-	-		64,393	-
Pass-Through Johns Hopkins University	93.286	2003070374	1,419	-	-		1,419	-
Pass-Through Michigan State University	93.286	RC104170UMD	83,562	-	-		83,562	-
Pass-Through The Mind Research Network	93.286	6206-001 SUB-N1	127,194	-	-		127,194	-
Pass-Through The Mind Research Network	93.286	6247 SubN1	162,783	-	-		162,783	-
Pass-Through University of California - San Francisco	93.286	9088SC	1,226	-	-		1,226	-
MINORITY HLTH STATE PARTNERSHIP GRANT	93.296		-	-	260,952		260,952	-
Technological Innovations to Improve Human Health	93.296		17,215	-	-		17,215	-
Small Rural Hospital Improvement Grants	93.301		-	-	18,000		18,000	18,000
COMPREHENSIVE TOBACCO CONTROL PROGRAM	93.305		-	-	931,793		931,793	279,307
Minority Health and Health Disparities Research	93.307		102,395	-	-		102,395	-
Pass-Through CTIS	93.307	16113139	67,902	-	-		67,902	-
Pass-Through CTIS	93.307	18020577	153,799	-	-		153,799	-
Pass-Through University of Pittsburgh	93.307	0041119 (124864-9)	-	-	3,098		3,098	-
Minority Health and Health Disparities Research	93.307		685,269	-	-		685,269	124,634
Trans-NIH Research Support	93.310		4,204,994	-	-		4,204,994	605,776
Pass-Through Avera Rural Health Services	93.310	ARIECOS418	14,505	-	-		14,505	-
Pass-Through Institute of Human Virology, Nigeria	93.310	Unknown	-	-	47,724		47,724	-
Pass-Through Sanford Research	93.310	SR201715	16,361	-	-		16,361	-
Pass-Through Sanford Research	93.310	SR201808	23,498	-	-		23,498	-
Pass-Through University of Michigan	93.310	3001413387-PNT	-	-	22,799		22,799	2,800
Pass-Through University of Wisconsin-Madison	93.310	706K683	-	-	70,819		70,819	-
Trans-NIH Research Support	93.310		1,879,465	-	-		1,879,465	-
EHDHS SURVEILLANCE PRG ENHANCEMENT PLN	93.314		-	-	1,899		1,899	-
EMERGING INFECT PRG SUPPORT SUP PPF2014	93.317		-	-	1,454,669		1,454,669	42,415
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		-	-	4,256,259		4,256,259	2,844,861
BOTULINUM NEUROTOXIN ASSAY STUDY	93.322		-	-	10,000		10,000	-
BUILDING EPIDEMIOLOGY LAB(ELC)NON-PPHF	93.323		-	-	3,234,482		3,234,482	-
DEPT. OF HHS SHICAP	93.324		-	-	657,957		657,957	657,957
BRFSS/BEHAVIORAL RISK FACTOR SURV SYS	93.336		-	-	198,623		198,623	-
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	9,983,251	-		9,983,251	-
Research Infrastructure Programs	93.351		-	-	6,763		6,763	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		215,456	-	-		215,456	92,151
Advanced Education Nursing Traineeships	93.358		-	-	77,162		77,162	-
Nurse Education, Practice Quality and Retention Grants	93.359		-	-	382,081		382,081	-
Nursing Student Loans	93.364		-	700,524	-		700,524	-
Sickle Cell Treatment Demonstration Program	93.365		-	-	-		-	-
Pass-Through Johns Hopkins University	93.365	2002831889	-	-	2,721		2,721	-
Cancer Cause and Prevention Research	93.393		727,405	-	-		727,405	52,727
Pass-Through Northwestern University	93.393	60032716 UM	-	-	2,280		2,280	-
Pass-Through Radiant Creative Group, LLC	93.393	PO # UMBC-003	46,615	-	-		46,615	-
Pass-Through VentureWell	93.393	17103029	843	-	-		843	-
Cancer Detection and Diagnosis Research	93.394		296,752	-	-		296,752	-
Pass-Through University of Pennsylvania	93.394	574125	4,074	-	-		4,074	-
Pass-Through University of Pennsylvania	93.394	3919367	37,939	-	-		37,939	-
Cancer Treatment Research	93.395		264,048	-	-		264,048	8,246
Pass-Through Georgetown University	93.395	412515GR412475UMB	57,047	-	-		57,047	-
Pass-Through IGI Technologies, Inc.	93.395	0005	14,310	-	-		14,310	-
Pass-Through Johns Hopkins University	93.395	PO #2002493221	26,548	-	-		26,548	-
Pass-Through Mayo Clinic, Rochester	93.395	PO 64647960	-	-	1,727		1,727	-
Pass-Through NRG Oncology Foundation Inc.	93.395	Unknown	-	-	1,676		1,676	-
Cancer Biology Research	93.396		203,463	-	-		203,463	-
Pass-Through Massachusetts Institute of Technology	93.396	5710004166	31,333	-	-		31,333	-
Pass-Through Massachusetts Institute of Technology	93.396	88841	61,991	-	-		61,991	-

STATE OF MARYLAND

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018**

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Pass-Through University of Pittsburgh	93.396	00469101262961	\$ 15,638	\$ -	-		\$ 15,638	\$ -
Pass-Through University of Southern California	93.396	57872974	2,720	-	-		2,720	-
Cancer Centers Support Grants	93.397		-	-	-		-	-
Pass-Through Children's Hospital of Philadelphia	93.397	Unknown	-	-	4,168		4,168	-
Cancer Research Manpower	93.398		-	-	672,852		672,852	-
NON-ACA/PPHF-Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424		-	-	-		-	-
Pass-Through ChangeLab Solutions	93.424	MCSA0123-1/CDC7019	-	-	34,465		34,465	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		776,564	-	121,747		898,311	336,401
Pass-Through Carnegie Mellon University	93.433	1090476-370147	37,157	-	-		37,157	-
Pass-Through Carnegie Mellon University	93.433	1090516-389425	83,625	-	-		83,625	-
Pass-Through TransCen, Inc.	93.433	90DP00890100	67,255	-	-		67,255	-
Pass-Through TransCen, Inc.	93.433	90RT50340200	204,784	-	-		204,784	-
Food Safety and Security Monitoring Project	93.448		-	-	221,854		221,854	-
Maternal, Infant, and Early Childhood Home Visiting Cluster								
MATERNAL INFANT & EARLY CHILDHD HME VIS	93.505		-	-	1,096,548		1,096,548	275,320
ACA Maternal Infant & Early Child HM Vst	93.870		-	-	6,491,592		6,491,592	3,393,214
Total Maternal, Infant, and Early Childhood Home Visiting Cluster						\$ 7,588,140		
AFFORDABLE CARE ACT	93.511		-	-	755,445		755,445	-
DEPT. OF HHS -ADRC-OPTIONS COUNSELING	93.517		-	-	319,248		319,248	319,248
AFFORDABLE CARE ACT BLD EPIDEMIOLOG LAB	93.521		-	-	1,585,368		1,585,368	763,690
ORAL HEALTH - APHA THE POWER OF POLICY	93.524		-	-	472,014		472,014	-
IMMUNIZATION GRANT PREVENT & PUB HLTH	93.539		-	-	36,623		36,623	-
Health Promotion and Disease Prevention Research Centers: PPHF - Affordable Care Act Projects	93.542		-	-	-		-	-
Pass-Through Johns Hopkins University	93.542	2002922540	27,630	-	-		27,630	-
Promoting Safe and Stable Families	93.556		-	-	3,413,403		3,413,403	-
TANF Cluster								
Temporary Assistance for Needy Families (TANF)	93.558		-	-	207,293,724		207,293,724	-
Pass-Through LMB Washington County	93.558	TANF	-	-	262,436		262,436	-
Total TANF Cluster						207,556,160		
Child Support Enforcement (CSE)	93.563		-	-	82,605,528		82,605,528	-
Refugee and Entrant Assistance: State Administered Programs	93.566		-	-	6,782,376		6,782,376	-
US DHHS Pass-Through MD State Department of Human Resources - Refugee and Entrant Assistance- State Administrated Programs	93.566	FIA/ORA-17-482-A1,A2	-	-	248,576		248,576	-
US DHHS Pass-Through MD State Department of Human Resources - Refugee and Entrant Assistance_Voluntary Agency Programs	93.567	FIA/ORA-17-487	-	-	215,273		215,273	-
Low-Income Home Energy Assistance (LIHEAP)	93.568		-	-	67,512,530		67,512,530	-
Community Services Block Grant (CSBG)	93.569		-	-	12,739,159		12,739,159	-
CCDF Cluster								
Child Care and Development Block Grant	93.575		-	-	29,861,830		29,861,830	-
Pass-Through MD Family Network	93.575	G1501MDCCDF	-	-	134,777		134,777	-
Child Care and Development Block Grant	93.575		-	-	38,115		38,115	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		-	-	53,958,206		53,958,206	-
Total CCDF Cluster						83,992,928		
Refugee and Entrant Assistance: Discretionary Grants	93.576		-	-	287,364		287,364	-
Targeted Assist	93.584		-	-	844,936		844,936	-
State Court Improvement Program	93.586		-	-	402,304		402,304	-
Grants to States for Access and Visitation Programs	93.597		-	-	155,301		155,301	-
Education and Training Vouchers	93.599		-	-	294,307		294,307	-
Head Start Program	93.600		-	-	128,248		128,248	-
Pass-Through - Maryland Family Network	93.600	Head Start	-	-	423,917		423,917	-
Health Care Innovation Awards (HCIA)	93.610		-	-	-		-	-
Pass-Through Johns Hopkins University	93.610	2002423967	-	-	17,781		17,781	-
TEFT IN COMMUNITY BASED LONG TERM SER	93.627		-	-	1,028,304		1,028,304	-
Development Disabilities Basic Support and Advocacy Grants	93.630		-	-	967,780		967,780	-
Developmental Disabilities Projects of National Significance	93.631		-	-	734		734	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	-	-		-	-
Pass-Through MD Center for Developmental Disabilities	93.632	90DDUC0041-01-00	-	-	29,621		29,621	-
ACA-Transforming Clinical Practice Initiative: Practice Transformation Networks (PTNs)	93.638		-	-	-		-	-
Pass-Through New Jersey Innovation Institute	93.638	380G15	-	-	832,790		832,790	483,675
Children's Justice Grants to States	93.643		-	-	304,912		304,912	184,687
Child Welfare Services: State Grants	93.645		-	-	3,970,368		3,970,368	-
Social Services Research and Demonstration	93.647		-	-	-		-	-
Pass-Through Child Trends	93.647	14010123	35,379	-	-		35,379	-
Child Welfare Research Training or Demonstration	93.648		-	-	530,983		530,983	48,687
Foster Care: Title IV-E	93.658		-	-	67,905,988		67,905,988	-
Adoption Assistance	93.659		-	-	20,530,575		20,530,575	-
Social Services Block Grant (SSBG)	93.667		-	-	52,230,988		52,230,988	-
Child Abuse and Neglect State Grants	93.669		-	-	549,315		549,315	-
Family Violence Prevention and Services/Grants for Battered Women's Shelters: States & Indian Tribes	93.671		-	-	1,583,685		1,583,685	1,538,909
Chafee Foster Care Independent Living	93.674		-	-	864,309		864,309	-
Mental and Behavioral Health Education and Training Grants	93.732		-	-	154,902		154,902	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
PPHF 2016 Increasing HPV Vaccine Coverg	93.733		\$ -	\$ -	\$ 165,338		\$ 165,338	
PUB HLTH APPROACHES ENSURING QUITLINE	93.735		-	-	277,349		277,349	185,189
BEHAVIORAL RISK FACTOR SURVEILLANCE SYS	93.745		-	-	64,458		64,458	-
APS-MD ADULT PROTECTIVE SERVICES	93.747		-	-	19,191		19,191	-
NAT BREAST & CANCER EARLY DET (NBCCEDP)	93.752		-	-	1,122		1,122	-
Childhood Lead Poisoning Prevention (YR 1 of 3)	93.753		-	-	327,166		327,166	-
HEALTHIEST MD SUS/ENHANCE HLTH(PPHF)	93.757		-	-	3,876,283		3,876,283	2,543,416
PREVENT HLTH & HLTH SER BLOCK GRANT-PPHF	93.758		-	-	2,270,322		2,270,322	1,265,551
State Children's Insurance Program (CHIP)	93.767		-	-	265,042,139		265,042,139	1,036,905
Medicaid Cluster								
State Medicaid Fraud Control Units	93.775		-	-	3,146,027		3,146,027	-
State Survey and Certification of Health Care Providers and Suppliers	93.777		-	-	6,067,239		6,067,239	590,006
Medical Assistance Program (Medicaid)	93.778		-	-	7,000,717,629		7,000,717,629	47,429,059
Total Medicaid Cluster						\$ 7,009,930,895		
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		-	-	-		-	-
Pass-Through Allegheny Science & Technology Corporation	93.779	CMS289C-1035-01	-	-	73,556		73,556	-
MARYLAND OPIOID RAPID RESPONSE-MORR	93.788		-	-	9,902,095		9,902,095	9,025,726
MONEY FOLLOWS THE PERSON	93.791		-	-	7,381,437		7,381,437	-
Increase Colorectal Cancer Screening	93.800		-	-	505,681		505,681	362,742
Heart Disease & Stroke Prevention Program and Diabetes Prevention - State and Local Public Health Actions to Prevent Obesity, Diabetes, and I	93.813		-	-	-		-	-
Pass-Through Allegany County Health Department	93.813	1422	-	-	1,262		1,262	-
ELC SUPPLEMENT FOR DOMESTIC EBOLA RESP	93.815		-	-	826,279		826,279	-
HPP Ebola Preparedness & Response	93.817		-	-	1,524,975		1,524,975	1,196,790
Cardiovascular Diseases Research	93.837		524,247	-	207,615		731,862	-
Pass-Through Duke University	93.837	2036361	182,488	-	-		182,488	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.837	0255-3107-4605	-	-	756		756	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.837	0255-3104-4605	-	-	3,068		3,068	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.837	Unknown	-	-	9,344		9,344	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.837	0255-3106-4605	-	-	18,438		18,438	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.837	Unknown	-	-	29,455		29,455	-
Pass-Through Johns Hopkins University	93.837	2003783866	27,220	-	-		27,220	-
Pass-Through Johns Hopkins University	93.837	2003001106	46,741	-	-		46,741	-
Pass-Through Kaiser Permanente Southern California	93.837	1010502UOM	21,938	-	-		21,938	21,418
Pass-Through NATIONAL MARROW DONOR PROGRAM	93.837	Protocol # 1102	-	-	32,287		32,287	-
Pass-Through Ohio State University	93.837	60060457	93	-	-		93	-
Lung Diseases Research	93.838		320,612	-	8,000		328,612	-
Blood Diseases and Resources Research	93.839		511,150	-	339,512		850,662	225,495
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		128,111	-	503,842		631,953	45,409
Pass-Through George Mason University	93.846	E2035481	51,289	-	-		51,289	-
Pass-Through Northwestern University	93.846	60036404UM	88,588	-	-		88,588	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		1,389,051	-	626,029		2,015,080	139,132
Pass-Through Case Western Reserve University	93.847	RES512563	11,740	-	-		11,740	-
Pass-Through Case Western Reserve University	93.847	RES512880	22,416	-	-		22,416	-
Pass-Through General Hospital Corp. d/b/a Massachusetts General Hospital	93.847	MGH fund# 225209	56,644	-	-		56,644	-
Pass-Through George Washington University	93.847	15-D21	9,972	-	-		9,972	-
Pass-Through Georgetown University	93.847	GR410782	3,349	-	-		3,349	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		325,508	-	404,115		729,623	69,996
Pass-Through Children's Hospital Medical Center	93.853	109540	-	-	167		167	-
Pass-Through Columbia University	93.853	4(GG012194)	4,539	-	-		4,539	-
Pass-Through Columbia University	93.853	ER PASS-THROUGH ENTI	204,608	-	-		204,608	-
Pass-Through General Hospital Corp. d/b/a Massachusetts General Hospital	93.853	Unknown	-	-	35,393		35,393	-
Pass-Through Johns Hopkins University	93.853	2003036226	60,800	-	-		60,800	-
Pass-Through University of Michigan	93.853	3002112008-SHN	-	-	25,606		25,606	-
Pass-Through University of Michigan	93.853	SUBK00004104-ESETT	-	-	31,814		31,814	-
Pass-Through Virginia Commonwealth University	93.853	PT112509SC107209	90,562	-	-		90,562	-
Allergy and Infectious Diseases Research	93.855		7,405,610	-	658,085		8,063,695	880,056
Pass-Through Benaroya Research Institute at Virginia Mason	93.855	ITN039ST	-	-	3,473		3,473	-
Pass-Through Centro Internacional de Entrenamiento e Investigac	93.855	00117	67,354	-	-		67,354	-
Pass-Through Duke University	93.855	UM1A1104681	-	-	1,009		1,009	-
Pass-Through Duke University	93.855	2036995	31,450	-	-		31,450	-
Pass-Through Duke University	93.855	2036998	149,934	-	-		149,934	-
Pass-Through Fred Hutchinson Cancer Research Center	93.855	0000871889	18,006	-	-		18,006	-
Pass-Through Fred Hutchinson Cancer Research Center	93.855	0000917454	80,568	-	-		80,568	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.855	0255-1368-4609	-	-	52,293		52,293	-
Pass-Through Integrated BioTherapeutics, Inc.	93.855	R43SP	62,949	-	-		62,949	-
Pass-Through Integrated BioTherapeutics, Inc.	93.855	R41ANTHRAX	82,070	-	-		82,070	-
Pass-Through Integrated BioTherapeutics, Inc.	93.855	RO1126587UMD01	214,334	-	-		214,334	-
Pass-Through Johns Hopkins University	93.855	2000990843	6,336	-	-		6,336	-
Pass-Through Ohio State University	93.855	60064515	2,529	-	-		2,529	-
Pass-Through Sanaria, Inc.	93.855	02853100001	110,890	-	-		110,890	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Pass-Through Stanford University	93.855	61282041122404	\$ 121,757	\$ -	\$ -		\$ 121,757	\$ -
Pass-Through The Scripps Research Institute	93.855	553128	230,588	-	-		230,588	-
Pass-Through University of Buffalo	93.855	R1032068	12,166	-	-		12,166	-
Pass-Through University of Nevada-Reno	93.855	UNR1839	3,952	-	-		3,952	-
Pass-Through University of Texas - Health Science Center at Hou	93.855	0010646A	103,023	-	-		103,023	-
Pass-Through University of Vermont	93.855	30044SUB51961	42,673	-	-		42,673	-
Biomedical Research and Research Training	93.859		6,413,262	-	3,629,029		10,042,291	568,947
Pass-Through George Washington University	93.859	16S15	76,007	-	-		76,007	-
Pass-Through Henry M. Jackson Foundation	93.859	2492	67,975	-	-		67,975	-
Pass-Through Rutgers, The State University of New Jersey	93.859	6056	32,440	-	-		32,440	-
Pass-Through Trinity University	93.859	24203840111	57,836	-	-		57,836	-
Pass-Through University of Cincinnati	93.859	011131-002	24,492	-	-		24,492	-
Pass-Through University of Michigan	93.859	3004135042	48,827	-	-		48,827	-
Pass-Through University of Michigan	93.859	3004135050	65,664	-	-		65,664	-
Pass-Through University of Michigan	93.859	3004636404	80,654	-	-		80,654	-
Pass-Through University of Michigan	93.859	3004764254	90,631	-	-		90,631	-
Pass-Through University of Michigan	93.859	3004754357	105,639	-	-		105,639	-
Pass-Through University of Pennsylvania	93.859	571605	17,059	-	-		17,059	-
Pass-Through University of Pittsburgh	93.859	0026281 (123833-3)	-	-	2,415		2,415	-
Pass-Through University of Wisconsin Madison	93.859	769K974	13,460	-	-		13,460	-
Biomedical Research and Research Training	93.859		138,924	-	-		138,924	-
Child Health and Human Development Extramural Research	93.865		-	-	80,205		80,205	8,556
Pass-Through Johns Hopkins University	93.865	2003480770	185,040	-	-		185,040	12,864
Pass-Through Sam Houston State University	93.865	22081A	20	-	-		20	-
Pass-Through University of California - Irvine	93.865	20173507	7,574	-	-		7,574	-
Pass-Through University of California - Irvine	93.865	20153234	325,780	-	-		325,780	-
Pass-Through University of Notre Dame	93.865	202253UMD	7,600	-	-		7,600	-
Child Health and Human Development Extramural Research	93.865		2,857,185	-	146,073		3,003,258	962,773
Aging Research	93.866		3,037,359	-	308,057		3,345,416	188,890
Pass-Through Cleveland Clinic Lerner College of Medicine of Cas	93.866	932SUB	42,001	-	-		42,001	-
Pass-Through The University of Florida	93.866	UFDSP00011997	185,341	-	-		185,341	-
Pass-Through University of Texas Health Science Center at San Antonio	93.866	161440/159773	2,824	-	-		2,824	-
Pass-Through Washington University	93.866	WU-19-49	3,087	-	-		3,087	-
Vision Research	93.867		2,303,974	-	-		2,303,974	432,413
Pass-Through Brigham & Women's Hospital	93.867	109582	25,389	-	-		25,389	-
Pass-Through Johns Hopkins University	93.867	2002896506	62,865	-	-		62,865	-
Pass-Through Johns Hopkins University	93.867	2003370123	75,450	-	-		75,450	-
Oral Health & Chronic Disease Coll Mod	93.875		-	-	274,673		274,673	140,974
NARMS - Retail Food Surveillance	93.876		-	-	128,263		128,263	-
Medical Library Assistance	93.879		-	-	1,445,265		1,445,265	223,363
Pass-Through University of Minnesota	93.879	P006296301	10,387	-	-		10,387	-
Grants for Primary Care Training and Enhancement	93.884		-	-	11,768		11,768	-
National Bioterrorism Hospital Preparedness	93.889		-	-	4,645,471		4,645,471	2,371,840
MARYLAND CANCER PREVENTION AND CONTROL	93.898		-	-	4,291,659		4,291,659	2,669,030
Rural Health Outreach – Rural Network Development Program	93.912		-	-	449,947		449,947	-
Grants to States for Operation of Offices of Rural Health	93.913		-	-	133,465		133,465	16,658
Pass-Through Associated Black Charities	93.913	18-2618 NO1	-	-	39,946		39,946	-
HIV Emergency Relief Project Grants	93.914		-	-	-		-	-
Pass-Through Associated Black Charities	93.914	16-2616 (03F)	-	-	1		1	-
Pass-Through Associated Black Charities	93.914	16-2616 (01E)	-	-	254		254	-
Pass-Through Associated Black Charities	93.914	15-2616	-	-	859		859	-
Pass-Through Associated Black Charities	93.914	16-2616 (007)	-	-	8,809		8,809	-
Pass-Through Associated Black Charities	93.914	16-2616 (020)	-	-	10,818		10,818	-
Pass-Through Associated Black Charities	93.914	16-2616 (016)	-	-	12,247		12,247	-
Pass-Through Associated Black Charities	93.914	18-245	-	-	20,427		20,427	-
Pass-Through Associated Black Charities	93.914	18-2465-NO1	-	-	23,953		23,953	-
Pass-Through Associated Black Charities	93.914	18-2618 NO1	-	-	37,208		37,208	-
Pass-Through Associated Black Charities	93.914	17-2619-03G	-	-	39,765		39,765	-
Pass-Through Associated Black Charities	93.914	17-2465-002	-	-	64,824		64,824	-
Pass-Through Associated Black Charities	93.914	18-2465-MC2	-	-	71,220		71,220	-
Pass-Through Associated Black Charities	93.914	18-2467	-	-	71,964		71,964	-
Pass-Through Associated Black Charities	93.914	16-2441 (35S)	-	-	76,193		76,193	-
Pass-Through Associated Black Charities	93.914	17-2618	-	-	117,802		117,802	-
Pass-Through Associated Black Charities	93.914	17-2467	-	-	151,679		151,679	-
Pass-Through Associated Black Charities	93.914	17-2465	-	-	191,701		191,701	-
Pass-Through Associated Black Charities	93.914	18-2619	-	-	244,757		244,757	-
Pass-Through Associated Black Charities	93.914	18-2618	-	-	316,502		316,502	-
Pass-Through Associated Black Charities	93.914	16-2441 (006)	-	-	365,590		365,590	-
Pass-Through Associated Black Charities	93.914	16-2616 (01A)	-	-	412,242		412,242	-
Pass-Through Associated Black Charities	93.914	16-2616	-	-	461,958		461,958	-
Pass-Through PG County Health Department	93.914	16-2616	-	-	173,775		173,775	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
HIV Care Formula Grants	93.917		\$ -	\$ -	\$ 36,832,298		\$ 36,832,298	\$ 6,710,156
PUBLIC HEALTH SERVICE ACT - AIDS	93.938		-	-	6,125		6,125	-
HIV Prevention Activities: Health Department Based	93.940		-	-	7,375,393		7,375,393	3,270,292
Pass-Through Baltimore City Health Department	93.940	Unknown	-	-	24,925		24,925	-
Pass-Through Baltimore City Health Department	93.940	PS18-1802	-	-	25,216		25,216	1,688
Pass-Through Baltimore City Health Department	93.940	37596	-	-	45,311		45,311	-
Pass-Through Baltimore City Health Department	93.940	38222	-	-	113,715		113,715	-
Pass-Through Baltimore City Health Department	93.940	38255	-	-	119,654		119,654	-
Pass-Through Baltimore City Health Department	93.940	C0# 38270	-	-	121,244		121,244	-
Pass-Through Baltimore City Health Department	93.940	38260	-	-	216,839		216,839	-
Pass-Through Maine Behavioral Healthcare	93.952	HHS-2016-ACF-ACYF-EV	-	-	519		519	-
HIV/AIDS Surveillance	93.944		-	-	915,466		915,466	-
Healthiest MD Sustaining/Enhancing Health	93.945		-	-	1,708,625		1,708,625	649,475
Pregnancy Risk Assessment	93.946		-	-	150,816		150,816	-
DHHS	93.956		-	-	134,530		134,530	-
Block Grants for Community Mental Health Services	93.958		-	-	8,803,863		8,803,863	7,299,142
Block Grants for Prevention and Treatment of Substance Abuse	93.959		-	-	34,027,858		34,027,858	23,608,129
Pass-Through Behavioral Healthy System Baltimore	93.959	AS418-50A-UMB	-	-	62,909		62,909	-
Dept. of Health & Human Services Office of Substance Abuse & Mental Health Adm.	93.959	Unknown	-	-	651,601		651,601	-
PPHF Geriatric Education Centers	93.969		-	-	-		-	-
Pass-Through Johns Hopkins University	93.969	PO 2002692355	-	-	53,870		53,870	-
Preventive Health Services: Sexually Transmitted Diseases Control Grants	93.977		-	-	1,123,866		1,123,866	463,218
International Research and Research Training	93.989		-	-	1,256,328		1,256,328	134,946
Pass-Through Virginia Tech	93.989	29025	2	-	-		2	-
Maternal and Child Health Services Block Grant to the States	93.994		-	-	10,954,181		10,954,181	5,393,875
Centers for Disease Control and Prevention	93.IPA		-	-	17,668		17,668	-
National Institute of Health	93.IPA		-	-	72,724		72,724	-
Department of Health and Human Services	93.RD		183,120,814	-	-		183,120,814	23,652,714
Pass-Through Albany Medical College	93.RD	515476-UMB	230,755	-	-		230,755	-
Pass-Through Anne Arundel County Partnership for Children, Youth, & Famil	93.RD	RESPOND	209,068	-	-		209,068	-
Pass-Through Arizona State University	93.RD	17-019	51,250	-	-		51,250	-
Pass-Through Baltimore City Health Department	93.RD	CO#38197	3,661	-	-		3,661	-
Pass-Through Baltimore City Health Department	93.RD	CO#38196	75,295	-	-		75,295	-
Pass-Through Baltimore City Health Department	93.RD	CO # 37808	105,732	-	-		105,732	-
Pass-Through Baltimore City Health Department	93.RD	CO#37807	107,258	-	-		107,258	-
Pass-Through Baylor College of Medicine	93.RD	7000000030	5,387	-	-		5,387	-
Pass-Through Baylor College of Medicine	93.RD	2R01DC003594	90,880	-	-		90,880	-
Pass-Through Boston University	93.RD	4500002437	36,770	-	-		36,770	-
Pass-Through Brigham and Womens Hospital	93.RD	113340	143	-	-		143	-
Pass-Through Brigham and Womens Hospital	93.RD	117717	6,022	-	-		6,022	-
Pass-Through Brigham and Womens Hospital	93.RD	01AG048270-01	17,224	-	-		17,224	-
Pass-Through Broad Institute Inc	93.RD	5230123-5500000733	124,709	-	-		124,709	-
Pass-Through Broad Institute Inc	93.RD	5000471-5500001055	330,515	-	-		330,515	-
Pass-Through Capricor Therapeutics	93.RD	HLHS	356,481	-	-		356,481	-
Pass-Through Case Western Reserve University	93.RD	RES511134	3,309	-	-		3,309	-
Pass-Through Case Western Reserve University	93.RD	RES512527	12,284	-	-		12,284	-
Pass-Through Case Western Reserve University	93.RD	RES509479	15,315	-	-		15,315	-
Pass-Through Case Western Reserve University	93.RD	RES512233	89,816	-	-		89,816	-
Pass-Through Case Western Reserve University	93.RD	RES511860	208,101	-	-		208,101	-
Pass-Through CASE, Center for Adoption Support & Education	93.RD	90C01121-02-03	211,217	-	-		211,217	-
Pass-Through CASE, Center for Adoption Support & Education	93.RD	90CO1121-02-04	546,122	-	-		546,122	-
Pass-Through Catholic Medical Mission Board	93.RD	CMMB-GH001970	1,236,970	-	-		1,236,970	704,236
Pass-Through Center for Social Innovation	93.RD	R21-2015	1,823	-	-		1,823	-
Pass-Through Center for Social Innovation	93.RD	R44MH111283-01	6,599	-	-		6,599	-
Pass-Through Center for Social Innovation	93.RD	IR43MH110286-01	9,213	-	-		9,213	-
Pass-Through Children's Hospital of Philadelphia	93.RD	9400690000	26	-	-		26	-
Pass-Through Children's Hospital of Philadelphia	93.RD	ACT# 330182	6,003	-	-		6,003	-
Pass-Through Children's Hospital of Philadelphia	93.RD	27007-3209440821	39,778	-	-		39,778	-
Pass-Through Children's National Medical Center	93.RD	30003061-02-17	40,848	-	-		40,848	-
Pass-Through Columbia University	93.RD	1(GG012736-02)	13,376	-	-		13,376	-
Pass-Through Columbia University	93.RD	1GG012736-02	20,221	-	-		20,221	-
Pass-Through Columbia University	93.RD	GG010432	32,548	-	-		32,548	-
Pass-Through Columbia University	93.RD	1(GG012011-02)	74,301	-	-		74,301	-
Pass-Through Columbia University	93.RD	1(GG011608-01)	117,166	-	-		117,166	-
Pass-Through Dartmouth College	93.RD	R1006	19,448	-	-		19,448	-
Pass-Through Department of Health and Human Services	93.RD	IU54MD008608-01	47,428	-	-		47,428	-
Pass-Through Duke Clinical Research Institute	93.RD	203-8411	20,571	-	-		20,571	-
Pass-Through Duke Clinical Research Institute	93.RD	203 7697	26,453	-	-		26,453	-
Pass-Through Duke University	93.RD	2035381	168,099	-	-		168,099	-
Pass-Through Duke University	93.RD	2035382	499,839	-	-		499,839	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Pass-Through Duke University Medical Center	93.RD	2036683	\$ 37,031	\$ -	\$ -		\$ 37,031	\$ -
Pass-Through East Carolina University	93.RD	A16-0052-S001	17,634	-	-		17,634	-
Pass-Through Emory University	93.RD	S624236	2,695	-	-		2,695	-
Pass-Through Evidence Based Practice Institute, LLC	93.RD	PO 2R44MH987349-02A1	62,083	-	-		62,083	-
Pass-Through Fred Hutchinson Cancer Research Center	93.RD	932730	3,229	-	-		3,229	-
Pass-Through Fred Hutchinson Cancer Research Center	93.RD	903175	27,395	-	-		27,395	-
Pass-Through Geisinger Clinic	93.RD	7019257	6,571	-	-		6,571	-
Pass-Through General Hospital Corp. d/b/a Massachusetts General Hospital	93.RD	Subaward No 226025	150,560	-	-		150,560	-
Pass-Through George Washington University	93.RD	15-M28	24,953	-	-		24,953	-
Pass-Through Georgetown University	93.RD	412428_GR412396-UMB	91,775	-	-		91,775	-
Pass-Through Georgetown University	93.RD	412398_GR412234-UMB	154,416	-	-		154,416	-
Pass-Through Georgia Institute of Technology	93.RD	RH543-G2	21,528	-	-		21,528	-
Pass-Through Georgia Institute of Technology	93.RD	RH402-G1	27,508	-	-		27,508	-
Pass-Through GPB Scientific LLC	93.RD	NEED AWARD NUMBER	12,426	-	-		12,426	-
Pass-Through GPB Scientific LLC	93.RD	2R42CA174121	76,078	-	-		76,078	-
Pass-Through Harpoon Medical	93.RD	SBIR R44HL131101	273,035	-	-		273,035	-
Pass-Through Harvard University	93.RD	227032	2,068	-	-		2,068	-
Pass-Through Harvard University	93.RD	1029006	38,437	-	-		38,437	24,046
Pass-Through Harvard University	93.RD	1029998	334,796	-	-		334,796	182,608
Pass-Through Health Research, Inc.	93.RD	5732-01	39,142	-	-		39,142	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military	93.RD	3475	384,918	-	-		384,918	-
Pass-Through Howard University	93.RD	0006938-1000072051/2	165,668	-	-		165,668	-
Pass-Through Indiana University	93.RD	5R01GM111695	2,424	-	-		2,424	-
Pass-Through Indiana University	93.RD	5R01GM111695-03	6,726	-	-		6,726	-
Pass-Through Institute of Human Virology, Nigeria	93.RD	5U54HG006947	3,140	-	-		3,140	-
Pass-Through Institute of Human Virology, Nigeria	93.RD	Unknown	419,048	-	-		419,048	-
Pass-Through Johns Hopkins Hospital	93.RD	2003137105	34,359	-	-		34,359	-
Pass-Through Johns Hopkins University	93.RD	2001250017	1	-	-		1	-
Pass-Through Johns Hopkins University	93.RD	2001721377	156	-	-		156	-
Pass-Through Johns Hopkins University	93.RD	2003073933	215	-	-		215	-
Pass-Through Johns Hopkins University	93.RD	5R01AA016346-06	4,394	-	-		4,394	-
Pass-Through Johns Hopkins University	93.RD	2003062408	9,154	-	-		9,154	-
Pass-Through Johns Hopkins University	93.RD	2003039366	9,369	-	-		9,369	-
Pass-Through Johns Hopkins University	93.RD	2003304847	10,428	-	-		10,428	-
Pass-Through Johns Hopkins University	93.RD	2003218969	11,483	-	-		11,483	-
Pass-Through Johns Hopkins University	93.RD	2002555259	13,032	-	-		13,032	-
Pass-Through Johns Hopkins University	93.RD	2003031158	13,485	-	-		13,485	-
Pass-Through Johns Hopkins University	93.RD	2003001105/200297396	15,000	-	-		15,000	-
Pass-Through Johns Hopkins University	93.RD	2002973969	20,321	-	-		20,321	-
Pass-Through Johns Hopkins University	93.RD	2003171499	21,608	-	-		21,608	-
Pass-Through Johns Hopkins University	93.RD	2003137105	22,010	-	-		22,010	-
Pass-Through Johns Hopkins University	93.RD	2003231679	22,482	-	-		22,482	-
Pass-Through Johns Hopkins University	93.RD	2H12HA28847-03-00	25,640	-	-		25,640	-
Pass-Through Johns Hopkins University	93.RD	PO #2002736371	26,609	-	-		26,609	-
Pass-Through Johns Hopkins University	93.RD	2003771958	28,078	-	-		28,078	-
Pass-Through Johns Hopkins University	93.RD	2003420843	28,516	-	-		28,516	-
Pass-Through Johns Hopkins University	93.RD	2003164523	30,888	-	-		30,888	-
Pass-Through Johns Hopkins University	93.RD	2003459643	35,383	-	-		35,383	-
Pass-Through Johns Hopkins University	93.RD	2003451224	41,783	-	-		41,783	-
Pass-Through Johns Hopkins University	93.RD	188435911	44,988	-	-		44,988	-
Pass-Through Johns Hopkins University	93.RD	2003099855	64,153	-	-		64,153	-
Pass-Through Johns Hopkins University	93.RD	PO 2001691154	66,169	-	-		66,169	-
Pass-Through Johns Hopkins University	93.RD	2003505403	73,872	-	-		73,872	-
Pass-Through Johns Hopkins University	93.RD	2003177746	90,417	-	-		90,417	-
Pass-Through Johns Hopkins University	93.RD	2003443759	105,267	-	-		105,267	-
Pass-Through Johns Hopkins University	93.RD	2003228860	125,521	-	-		125,521	-
Pass-Through Johns Hopkins University	93.RD	2002787424	155,209	-	-		155,209	-
Pass-Through Johns Hopkins University	93.RD	2002022843	281,798	-	-		281,798	-
Pass-Through Johns Hopkins University	93.RD	2002772825	298,591	-	-		298,591	-
Pass-Through Johns Hopkins University	93.RD	2001895567/568/569	453,926	-	-		453,926	-
Pass-Through Keystone Nano	93.RD	1R44CA195793-01	135,581	-	-		135,581	97,094
Pass-Through Lehigh University	93.RD	543523-78001	26,805	-	-		26,805	-
Pass-Through Leidos Biomedical Research, Inc	93.RD	17X082	18,167	-	-		18,167	-
Pass-Through LifeSensors, Inc.	93.RD	14092722	22,415	-	-		22,415	-
Pass-Through Massachusetts Institute of Technology	93.RD	110822	54,275	-	-		54,275	-
Pass-Through Mayo Clinic Jacksonville	93.RD	63522919	535,804	-	-		535,804	-
Pass-Through MD Anderson Cancer Center	93.RD	3784	112,528	-	-		112,528	-
Pass-Through Michigan State University	93.RD	51-0860UMB1/61-0860UMB	3,088	-	-		3,088	-
Pass-Through Michigan State University	93.RD	RC107329UMAR	62,944	-	-		62,944	-
Pass-Through Michigan State University	93.RD	RC106925A	282,581	-	-		282,581	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Pass-Through Minneapolis Medical Research Foundation	93.RD	Unknown	\$ 50,965	\$ -	\$ -		\$ 50,965	\$ -
Pass-Through Miriam Hospital	93.RD	710-9197	14,154	-	-		14,154	-
Pass-Through New York Medical College	93.RD	122580	21,071	-	-		21,071	-
Pass-Through New York University	93.RD	16-A0-00-005168-01	16,051	-	-		16,051	-
Pass-Through New York University	93.RD	13-A1-00-110806-01	279,136	-	-		279,136	-
Pass-Through Oak Ridge Associated Universities	93.RD	16113318	61,198	-	-		61,198	-
Pass-Through Ohio State University	93.RD	60048444	21,939	-	-		21,939	-
Pass-Through Penn State Milton S. Hershey Medical Center	93.RD	UMDNR17259	2,088	-	-		2,088	-
Pass-Through Penn State Milton S. Hershey Medical Center	93.RD	UMDNR012757	21,895	-	-		21,895	-
Pass-Through Pennsylvania State University	93.RD	5641-UMB-DHHS-4425	31,289	-	-		31,289	-
Pass-Through Planet Biotechnology, Inc.	93.RD	2R44 114023-02A1	24,055	-	-		24,055	-
Pass-Through Profectus BioSciences, Inc.	93.RD	1R44AI114319	19,806	-	-		19,806	-
Pass-Through Quality Biological, Inc.	93.RD	AI110259	66,749	-	-		66,749	-
Pass-Through Rakta Therapeutics, Inc.	93.RD	2015-002	32,659	-	-		32,659	-
Pass-Through Rsch Foundation of SUNY, Univ @ Albany	93.RD	14-08/RF#113708-6-6159	44,141	-	-		44,141	-
Pass-Through Rsch Foundation of SUNY, Univ @ Albany	93.RD	14-08/RF#113708-6-6158	132,169	-	-		132,169	-
Pass-Through Rutgers Biomedical and Health Sciences	93.RD	400	12,233	-	-		12,233	-
Pass-Through Seattle Children's Research Institute	93.RD	11417SUB	23,526	-	-		23,526	-
Pass-Through Stanford University	93.RD	61695621-123526	14,227	-	-		14,227	-
Pass-Through Stanford University	93.RD	60803926-110818	79,215	-	-		79,215	30,498
Pass-Through State University of New York	93.RD	R1111243	6,422	-	-		6,422	-
Pass-Through State University of New York	93.RD	R1091464	15,535	-	-		15,535	-
Pass-Through State University of New York	93.RD	R1033274	34,275	-	-		34,275	-
Pass-Through Texas A & M University	93.RD	06-S150632	53,812	-	-		53,812	-
Pass-Through Texas A & M University	93.RD	PA-13-303	62,682	-	-		62,682	-
Pass-Through The Lewin Group	93.RD	HHSM-500-2014-00033I	21,688	-	-		21,688	-
Pass-Through The Research Foundation of State University of New York	93.RD	79050-1141743	45,106	-	-		45,106	-
Pass-Through The Scripps Research Institute	93.RD	5-50901	47,538	-	-		47,538	-
Pass-Through The Scripps Research Institute	93.RD	5-53255	84,730	-	-		84,730	-
Pass-Through The Washington University	93.RD	IUGIEY025181-01	4,104	-	-		4,104	-
Pass-Through The Washington University	93.RD	WU-18-288	67,624	-	-		67,624	-
Pass-Through Thomas Jefferson University	93.RD	080-18007-S28301	3,275	-	-		3,275	-
Pass-Through Thomas Jefferson University	93.RD	Sub#080-05000-S03002	27,655	-	-		27,655	-
Pass-Through Tulane University, Health Sciences Campus	93.RD	TUL-HSC-465-13/14	8,856	-	-		8,856	-
Pass-Through University at Albany/SUNY Research Foundation	93.RD	79050-1141744	15,005	-	-		15,005	-
Pass-Through University of Alabama at Birmingham	93.RD	000508172-SP006-008	23,104	-	-		23,104	-
Pass-Through University of Alabama at Birmingham	93.RD	000510993-001	79,277	-	-		79,277	-
Pass-Through University of Alabama at Birmingham	93.RD	000514989-SP005-001	378,232	-	-		378,232	-
Pass-Through University of Alabama at Birmingham	93.RD	00514989-SP003-001	607,529	-	-		607,529	-
Pass-Through University of Arizona	93.RD	Sub No# 264342	72,090	-	-		72,090	-
Pass-Through University of California	93.RD	2017-3501	1,363	-	-		1,363	-
Pass-Through University of California	93.RD	8656sc	31,198	-	-		31,198	-
Pass-Through University of California	93.RD	8766sc	31,564	-	-		31,564	-
Pass-Through University of California	93.RD	8805sc	37,369	-	-		37,369	-
Pass-Through University of California	93.RD	10479SC	41,555	-	-		41,555	-
Pass-Through University of California	93.RD	9935SC	41,988	-	-		41,988	-
Pass-Through University of California	93.RD	1505 G VA648	46,257	-	-		46,257	-
Pass-Through University of California	93.RD	9256SC	47,708	-	-		47,708	-
Pass-Through University of California	93.RD	30842-UMB	48,953	-	-		48,953	-
Pass-Through University of California	93.RD	201403885-01	69,161	-	-		69,161	-
Pass-Through University of California	93.RD	NS086090	74,921	-	-		74,921	-
Pass-Through University of Chicago	93.RD	FP041028-03	157,946	-	-		157,946	-
Pass-Through University of Cincinnati	93.RD	009997-005	4,021	-	-		4,021	-
Pass-Through University of Cincinnati	93.RD	011078-003	20,729	-	-		20,729	-
Pass-Through University of Cincinnati	93.RD	010182-002	67,581	-	-		67,581	-
Pass-Through University of Cincinnati	93.RD	010333-002	70,524	-	-		70,524	-
Pass-Through University of Colorado	93.RD	NEED AWARD NUMBER	2,271	-	-		2,271	-
Pass-Through University of Delaware	93.RD	35818	57,969	-	-		57,969	-
Pass-Through University of Florida	93.RD	UFDSP00011170	4,770	-	-		4,770	-
Pass-Through University of Florida	93.RD	UFDSP00011998	23,130	-	-		23,130	-
Pass-Through University of Florida	93.RD	UFDSP00012018	25,857	-	-		25,857	-
Pass-Through University of Iowa	93.RD	1001639892	70,956	-	-		70,956	-
Pass-Through University of Kansas Center for Research, Inc.	93.RD	1R01HD077260	49,593	-	-		49,593	-
Pass-Through University of Kentucky	93.RD	3200000734-17-064	18,153	-	-		18,153	-
Pass-Through University of Louisville	93.RD	ULRF 14-0588C1-03	94,449	-	-		94,449	-
Pass-Through University of Massachusetts	93.RD	WA00234591/RFS2015090	42,190	-	-		42,190	-
Pass-Through University of Massachusetts	93.RD	18-009999 A00	47,893	-	-		47,893	-
Pass-Through University of Miami	93.RD	667816	1,195	-	-		1,195	-
Pass-Through University of Miami	93.RD	265	30,289	-	-		30,289	-
Pass-Through University of Michigan	93.RD	3004195230	17,832	-	-		17,832	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Pass-Through University of Michigan	93.RD	3303773934	\$ 28,548	\$ -	\$ -		\$ 28,548	\$ -
Pass-Through University of Minnesota	93.RD	P006124705	12,964	-	-		12,964	-
Pass-Through University of Minnesota	93.RD	H006587401	134,354	-	-		134,354	-
Pass-Through University of Nevada	93.RD	UNR-17-57	17,400	-	-		17,400	-
Pass-Through University of North Carolina at Chapel Hill	93.RD	R01GM041935	17,471	-	-		17,471	-
Pass-Through University of North Carolina at Chapel Hill	93.RD	5101163	56,497	-	-		56,497	-
Pass-Through University of North Carolina at Chapel Hill	93.RD	5032964	142,769	-	-		142,769	-
Pass-Through University of North Texas Health Science Center at Fort Wort	93.RD	RF00021-2017-0317	118,909	-	-		118,909	-
Pass-Through University of Oregon	93.RD	215800A	7,321	-	-		7,321	-
Pass-Through University of Pennsylvania	93.RD	573809	176	-	-		176	-
Pass-Through University of Pennsylvania	93.RD	573804	4,699	-	-		4,699	-
Pass-Through University of Pennsylvania	93.RD	5R01NR014784	5,326	-	-		5,326	-
Pass-Through University of Pennsylvania	93.RD	574566	6,925	-	-		6,925	-
Pass-Through University of Pennsylvania	93.RD	1U19AI131130-01	14,353	-	-		14,353	-
Pass-Through University of Pennsylvania	93.RD	572652	16,005	-	-		16,005	-
Pass-Through University of Pennsylvania	93.RD	572688	24,411	-	-		24,411	-
Pass-Through University of Pennsylvania	93.RD	569310	141,927	-	-		141,927	-
Pass-Through University of Pittsburgh	93.RD	56675	9,751	-	-		9,751	-
Pass-Through University of Pittsburgh	93.RD	0040521 (124995-2)	20,839	-	-		20,839	-
Pass-Through University of Pittsburgh	93.RD	0032126 (124283-1)	48,399	-	-		48,399	-
Pass-Through University of Pittsburgh	93.RD	0053367 128510-2	53,899	-	-		53,899	-
Pass-Through University of Pittsburgh	93.RD	004427 120519-2	75,216	-	-		75,216	-
Pass-Through University of South Florida	93.RD	6201-1196-00-A	31,793	-	-		31,793	-
Pass-Through University of Southern California	93.RD	104025459	889	-	-		889	-
Pass-Through University of Southern California	93.RD	76248973	45,317	-	-		45,317	-
Pass-Through University of Southern California	93.RD	57872974	127,845	-	-		127,845	-
Pass-Through University of Texas at Austin	93.RD	UTA16-001233	11,704	-	-		11,704	-
Pass-Through University of Texas at San Antonio	93.RD	1000001529	13,690	-	-		13,690	-
Pass-Through University of Texas at San Antonio	93.RD	162257/161901	15,685	-	-		15,685	-
Pass-Through University of Texas Health Science Center at Houston	93.RD	0010416C	15,687	-	-		15,687	-
Pass-Through University of Texas Health Science Center at Houston	93.RD	0010667C	44,502	-	-		44,502	-
Pass-Through University of Texas Health Science Center at San Antonio	93.RD	162921/160186	12,938	-	-		12,938	-
Pass-Through University of Texas Health Science Center at San Antonio	93.RD	161409-156196	22,644	-	-		22,644	-
Pass-Through University of Vermont	93.RD	HD078322	97	-	-		97	-
Pass-Through University of Vermont	93.RD	32146SUB52470	2,262	-	-		2,262	-
Pass-Through University of Vermont	93.RD	31095 SUB52205	12,018	-	-		12,018	-
Pass-Through University of Washington	93.RD	UWSC9786	14,858	-	-		14,858	-
Pass-Through Vanderbilt University Medical Center	93.RD	VUMC38290R	17,714	-	-		17,714	-
Pass-Through Vanderbilt University Medical Center	93.RD	UMC 40290	186,103	-	-		186,103	-
Pass-Through Virginia Commonwealth University	93.RD	PD303317-SC107184	30,788	-	-		30,788	-
Pass-Through Virginia Commonwealth University	93.RD	PT109100-SC106829	110,439	-	-		110,439	-
Pass-Through Virginia Commonwealth University	93.RD	0029637 (410158-1)	266,039	-	-		266,039	117,625
Pass-Through Washington University	93.RD	WU-17-124	34,496	-	-		34,496	-
Pass-Through Washington University	93.RD	WU-18-213	45,016	-	-		45,016	-
Pass-Through Yale University	93.RD	A10642	46,674	-	-		46,674	-
DHHS-NIH-Biomedical Research & Training	93.RD		38,254	-	-		38,254	-
DHHS-NIH-Biomedical Research & Training	93.RD		80,137	-	-		80,137	-
Contract/Other	93.UNKNOWN		13,380,025	-	8,616,687		21,996,712	4,401,634
Pass-Through Brigham and Womens Hospital	93.UNKNOWN	CALGB/Alliance for	-	-	139,241		139,241	-
Pass-Through Duke University	93.UNKNOWN	201316	-	-	567		567	-
Pass-Through Duke University Medical Center	93.UNKNOWN	193221	3,300	-	-		3,300	-
Pass-Through Leidos, Inc	93.UNKNOWN	15X034	-	-	443,889		443,889	337,251
Pass-Through Social & Scientific Systems	93.UNKNOWN	CRB-SSS-S-15-24656	-	-	17,512		17,512	-
Pass-Through SRI International	93.UNKNOWN	PO15632	22,669	-	-		22,669	-
Pass-Through SRI International	93.UNKNOWN	HHS2720001	1,211,559	-	-		1,211,559	-
Pass-Through SRI International	93.UNKNOWN	2298	2,757,782	-	-		2,757,782	-
Contract / Other	93.Unknown		-	-	3,596		3,596	-
Contract / Other	93.Unknown		-	-	44,054		44,054	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			282,881,027	10,718,257	8,211,848,960		8,505,448,244	228,620,183
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)								
State Commissions	94.003				334,271		334,271	-
AmeriCorps	94.006		1,473,134	-	94,271		1,567,405	1,018,523
Pass-Through Public Allies, Inc	94.006	15EDHWI0010007	-	-	81,728		81,728	8,594
AmeriCorps	94.006		-	-	4,083,780		4,083,780	3,416,973
Planning and Program Development Grants	94.007		-	-	173,227		173,227	173,227

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS) (continued)								
Foster Grandparent/Senior Companion Cluster								
Foster Grandparent Program								
Pass-Through Corporation of National and Community Service	94.011	Unknown	\$ -	\$ -	\$ 305,305	\$ 305,305	\$ 305,305	\$ -
Total Foster Grandparent/Senior Companion Cluster								
Volunteer Generation Fund	94.021		-	-	7,264		7,264	3,755
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)			<u>1,473,134</u>	<u>-</u>	<u>5,079,846</u>		<u>6,552,980</u>	<u>4,621,072</u>
EXECUTIVE OFFICE OF THE PRESIDENT								
High Intensity Drug Trafficking Areas Program	95.001		-	-	4,003,622		4,003,622	-
Research and Data Analysis	95.007		397,185	-	-		397,185	238,952
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>397,185</u>	<u>-</u>	<u>4,003,622</u>		<u>4,400,807</u>	<u>238,952</u>
SOCIAL SECURITY ADMINISTRATION (SSA)								
Disability Insurance/SSI Cluster								
Social Security: Disability Insurance	96.001		-	-	36,066,169		36,066,169	-
Supplemental Security Income (SSI)	96.006		-	-	4,755,841		4,755,841	-
Total Disability Insurance/SSI Cluster						40,822,010		
COMPREHENSIVE SERV - INDEPEN LIVING	96.369		-	-	310,208		310,208	-
Social Security Administration	96.RD		16,011	-	-		16,011	-
TOTAL SOCIAL SECURITY ADMINISTRATION (SSA)			<u>16,011</u>	<u>-</u>	<u>41,132,218</u>		<u>41,148,229</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)								
Social Security Administration	97.001		40,449	-	-		40,449	-
State and Local Homeland Security National Training Program	97.005		-	-	436,398		436,398	74,035
Urban Areas Security Initiative	97.008		-	-	4,334,715		4,334,715	3,111,228
Citizenship Education and Training	97.010		-	-	107,312		107,312	-
Boating Safety Financial Assistance	97.012		-	-	1,085,718		1,085,718	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	-	174,849		174,849	-
Flood Mitigation Assistance (FMA)	97.029		-	-	51,965		51,965	51,965
Public Assistance Grants	97.036		-	-	2,892,558		2,892,558	1,896,180
Hazard Mitigation Grant (HMGP)	97.039		-	-	1,280,057		1,280,057	1,263,305
National Dam Safety Program	97.041		-	-	52,865		52,865	-
Emergency Management Performance Grants	97.042		-	-	5,982,961		5,982,961	3,164,941
State Fire Training Systems Grants	97.043		-	-	20,000		20,000	-
Assistance to Firefighters Grant	97.044		-	-	531,195		531,195	-
Emergency Management - Cooperating Technical Partners	97.045		-	-	930,882		930,882	-
Pre-Disaster Mitigation	97.047		-	-	882,068		882,068	432,759
Port Security Grant Program for Critical National Seaports	97.056		-	-	1,385,587		1,385,587	-
Centers for Homeland Security	97.061		3,647,140	-	-		3,647,140	1,002,870
Pass-Through University of North Carolina-Chapel Hill	97.061	5101659	87,535	-	-		87,535	-
Pass-Through USC Information Sciences Institute	97.061	82032519	160,019	-	-		160,019	-
Pass-Through Indiana University	97.061	1761673	73,038	-	-		73,038	-
Homeland Security Grant Program	97.067		-	-	-		-	-
Pass-Through Baltimore City Health Department	97.067	38081	-	-	64,086		64,086	-
Pass-Through District of Columbia Govt	97.067	16SHSP603	-	-	23,055		23,055	-
Pass-Through District of Columbia Govt	97.067	EMW-2017-SS-00053	-	-	77,937		77,937	-
Pass-Through District of Columbia Govt	97.067	EMW-2016-SS-00030	-	-	90,861		90,861	-
Pass-Through District of Columbia Govt	97.067	17UASI603-01	-	-	144,567		144,567	-
Pass-Through District of Columbia Govt	97.067	16UASI603-1	-	-	199,035		199,035	-
Pass-Through Government of the District of Columbia Homeland Se	97.067	17UASH19001	5,631	-	-		5,631	-
Pass-Through Government of the District of Columbia Homeland Se	97.067	16UASH19001	156,401	-	-		156,401	-
Pass-Through Government of the District of Columbia Homeland Se	97.067	16UASH19002	188,617	-	-		188,617	-
Homeland Security Grant Program	97.067		-	-	7,413,930		7,413,930	3,293,028
K-9 Grant	97.072		-	-	605,500		605,500	-
Homeland Security - MDOT Grant	97.075		-	-	2,784,122		2,784,122	-
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		823,009	-	-		823,009	24,155
Law Enforcement Officer Reimb.	97.090		-	-	292,000		292,000	-
BIOWATCH LABORATORY SUPPORT	97.091		-	-	2,611		2,611	-
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		21,957	-	-		21,957	21,957
Department of Homeland Security	97.RD		1,171,193	-	-		1,171,193	74,624
Pass-Through Battelle Memorial Institute	97.RD	US0010000564780	181,155	-	-		181,155	-
Department of Homeland Security	97.RD		82,377	-	-		82,377	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)			<u>6,638,521</u>	<u>-</u>	<u>31,846,834</u>		<u>38,485,355</u>	<u>14,411,047</u>
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)								
USAID Foreign Assistance for Programs Overseas	98.001		-	-	498,045		498,045	-
Pass-Through College of William and Mary	98.001	740681-Z	5,025	-	-		5,025	-
Pass-Through Eastern Virginia Medical School	98.001	APSC-17-048	8,399	-	-		8,399	-
Pass-Through Johns Hopkins University	98.001	2003349866	-	-	79,601		79,601	-
Pass-Through Partnership for Supply Chain Mgmt System	98.001	NONSCMCSKTK1	-	-	432		432	-

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Program	CFDA No.	Pass - Through Entity Identifying Number	Research and Development	Student Financial Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) (continued)								
United States Agency for International Development	98.RD							
Pass-Through African Wildlife Foundation	98.RD	PO004499	\$ 40,820	\$ -	\$ -		\$ 40,820	\$ -
Pass-Through Johns Hopkins University	98.RD	PO# 2002479003	87,245	-	-		87,245	-
Pass-Through Management Systems International	98.RD	6080000515001SUB	213,859	-	-		213,859	-
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)			<u>355,348</u>	<u>-</u>	<u>578,078</u>		<u>933,426</u>	<u>-</u>
Total Federal Expenditures			<u>\$ 666,057,428</u>	<u>\$ 1,185,310,999</u>	<u>\$ 12,511,051,421</u>		<u>\$ 14,362,419,848</u>	<u>\$ 498,996,895</u>

STATE OF MARYLAND

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

1. SINGLE AUDIT REPORTING ENTITY

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

2. BASIS OF ACCOUNTING

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

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

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

The non-cash expenditures of approximately \$24,441,000, reported under the Catalog of Federal Domestic Assistance (CFDA) No. 10.550, Food Donation, represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2017. These food commodities were received by the Maryland Department of Education from the U.S. Department of Agriculture for the year ended June 30, 2018.

The non-cash expenditures of approximately \$6,762,000 relating to the Emergency Food Assistance Program reported under CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2017. The food commodities were received by the Maryland Department of Human Services from the U.S. Department of Agriculture for the year ended June 30, 2018.

STATE OF MARYLAND

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

2. BASIS OF ACCOUNTING (continued)

Expenditures of approximately \$931,488,000 reported under CFDA No. 10.551, Supplemental Nutrition Assistance Program (SNAP), represent the fair market value of food stamps distributed for participants' food-stamp purchases during the year ended June 30, 2018.

The non-cash expenditures of approximately \$2,435,000 for CFDA No. 39.003, Donation of Federal Surplus Property Program, represent the average fair market value percentage, per the General Services Administration (GSA) of 25 percent of the Federal government original acquisition cost (OAC) of the Federal property transferred to recipients by the State during the year ended June 30, 2018.

3. CATEGORIZATION OF EXPENDITURES

The accompanying Schedule of Expenditures of Federal Awards reflects Federal expenditures for all individual grants that were active during the year. The categorization of expenditures by program included in the accompanying Schedule of Expenditures of Federal Awards is based on the CFDA. Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued in June and December of each year. In accordance with the State's policy, the accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2018, reflects CFDA changes issued through June 2018.

4. STATE NONMONETARY FEDERAL FINANCIAL ASSISTANCE

The State distributes Federal surplus food to the institutions (schools, hospitals, and prisons) and to the needy. There was no inventory balance of Federal surplus food on hand as of June 30, 2018, for CFDA No. 10.550, Food Donation Program and approximately \$1,248,000 for CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), and they are not considered current year Federal expenditures. The surplus food was valued using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2017.

When surplus property is transferred to recipients, it is valued at 25 percent of its OAC, which represents an estimated fair market value of the property transferred. There was no donated Federal surplus property on hand as of June 30, 2018, for CFDA No. 39.003, Donation of Federal Surplus Property Program.

STATE OF MARYLAND

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

5. UNEMPLOYMENT INSURANCE

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

State Regular UC benefits	\$ 509,558,267
Federal UC benefits	9,871,909
Federal UC administrative costs	<u>68,003,802</u>
Total Benefits	<u>\$ 587,433,978</u>

6. FEDERAL MORTGAGE PLANS

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

7. LOAN PROGRAMS

St. Mary's College of Maryland

St. Mary's College of Maryland (the College) administers the Federal Perkins Loan Program: Federal Capital Contributions (CFDA No. 84.038). The outstanding loan balance as of June 30, 2018 is \$162,000. Loans outstanding at the beginning of the year and loans made during the year are included in the Federal expenditures presented in the Schedule of Expenditures of Federal Awards.

Morgan State University

Morgan State University (the University) administers the Federal Perkins Loan Program: Federal Capital Contributions (CFDA No. 84.038). The outstanding loan balance as of June 30, 2018 is \$3,362,000. Loans outstanding at the beginning of the year and loans made during the year are included in the Federal expenditures presented in the Schedule of Expenditures of Federal Awards.

STATE OF MARYLAND

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

7. LOAN PROGRAMS (continued)

University System of Maryland

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

Economic Development Administration (EDA) Award Number(s)	014903420- 01490342001	014903271	011903134
1. Balance of RLF loans outstanding at the end of the fiscal year, <i>plus</i>	\$ 3,217,032	\$ 563,835	\$ 1,002,742
2. Cash and investment balance in the RLF at the end of the fiscal year, <i>plus</i>	1,131,706	1,599,393	113,949
3. Administrative expenses paid out of RLF income during the fiscal year, <i>plus</i>	2,179	-	-
4. The unpaid principal of all loans written off during the fiscal year, <i>and then multiply this sum (1+2+3+4) by</i>	-	-	-
5. The Federal share of the RLF	<u>75%</u>	<u>75%</u>	<u>57.4713%</u>
6. Total Federal Awards Expended	<u>\$ 3,263,187</u>	<u>\$ 1,622,422</u>	<u>\$ 641,776</u>

The System administers the following Federal Student Financial Assistance Programs:

<u>CFDA Number</u>	Outstanding Balance as of June 30, 2018
84.038 Perkins Loan Programs	\$ 46,530,411
93.264 Nurse Faculty Loan Program	12,000
93.364 Nurse Student Loan Program	545,652
93.342 Health Professions Students, Including Primary Care Loans/Loans for Disadvantaged Students	<u>8,531,807</u>
Total	<u>\$ 55,619,870</u>

The outstanding loan balances as of June 30, 2017, and loan expenditures for the year ended June 30, 2018, are considered current-year Federal expenditures. These amounts are reported on the Schedule of Expenditures of Federal Awards.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

STATE OF MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2018**

Section I – Summary of Independent Public Accountants’ Results

Financial Statements

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

Federal Awards

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

STATE OF MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2018**

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

Identification of Major Programs

<u>Major Programs</u>	<u>CFDA No.</u>	<u>Federal Expenditures</u>
Supplemental Nutritional Assistance Program Cluster (SNAP)	10.551/10.561	\$ 1,012,431,990
Community Development Block Grant/State's Program	14.228	9,491,212
Unemployment Insurance	17.225	587,433,978
WIA/WIOA Cluster	17.258/17.259/17.278	25,570,740
Highway Planning and Construction Cluster	20.205/20.219/20.224/23.003	560,604,806
Federal Transit Cluster	20.500/20.507/20.525/20.526	348,956,220
Federal Transit Metropolitan Planning Grants	20.505	8,282,457
Special Education Cluster (IDEA)	84.027/84.027A/84.173	201,780,685
Title I Grants to Local Educational Agencies	84.010	204,586,369
Disability Insurance/SSI Cluster	96.001/96.006	40,822,010
TANF Cluster	93.558	207,556,160
Low-Income Home Energy Assistance (LIHEAP)	93.568	67,512,530
Foster Care: Title IV-E	93.658	67,905,988
Global Aids	93.067	49,035,365
Public Health Emergency Preparedness	93.069	12,087,523
HIV Care Formula Grants	93.917	36,832,298
Medicaid Cluster	93.775/93.777/93.778	7,009,930,895
State Children's Insurance Program	93.767	265,042,139
	84.007/84.033/84.038/ 84.063/84.268/ 84.379/84.408/93.264/	
Student Financial Assistance Cluster	93.364/93.342/93.925	1,185,310,999
Passenger Facility Charges	Unknown	40,263,410
Total		\$ 11,941,437,774

STATE OF MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2018**

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

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

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

Auditee qualified as low-risk Auditee? No

Section II Financial Statement Findings

None

Section III Federal Awards Findings and Questioned Costs

See findings 2018-001 through 2018-013

Section IV Summary Schedule of Prior Year Findings

See findings 2017-001 through 2017-015

See findings 2016-004 and 2016-008

See findings 2015-004, 2015-006 and 2015-009

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding No.	Funding Department	Title of Finding
2018-001*	U.S. Department of Transportation	Compliance and Internal Control Deficiency over Subrecipient Monitoring
2018-002*	U.S. Department of Transportation	Compliance and Internal Control Deficiency over Suspension and Debarment
2018-003*	U.S. Department of Housing and Urban Development	Compliance and Internal Control Deficiency over Activities Allowed and Allowable Costs
2018-004*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Activities Allowed
2018-005*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Income Eligibility and Verification System (IEVS)
2018-006*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Procurement and Suspension and Debarment
2018-007*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2018-008*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2018-009*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions-Borrower Data Transmission and Reconciliation (Direct Loan)
2018-010*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2018-011*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions-Borrower Data Transmission and Reconciliation (Direct Loan)
2018-012*	U.S. Department of Education	Compliance and Internal Control Deficiency over Special Tests and Provisions - Return of Title IV Funds
2018-013*	U.S. Department of Health and Human Services	Compliance and Internal Control Deficiency over Suspension and Debarment and Subrecipient Monitoring

* Significant deficiency control finding

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-001

Department of Transportation (DOT) – Office of the Secretary

U.S. Department of Transportation

CFDA No. 20.505 Federal Transit Metropolitan Planning Grants

Compliance and Internal Control Deficiency over Subrecipient Monitoring

Repeat Finding: No

Condition:

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

Criteria:

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

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

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

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018-001 (continued)

Per Uniform Guidance:

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

Title 2 U.S. Code of Federal Regulations §200.331 (a) states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes: ((i) Subrecipient name (which must match the name associated with its unique entity identifier); (ii) Subrecipient's unique entity identifier; (iii) Federal Award Identification Number (FAIN); (iv) Federal Award Date (see § 200.39 Federal award date) of award to the recipient by the Federal agency; (v) Subaward Period of Performance Start and End Date; (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient; (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation; (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity; (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA); (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity; (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement; (xii) Identification of whether the award is R&D; and (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).

Cause:

The Department of Transportation does not have a process in place to perform the risk evaluation and the subrecipient grant awards template document does not include the required information.

Effect:

The Department of Transportation is not in compliance with Federal guidelines.

Questioned Costs:

Unknown.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-001 (continued)

Recommendation:

We recommend that DOT - TSO implement a process to assess and document the risk related to each subrecipient and document these procedures, as well as document their monitoring performed. We also recommend the grant award document template be updated to include all required information per the Federal guidelines.

Views of Responsible Officials:

MDOT concurs with the auditor's recommendation. MDOT's view is that the process must include assessing the risk associated with each Federal Transit Metropolitan Planning Grants subrecipient award by evaluating each subrecipient's risk of noncompliance for the program based on the criteria set forth under Federal guidelines. The template will include all required information.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-002

Department of Transportation (DOT) – Office of the Secretary

U.S. Department of Transportation

CFDA No. 20.505 Federal Transit Metropolitan Planning Grants

Compliance and Internal Control Deficiency over Suspension and Debarment

Repeat Finding: No

Condition:

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

Criteria:

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

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

Title 2 U.S. Code of Federal Regulations §200.212, referring to the non-procurement debarment and suspension regulations implemented by Executive Orders 12549 and 12689 in 2 CFR part 180, restricts awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Per Uniform Guidance, for covered transactions (such as subawards), the non-Federal entity must verify that entities are not suspended, debarred, or otherwise excluded.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-002 (continued)

Cause:

The Department of Transportation does not have a process in place to perform and document the verifications of suspended, debarred, or otherwise excluded entities.

Effect:

The Department of Transportation does not have adequate documentation on whether they have entered into transactions with ineligible entities and is not in compliance with Federal guidelines.

Questioned Costs:

Unknown.

Recommendation:

We recommend that DOT - TSO implement a process to verify that entities are not suspended, debarred, or otherwise excluded annually at time of subaward and to document these procedures. We also recommend the grant award document template be updated to include an assurance signed by the entities relating to suspension, debarment, or other exclusions.

Views of Responsible Officials:

MDOT concurs with the auditor's recommendation. MDOT's view is that the process must include documenting the entities status on the Federal and State Suspension and Debarment lists to verification compliance with Federal statues, regulations, and terms and conditions of the Federal award. The template will be updated.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-003

Department of Housing and Community Development (DHCD)

U.S. Department of Housing and Urban Development

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

Compliance and Internal Control Deficiency over Activities Allowed and Allowable Costs

Repeat Finding: No

Condition:

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

Criteria:

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

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

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

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

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018–003 (continued)

- (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;
- (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and
- (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable.

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

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018–003 (continued)

(C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal awards based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

Cause:

DHCD does not have a formal process in place to document adjustments from budgeted salary charges to actual after-the-fact charges that should be charged to the Federal award based on the time distribution records.

Effect:

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

Questioned Costs:

Unknown.

Recommendation:

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

Views of Responsible Officials:

The Department acknowledges and agrees with the auditors' findings and recommendations.

The Department did have a process in place to process and document adjustments to reflect employees' actual time worked on the Community Development Block Grants (CDBG) and other Federal programs during the audit. However, during the audited period, the adjustment process was not always performed in the most timely and consistent manner to ensure that expenses charged to Federal awards were allowable.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-004

Department of Human Services (DHS)

U.S. Department of Health and Human Services

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

Compliance and Internal Control Deficiency over Activities Allowed

Repeat Finding: No

Condition:

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

Criteria:

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

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

Cause:

The OHEP system needs functionality improvements as systemic controls within the application do not effectively prevent duplicate payments, and the system does not provide audit trail history and does not track the recoveries or recoupments required do to crisis denials.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018-004 (continued)

Effect:

Non-allowable payments are being made and may not be properly recorded in the general ledger and/or may not be appropriately adjusted on cash draws. This also increases the risk of exposure to the program incurring additional expenses as a result of the pursuit of duplicate payments.

Questioned Costs:

Unknown. The questioned cost for the payments noted under condition totaled \$12,148 in fiscal year 2018.

Recommendation:

We recommend that the DHS establish and implement controls within the OHEP system to keep transaction history and track recoveries and report recoveries so they can be properly recorded in the general ledger and timely follow up can take place on collection.

Views of Responsible Officials:

The auditor selected 48 payments with the status "Denied" from the audit file of approximately 100,000 transactions provided. As noted, many of these are initial crisis payments that were subsequently denied due to the customers' failure to provide documentation. Per Code of Maryland Regulations (COMAR) 07.03.21.10.D, "The applicant shall declare the amount of income by signing an income declaration form, if the documentation provided is insufficient to complete the application." Also per COMAR 07.03.21.10.J, "If the applicant is found to be ineligible after receiving crisis assistance, the local agency shall attempt to recover the benefit. In alignment with the regulation, these payments are in the recoupment process.

OHEP understands that the status of such payments should be more accurately reflected in the OHEP Data System, since it is only the balance of the crisis payment that is in "Denied" status and not the initial crisis payment. OHEP enhanced functionality to maintain the certification status on applications that receive subsequent activity after certification status and assistance paid through the new Benefit Refund process. The upgrades are scheduled for deployment on July 1, 2019. This will allow for a full accounting of each transaction in the OHEP Data System and a comprehensive log of all activity on an account including recoupments.

The 8 payments noted as duplicates were the result of a single energy delivery statement (EDS) being sent twice. These payments were identified by the OHEP Data System duplicate payment report and refunded in full in December 2017. OHEP provided full documentation of the refunds and corresponding deposits, including General Ledger entries. (PII edit)

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-004 (continued)

As noted above, OHEP built capabilities to enter all refund and recoupment information in the data system to clearly show such transactions on the customer record. This process will be fully deployed on July 1, 2019. While tracked previously outside the OHEP Data System, all deposits related to payments and refunds were recorded in the General Ledger and a clear audit trail exists for all transactions.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-005

Department of Human Services (DHS)

U.S. Department of Health and Human Services

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

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

Repeat Finding: No

Condition:

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

Criteria:

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

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

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

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-005 (continued)

Per Uniform Guidance:

The State is required to review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the individual's eligibility or level of assistance, benefits, or services under the TANF program excluding exceptions. The State shall verify that the information is accurate and applicable to the case circumstances either through the applicant or recipient, or through a third party, if such determination is appropriate based on agency experience or is required before taking adverse action based on information from a Federal computer matching program subject to the Computer Matching and Privacy Protection Act (45 CFR section 205.56).

Cause:

DHS did not follow its policy to verify immigration status through the data exchange, Systematic Alien Verification for Entitlements (SAVE), and maintain documentation in CARES.

Effect:

This could result in individuals receiving TANF benefits in error.

Questioned Costs:

Unknown. For the 4 cases referred to above, the total fiscal year 2018 benefit payments were \$18,667.

Recommendation:

We recommend DHS consistently follow its policies and procedures in place to ensure immigrants/refugees/asylee applicants are eligible by verifying their immigration status through the data exchange for U.S. Citizenship and Immigration Services and maintain documentation in CARES. We further recommend that DHS develop and maintain controls to ensure that a clear record of the activity on the account is documented within the CARES system.

Views of Responsible Officials:

The Department of Human Services (DHS) concurs with this finding. For the four cases referenced above, DHS reviewed the cases in both the Client Automated Resources Eligibility System (CARES) and the Electronic Content Management System (ECMS) and located the SAVE verification completed in April 2018 for one TANF application from May 2017.

Auditor Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-006

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.558 Temporarily Assistance Nutrition Program (TANF)

Compliance and Internal Control Deficiency over Procurement and Suspension and Debarment

Repeat Finding: No

Condition:

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

Criteria:

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

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

Per 2 CFR 200.318 General procurement standards;

- (a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018-006 (continued)

Per COMAR 21.05.01.01;

Unless otherwise authorized by law, all State procurement contracts shall be awarded by one of the following methods:

- (a) Competitive sealed bidding; b. Competitive sealed proposals; c. Negotiated award after unsatisfactory competitive sealed bidding; d. Noncompetitive negotiations: (1) Sole source; (2) Emergency and expedited; e. Small procurement procedures; f. Noncompetitive negotiated procurement under COMAR 21.05.12.04; or g. Intergovernmental cooperative purchasing under COMAR 21.05.09.

Per Uniform Guidance, Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

Cause:

The DHS did not have procedures in place to identify non-political subdivisions that are excluded from the procurement process under COMAR guidelines and did not have a process in place to perform and document the verifications of suspended, debarred, or otherwise excluded entities.

Effect:

DHS did not have adequate documentation on whether they have entered into transactions with ineligible entities and is not in compliance with Federal guidelines.

Questioned Costs:

Unknown.

Recommendation:

We recommend DHS establish and implement controls to identify vendors that should go through the procurement process. We also recommend DHS implement a process to verify that entities are not suspended, debarred, or otherwise excluded annually at time of award and to document these procedures. The process should apply to procurement and non-procurement awards.

Views of Responsible Officials:

The Department of Human Services (DHS) partially agrees with this finding. There is a process that is followed when it is unclear whether or not an entity is a political subdivision. These types of agreements are processed by the procurement office after negotiation by the program office. However, there are requirements that need to be reported for an entity outside of the state for their reporting of Federal grants that’s not part of the interagency agreement.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-006 (continued)

Intergovernmental agreements in the procurement office, are assigned a procurement officer which checks the entity to determine the corporate structure of that entity, (i.e. Board of Directors, incorporation documents, and corporate governance documents). The Procurement Division processes intergovernmental/interagency agreements in accordance with the Code of Maryland Regulations (COMAR) 21.01.03.01.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-007

University of Maryland, Baltimore County (UMBC)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

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

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students who had changes in enrollment status. We noted that for 3 out of the 40 students selected, students' statuses were not updated accurately to the National Student Loan Data System (NSLDS). The students were reported as withdrawn and should have been reported as graduated. Once the error was discovered through the audit process, it was updated in NSLDS, which exceeded the 60 day reporting timeframe.

Criteria:

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

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

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018-007 (continued)

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Cause:

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

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-007 (continued)

Effect:

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

Questioned Costs:

None.

Recommendation:

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

Views of Responsible Officials:

The University of Maryland Baltimore County accepts the enrollment reporting findings and will implement a process to ensure accurate file submission to NSC to ensure accurate and timely reporting of the enrollment status changes to the NSLDS database by June 2019.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-008

University of Baltimore (UB)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

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

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 7 out of the 40 students selected, students' enrollment statuses were not updated timely to the National Student Loan Data System (NSLDS). Six student's status was reported after 60 days and one student that withdrew was not reported to NSLDS.

Criteria:

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

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

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018-008 (continued)

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Cause:

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

Effect:

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

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-008 (continued)

Questioned Costs:

None.

Recommendation:

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

Views of Responsible Officials:

The University Registrar's Office acknowledges and accepts the enrollment report findings. University of Baltimore understands the importance of accurate and timely reporting of the enrollment status change to NSLDS database. The institution has developed a Corrective Action Plan that will be implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-009

Frostburg State University (FSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)

Repeat Finding: No

Condition:

During our testing of the borrower data transmission and reconciliations for fiscal year 2018, FSU was unable to provide one out of 3 of the required monthly borrower reconciliations for fiscal year 2018, and therefore we are unable to determine if the monthly reconciliation had been performed.

Criteria:

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

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

Per 34 CFR Section 685.102, 301, and 3939, an Institution must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 15 days of disbursement. Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018-009 (continued)

Per Uniform Guidance:

Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the COD within 15 days of disbursement (*OMB No. 1845-0021*). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month (34 CFR sections 685.102(b), 685.301, and 303).

Per CFR Part 200, Appendix XI 2018 Compliance Supplement, for Borrower Data Transmission and Reconciliation (Direct Loan):

Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

Per the Federal Student Aid guide provided by the Office of the U.S Department of Education:

Direct Loan Reconciliation is the process by which Direct Loan funds received and disbursed as recorded on the Department of Education's (the Department's) systems are reviewed and compared with a school's internal records; and

- Discrepancies are identified and resolved
- Reasons for remaining cash balances are documented

Direct Loan Reconciliation is a *mandatory* monthly process, as required under 34 CFR 685.300(b)(5) which states that on a monthly basis, reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary. A school should reconcile all cash (Drawdowns and Refunds of Cash) and disbursement records (Actual Disbursements and Adjustments) with information in the COD System on an ongoing basis.

There are two types of reconciliation, which can be performed separately or simultaneously during the month, including:

Internal Reconciliation:

This is the process where the business and financial aid offices compare the monthly financial aid office roster of scheduled disbursements to a monthly business office cash detail report that reflects funds drawn down and funds disbursed for the month. If discrepancies are found, the school must document and resolve them in a timely manner.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-009 (continued)

External Reconciliation:

The school compares its reconciled internal records to the Department's records of funds received and returned, and loans originated and disbursed to students at the school. At a minimum, this reconciliation must be completed at least monthly to ensure that data is correct in all systems and that cash management and disbursement reporting timelines are being met. If you have completed the internal reconciliation first, the school will have fewer discrepancies to resolve when you perform this external reconciliation.

Cause:

FSU did not maintain proper documentation to evidence the performance of monthly reconciliations between the institutions records with the DLSS.

Effect:

Without a proper reconciliation process in place to reconcile the institution's record and DLSS, there is no assurance that loan disbursements are properly reported in the DLSS.

Questioned Costs:

None.

Recommendation:

We recommend FSU establish and follow proper internal controls to ensure that required monthly reconciliations are performed completely, reviewed for accuracy to ensure reconciling amounts have been investigated and resolved in accordance with the Federal regulations, and proper evidence is maintained.

Views of Responsible Officials:

The institution concurs with this finding. Frostburg State University understands the importance of monthly borrower reconciliations prepared on a timely basis and has developed a Correction Action Plan that will implemented by the Completion date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-010

Frostburg State University (FSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

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

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 7 out of the 40 students selected, students' enrollment statuses were not updated accurately and timely to the National Student Loan Data System (NSLDS). Five students' statuses were reported after 60 days, and 2 student's statuses were not reported timely. One graduated student was reported as withdrawn, but subsequently updated as graduated once error was discovered through audit which exceeded 60 days reporting frame, and one student's enrollment attendance level change was not reported.

Criteria:

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

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

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018–010 (continued)

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

Cause:

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

Effect:

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

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018–010 (continued)

Questioned Costs:

None.

Recommendation:

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

Views of Responsible Officials:

The institution concurs with this finding. Frostburg State University understands the importance of reporting timely of enrollment status changes, as required by Uniform Guidance, and has developed a Correction Action Plan that will be implemented by the Completion Date.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-011

Morgan State University (MSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)

Repeat Finding: No

Condition:

During our testing of the borrower data transmission and reconciliations, we selected 3 months of required monthly borrower reconciliations for fiscal year 2018. We were able to obtain one month out of the 3. Reconciliations had not been prepared for the other months selected, thus, the discrepancies between the direct loan funds received and disbursed per the Common Origination and Disbursement (COD) records and the schools records were not properly identified and resolved.

Criteria:

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

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

Per 34 CFR Section 685.102, 301, and 3939, an Institution must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 15 days of disbursement. Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018–011 (continued)

Per Uniform Guidance:

Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the COD within 15 days of disbursement (*OMB No. 1845-0021*). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month (34 CFR sections 685.102(b), 685.301, and 303).

Per CFR Part 200, Appendix XI 2018 Compliance Supplement, for Borrower Data Transmission and Reconciliation (Direct Loan):

Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

Per the Federal Student Aid guide provided by the Office of the U.S Department of Education:

Direct Loan Reconciliation is the process by which Direct Loan funds received and disbursed as recorded on the Department of Education's (the Department's) systems are reviewed and compared with a school's internal records; and

- Discrepancies are identified and resolved
- Reasons for remaining cash balances are documented

Direct Loan Reconciliation is a *mandatory* monthly process, as required under 34 CFR 685.300(b)(5) which states that on a monthly basis, reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary. A school should reconcile all cash (Drawdowns and Refunds of Cash) and disbursement records (Actual Disbursements and Adjustments) with information in the COD System on an ongoing basis.

There are two types of reconciliation, which can be performed separately or simultaneously during the month, including:

Internal Reconciliation:

This is the process where the business and financial aid offices compare the monthly financial aid office roster of scheduled disbursements to a monthly business office cash detail report that reflects funds drawn down and funds disbursed for the month. If discrepancies are found, the school must document and resolve them in a timely manner.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018-011 (continued)

External Reconciliation:

The school compares its reconciled internal records to the Department's records of funds received and returned, and loans originated and disbursed to students at the school. At a minimum, this reconciliation must be completed at least monthly to ensure that data is correct in all systems and that cash management and disbursement reporting timelines are being met. If you have completed the internal reconciliation first, the school will have fewer discrepancies to resolve when you perform this external reconciliation.

Cause:

MSU did not have proper internal controls and procedures in place to properly and completely perform monthly reconciliations between the institutions records with the DLSS and maintain the adequate documentation in place.

Effect:

Without a proper reconciliation process in place to reconcile the institution's record and DLSS, there is no assurance that loan disbursements are properly reported in the DLSS.

Questioned Costs:

None.

Recommendation:

We recommend MSU establish and follow proper internal controls to ensure that required monthly reconciliations are performed timely and completely, and are reviewed for accuracy to ensure reconciling amounts have been investigated and resolved in accordance with the Federal regulations.

Views of Responsible Officials:

Morgan State University (MSU) agrees with the finding and has implemented internal controls to ensure that the monthly reconciliation of the SAS data file and Morgan State University's internal financial records occur timely and accurately. Since May 2018, Morgan State University has reconciled each month of the SAS data file with the internal financial records. Morgan State University has also updated the procedures for the monthly reconciliation and has added an additional level of review to ensure adherence to the monthly deadlines. These efforts have improved the timeliness and support documentation for the monthly reconciliations. The department responsible for the initiative is the Financial Aid Department. The Director of the Financial Aid Department has direct responsibility to ensure that all reconciliations are performed accurately and timely.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018–012

University of Maryland College Park (UMCP)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions –Return of Title IV Funds

Repeat Finding: No

Condition:

During our testing of the return of Title IV funds, we reviewed the return of Title IV funds (R2T4) calculation for 40 students. We noted 20 students marked as leave of absence (LOA), thus no R2T4 required. We received the LOA approval forms for the 20 students, but 4 of the forms did not have the institutions approval on the form and 8 of the forms did not have a reason stated for the student’s LOA as required by the regulations. Without approval, the students would be marked as total withdrawals from the institution, and the completion of a R2T4 form would be required. Of the other 20 students tested for R2T4, \$776 more for one post-withdrawal aid disbursement should have been returned, and for two students, the incorrect term date in the R2T4 calculation was used. As a result, the institution returned \$3,015 for the two students, but should have only returned \$2,382.

Criteria:

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

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

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018–012 (continued)

Per 34 CFR Section 668.22, when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date by calculating the total amount of Title IV assistance earned by the student. An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew.

Per Uniform Guidance:

When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs as outlined in this section and no additional disbursements may be made to the student for the payment period or period of enrollment. If the amount the student earned is greater than the amount disbursed, the difference between the amounts must be treated as a post-withdrawal disbursement.

Per Financial Aid Handbook Volume 5, Chapter 1, if the amount disbursed to the student is less than the amount the student earned, and for which the student is otherwise eligible, he or she is eligible to receive a Post-withdrawal disbursement of the earned aid that was not received.

Per Financial Aid Handbook Volume 5, Chapter 1, For a Leave of Absence (LOA) to qualify as an approved LOA:

- the school must have a formal written policy regarding leaves of absence requiring that all requests for leaves of absence be submitted in writing and include the reason for the student's request;
- the student must follow the school's policy in requesting the LOA;
- there must be a reasonable expectation that the student will return from the LOA;
- the school must approve the student's request for an LOA in accordance with the school's policy;
- the institution may not assess the student any additional institutional charges, the student's need may not increase, and therefore, the student is not eligible for any additional Title IV aid;
- the LOA, together with any additional leaves of absence, must not exceed a total of 180 days in any 12-month period;
- except in a clock-hour or non-term credit-hour program, a student returning from an LOA must resume training at the same point in the academic program that he or she began the LOA; and
- if the student is a Title IV loan recipient, the school must explain to the student, prior to granting the LOA, the effects that the student's failure to return from an LOA may have on the student's loan repayment terms, including the expiration of the student's grace period.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018–012 (continued)

A student granted an LOA that meets the criteria in this section is not considered to have withdrawn, and no R2T4 calculation is required. Upon the student’s return from the leave, he or she continues to earn the Title IV aid previously awarded for the period.

Cause:

UMCP did not retain proper documentation for returns and for the leave of absence rule that allows a non-calculation of the return of title IV funds. UMCP did not follow its internal controls and procedures in place to ensure the calculated refunds were accurate.

Effect:

Department of Education may not have received the unearned Title IV assistance from the institution in a timely manner.

Questioned Costs:

Unknown.

Recommendation:

We recommend UMCP follow its procedures to ensure that return of Title IV fund calculations are performed accurately once the institution becomes aware of the students’ withdrawal to ensure the unearned portion of the Title IV assistance, if any, is returned to the Department of Education within 45 days. Also, we recommend the leave of absence is properly approved and retained so management can determine if a return of Title IV funding is required and that the leave of absence is in accordance with the institution’s policy.

Views of Responsible Officials:

The Institution agrees with this finding. University of Maryland College Park will put in place a plan for quality assurance process reviewing and confirming Return of Title IV Calculations as well as the maintenance of proper documentation on leave of absence.

Auditor’s Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018–013

Maryland Department of Health (MDH)

U.S. Department of Health and Human Services

CFDA No. 93.069 – Public Health Emergency Preparedness

Compliance and Internal Control Deficiency over Suspension and Debarment and Subrecipient Monitoring

Repeat Finding: No

Condition:

During our testing, we noted that Maryland Department of Health (MDH) did not have documentation of obtaining and reviewing subrecipients' single audit reports. For 2 of 6 selected subrecipients of the Public Health Emergency Preparedness, the single audit reports were not obtained or reviewed on a timely basis. We also did not obtain the sub-award documents to make sure the proper information related to the grant was included in accordance with the regulations. Also, MDH did not document whether they verified the possible suspension, debarment, or other exclusions of the subrecipients to the program based on the criteria set forth under Federal guidelines.

Criteria:

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

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

Per Uniform Guidance:

All pass-through entities must verify that every subrecipient is audited as required by Subpart F – Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR part 200.501 Audit requirements.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018–013 (continued)

Per Title 2 U.S. Code of Federal Regulations §200.331:

- (a) states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes: (i) Subrecipient name (which must match the name associated with its unique entity identifier); (ii) Subrecipient's unique entity identifier; (iii) Federal Award Identification Number (FAIN); (iv) Federal Award Date (see § 200.39 Federal award date) of award to the recipient by the Federal agency; (v) Subaward Period of Performance Start and End Date; (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient; (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation; (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity; (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA); (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity; (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement; (xii) Identification of whether the award is R&D; and (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).

Per Title 2 U.S. Code of Federal Regulations §200.212:

Non-procurement debarment and suspension regulations implemented by Executive Orders 12549 and 12689 in 2 CFR part 180, restricts awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Per Uniform Guidance:

For covered transactions (such as subawards), the non-Federal entity must verify that entities are not suspended, debarred, or otherwise excluded.

Cause:

MDH did not have proper procedures in place to identify subrecipients and to review and document review of subrecipients' audits during the fiscal year for the program. There was no template award used for the subawards provided.

STATE OF MARYLAND

Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2018

Finding 2018–013 (continued)

Effect:

MDH does not have proper controls to ensure subrecipient audit reports are obtained and reviewed in a timely manner to determine if a subrecipient is in compliance with the applicable Federal requirements. Also, the subawardees are not being provided the complete information associated with the Federal grant.

Questioned Costs:

Unknown.

Recommendation:

We recommend that MDH establish internal controls to ensure proper procedures are in place to timely obtain and document the review of subrecipient audit reports. We also recommend creating a grant award document template to include all required information per the Federal guidelines.

Views of Responsible Officials:

Part 1 of 3 Condition(s) identified: MDH did not have documentation of obtaining and reviewing subrecipients' single audit reports.

MDH concurs that we did not have documentation of obtaining and reviewing subrecipients' single audit reports. The requested sub-recipients for this audit were Maryland local health departments. Previously, MDH only made request to subrecipients (i.e. state agencies, local health departments, or private entities) when MDH received notification of a finding in a single audit report, and the subsequent requirement of a corrective action plan from MDH for those findings.

Part 2 of 3 Condition(s) identified: MDH did not obtain the sub-award documents to make sure the proper information related to the grant was included in accordance with the regulations.

MDH concurs that we did not have documentation that sub-recipients are provided complete information associated with the federal cooperative agreement. However, OP&R schedules an annual Pre-Application Meeting (in April-May) requiring all sub-recipients to attend and receive a briefing of the cooperative agreement and guidance. Each subrecipient receives the Conditions of Award, Workplan template and the MDH LHD Electronic Unified Funding Document (UFD) Budget Package with guidance (Form 4542). The UFD Budget Package is the standard process within MDH in which budgets are approved via emails between the local health departments, the MDH Federal Grants and Local Health Department Office, and OP&R. Once the workplan, and budget are signed and approved by the Director of OP&R and the Deputy Secretary for Public Health within MDH, sub-recipients can allocate expenditures against their awards. We believe the UFD also supports the requirements; Per Title 2 U.S. Code of Federal Regulations §200.331.

STATE OF MARYLAND

**Schedule of Current Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2018–013 (continued)

Part 3 of 3 Condition(s) identified: MDH did not document whether they verified the possible suspension, debarment, or other exclusions of the subrecipients to the program based on the criteria set forth under Federal guidelines.

MDH concurs, per the federal guidelines, we did not verify the possible suspension, debarment, or other exclusions of the subrecipients to the program.

Auditor's Conclusion:

Finding remains as stated.

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-001

Department of Transportation (DOT) – Office of the Secretary

U.S. Department of Transportation

CFDA No. 20.505 Federal Transit Metropolitan Planning Grants

Compliance and Internal Control Deficiency over Subrecipient Monitoring

Repeat Finding: No

Auditee's Corrective Action Plan:

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

Contact Person:

Heather Murphy, Director, Office of Planning and Capital Programming

Completion Date:

April 1, 2019

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-002

Department of Transportation (DOT) – Office of the Secretary

U.S. Department of Transportation

CFDA No. 20.505 Federal Transit Metropolitan Planning Grants

Compliance and Internal Control Deficiency over Suspension and Debarment

Repeat Finding: No

Auditee's Corrective Action Plan:

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

Contact Person:

Heather Murphy, Director, Office of Planning and Capital Programming

Completion Date:

April 1, 2019

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-003

Department of Housing and Community Development (DHCD)

U.S. Department of Housing and Urban Development

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

Compliance and Internal Control Deficiency over Activities Allowed and Allowable Costs

Repeat Finding: No

Auditee's Corrective Action Plan:

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

Contact Person:

Junnette Peters, Director of Fund Accounting, DHCD

Completion Date:

March 31, 2019

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018–004

Department of Human Services (DHS)

U.S. Department of Health and Human Services

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

Compliance and Internal Control Deficiency over Activities Allowed

Repeat Finding: No

Auditee’s Corrective Action Plan:

Office of Home Energy Program (OHEP) built capabilities to enhanced functionality to maintain the certification status on applications that receive subsequent activity after certification status and assistance paid through the new Benefit Refund process.

- 1.) The upgrades are scheduled for deployment on July 1, 2019. This will allow for a full accounting of each transaction in the OHEP Data System and a comprehensive log of all activity on an account including recoupments.
- 2.) All deposits related to payments and refunds will continue to be recorded in the General Ledger to insure a clear audit trail for all transactions.

Contact Person:

Bill Freeman - Director, Office of Home Energy Programs

Completion Date:

System upgrades scheduled for deployment on July 1, 2019.

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-005

Department of Human Services (DHS)

U.S. Department of Health and Human Services

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

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

Repeat Finding: No

Auditee's Corrective Action Plan:

DHS will issue a policy and procedure reminder, known as a Policy and Training Alert, to the Local Departments of Social Services (LDSSs). The Alert will provide a review of the State's requirement on verifying immigration status through the data exchange, SAVE, and a reminder that documentation must be stored properly, as required by Uniform Guidance.

DHS's new Eligibility and Enrollment system will store the request for verification of citizenship sent to the Federal Data Share Hub as well as the results received from the Federal Data Share Hub. The Pilot Launch for DHS's Eligibility and Enrollment System is scheduled for December 2019 and a full system launch in June 2020.

Contact Person:

La Sherra Ayala - Director, Bureau of Systems Modernization & Information Analysis

Completion Date:

The Policy and Training Alert will be issued by April 30, 2019. The systems development will be completed in June 2020.

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-006

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.558 Temporarily Assistance Nutrition Program (TANF)

Compliance and Internal Control Deficiency over Procurement and Suspension and Debarment

Repeat Finding: No

Auditee's Corrective Action Plan:

1. Procurement Division processes intergovernmental/interagency agreements in accordance with the Code of Maryland Regulations (COMAR) 21.01.03.01.
2. For entities outside of the state and not part of the interagency agreement, requirements that need to be reported outside of COMAR will be addressed for suspension, debarment and compliance issues according to Uniform Guidance. The procurement checklist will be updated to require that the Federal website is checked for suspension, debarments & compliance issues.

Contact Person:

Sandy Johnson - Director, Procurement Division

Completion Date:

June 30, 2019

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-007

University of Maryland, Baltimore County (UMBC)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

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

Repeat Finding: No

Auditee's Corrective Action Plan:

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

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

Contact Person:

Pamela Hawley, University Registrar

Completion Date:

June 30, 2019

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-008

University of Baltimore (UB)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA No. 84.033 Federal Work- Study Program (FWS)
CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA No. 84.063 Federal Pell Grant Program (Pell)
CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)
CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

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

Repeat Finding: No

Auditee's Corrective Action Plan:

The Offices of Financial Aid and Records and Registration have reviewed its current processes and will implement the following steps to ensure accurate enrollment status change reporting by taking the following corrective actions:

1. The Associate Registrar will switch from a custom process for generating the transmission file to the delivered Oracle functionality. The delivered functionality is more efficient and is updated by Oracle through a regular upgrade cycle.
2. The Associate Registrar will send the transmission file on a 30-day cycle to the National Student Loan Data System (NSLDS) to ensure prompt updates to students' statuses.
3. Errors found by the National Student Clearinghouse that are reported back to the University will be investigated and corrected by the Associate Registrar within 15 days, which will complete the entire submission cycle in 45 days.

Contact Person:

Mark Jacque, Assistant Vice-President and Registrar

Completion Date:

Effective April 1, 2019 (first submission on 30-day cycle)

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-009

Frostburg State University (FSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)

Repeat Finding: No

Auditee's Corrective Action Plan:

On a monthly basis, the FSU Financial Aid Office will retrieve the reconciliation file for Direct Loans. An Access report has been setup which will take the student's and loan amounts from the Federal Government and compare those totals with what has been disbursed in Oracle. The output from the reports will provide differences in the amounts between the Federal Government report and the Oracle query and if Oracle has a disbursement that has not been recorded with the Federal Government, to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

Contact Person:

Angela Hovatter, Director of Student Financial Aid

Completion Date:

March 31, 2019

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-010

Frostburg State University (FSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

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

Repeat Finding: No

Auditee's Corrective Action Plan:

Beginning in the Fall of 2018, the Registrar's Office updated its reporting process to exclude the credits of students when they dropped a class with a "W" (Withdrawn) grade. The Registrar's Office will report to the Clearinghouse each month of the fall and spring semester so this will now pick up the status changes in a timely manner. The Clearinghouse has updated their site to make FSU aware of any students who were reported as graduated, but their status does not get updated to "G" (Graduated). Every month, FSU will send a degree file, verify it, and make corrections to any students who were not updated correctly. This should correct the issue where a student was reported as withdrawn but then graduated and to reasonably ensure compliance with Federal statutes.

Contact Person:

Carol Cosner, Business Analyst, Student Records

Completion Date:

September 2018

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018-011

Morgan State University (MSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)

Repeat Finding: No

Auditee's Corrective Action Plan:

Morgan State University (MSU) has performed continual monthly reconciliations from May 2018 going forward.

1. MSU will follow procedures for the monthly reconciliation as require by Uniform Guidance.
2. The university will continue to implement an additional review process to ensure adherence to the monthly deadlines and monitor the process, to reasonably ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

Contact Person:

Deborah A. Flavin, Assistant Vice President of Accounting Operations & Compliance

Completion Date:

April 1, 2019

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018–012

University of Maryland College Park (UMCP)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions –Return of Title IV Funds

Repeat Finding: No

Auditee’s Corrective Action Plan:

Leave of Absence

The Office of the Registrar will implement an improved quality assurance process to ensure the accurate scanning of documents. Furthermore, the Office of the Registrar will redesign the withdrawal/leave of absence form for clarity.

1. Prior to scanning the Office of the Registrar staff will confirm that proper scanning instructions are included with the document types to be scanned.
2. Office of the Registrar Staff will systematically verify hard copies against the scanned documents for accuracy and completeness.
3. The Office of the Registrar staff will ensure that when the withdrawal/leave of absence form is received, the “reason seeking withdrawal/leave of absence” and all questions are answered in accordance with university policy before the form is officially filed.

Return of Title IV Funds

The Assistant Director of Financial Aid will review on weekly basis information on the Withdrawal list provided by University Registrar to identify students who require a return of Title IV funds calculation.

STATE OF MARYLAND

Schedule of Corrective Action Plans Year Ended June 30, 2018

Finding 2018–012 (continued)

Within 15 business days, the return of Title IV funds calculation process will be completed using the following steps:

1. The Assistant Director will begin and complete the return of Title IV funds calculation process utilizing the Financial Aid Administrator (FAA) access.
2. A Quality Assurance tracking worksheet will be developed to ensure all required fields are accurate. A financial aid counselor will review the return calculation and confirm all the required fields are recorded accurately and indicate on the tracking worksheet all the values and fields are updated accurately.
3. The Assistant Director will make adjustments within ProSAM (financial aid processing program) to the appropriate Title IV programs.
4. Direct Loan and/or Pell Grant adjustments are reported to Common Origination and Disbursement (COD).
5. Based on the reported adjustment and return of funds, the comptroller office returns any unearned funds back the U.S Department of Education
6. The Assistant Director will notify students of their return of Title IV funds calculation outcome.

Contact Person:

Adrian Cornelius, University Registrar
Dawit Lemma, Director of Financial Aid

Completion Date:

Spring Semester 2019, June 30, 2019

STATE OF MARYLAND

**Schedule of Corrective Action Plans
Year Ended June 30, 2018**

Finding 2018–013

Maryland Department of Health (MDH)

U.S. Department of Health and Human Services

CFDA No. 93.069– Public Health Emergency Preparedness

Compliance and Internal Control Deficiency over Suspension and Debarment and Subrecipient Monitoring

Repeat Finding: No

Auditee’s Corrective Action Plan:

Part 1 of 3 Condition(s) identified: MDH did not have documentation of obtaining and reviewing subrecipients’ single audit reports.

As a corrective action, MDH will reach out to the Office of the Inspector General (OIG) to request the most recent in-state audits that have been completed on sub-recipients receiving federal funds through the MDH Office of Preparedness and Response (OP&R). OPR will send notification during site visits for subrecipients to provide OPR with the most recent copy of their single audit. If a sub-recipient has an audit finding, OP&R will issue a management decision to the sub-recipient within six months after receipt of the audit report and will perform ongoing monitoring. OPR will maintain a log to document receipt of the audit, the year of the audit, date reviewed, and monitoring status of identified deficiencies.

The anticipated completion date for this corrective action is April 1, 2019.

Part 2 of 3 Condition(s) identified: MDH did not obtain the sub-award documents to make sure the proper information related to the grant was included in accordance with the regulations.

As a corrective action, MDH will create a grant award document template to include all required information per the Federal guidelines. The procedures and template, along with the risk assessment tools, will be issued to all MDH Administration as best practice guidelines.

The anticipated completion date for this corrective action is June 30, 2019.

STATE OF MARYLAND

Schedule of Corrective Action Plans Year Ended June 30, 2018

Finding 2018–013 (continued)

Part 3 of 3 Condition(s) identified: MDH did not document whether they verified the possible suspension, debarment, or other exclusions of the subrecipients to the program based on the criteria set forth under Federal guidelines.

As a corrective action, MDH will review the sams.gov website and Maryland.gov website to check entities receiving sub-awards or contracts to determine if they are suspended, debarred or otherwise excluded. A screenshot with a date and time stamp prior to approval will be printed for the record. The CAP will include documenting the verification of possible suspension, debarment, or other exclusions of the sub-recipients to the program based on the criteria set forth under Federal guidelines. The anticipated completion date for this corrective action is April 1, 2019.

Contact Person:

Christopher Snyder, Maryland Department of Health, Agency Grants Specialist Supervisor

Completion Date:

MDH will establish internal controls to ensure that all sub-recipients are audited and ensure that proper procedures are in place to timely obtain and document the review of sub-recipient audit reports. The anticipated completion date of all corrective actions under the CAP is June 30, 2019.

SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

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STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–001

Department of Housing and Community Development (DHCD)

U.S. Department of Housing and Urban Development

CFDA No. 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)

Compliance and Material Weakness over Program Income

Repeat Finding: No

Condition:

The Department of Housing and Community Development did not properly identify, track and record Program Income into the U.S. Department of Housing and Urban Development's Integrated Disbursement and Information System (IDIS) as Program Income for the CDBG program. Therefore, we are unable to determine whether Program Income has been properly used in accordance with Federal regulations. Additionally, it did not appear to be any Program Income reported within the IDIS system for the year ended June 30, 2017. Management identified \$482,110 in program income for fiscal year 2017 related to this program that was not reported as CDBG Program Income.

Auditee's Update and Corrective Action Plan– February 2019:

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

Since the audit finding was issued, the CDBG Program requested “Peer to Peer” technical assistance through the Council for State Community Development Agencies (COSFDA). COSFDA is an organization for State governments who administer the HUD formula programs, which includes CDBG. The resulting technical assistance from Community Development agencies in Ohio, Pennsylvania and Maine confirmed that the Department’s Program Income Plan, revised in January 2018, is the most prudent way to proceed.

As the CDBG Program draws HUD funding through IDIS, the Department will continue to work to ensure that the program is meeting all requirements related to tracking and expending generated program income in compliance with the IDIS system.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–002

Department of Housing and Community Development (DHCD)

CFDA No. 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)

U.S. Department of Housing and Urban Development

Compliance and Internal Control Deficiency over Reporting

Repeat Finding: No

Condition:

The Department of Housing and Community Development failed to file the required Performance Report, HUD 60002, Section 3 Summary, Economic Opportunities for Low-and Very Low-Income Persons. Therefore, we are unable to select a sample to test and conclude over Performance Reporting for the current fiscal year.

Auditee's Update and Corrective Action Plan – February 2019:

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

As of August 1, 2018, the Department has submitted the Section 3 Summary Report to HUD. The reporting period was July 1, 2016 through June 30, 2017. To ensure that the CDBG Program is always in compliance with Section 3 reporting requirements, reporting responsibilities have been moved from the Department's Offices of Fair Practices to the CDBG Program, where staff has access to all available HUD guidance and procedures related to future reporting are in place.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–003

Department of Housing and Community Development (DHCD)

**CFDA No. 14.195 Section 8 Housing Assistance Payments Program
CFDA N0. 14.856 Lower Income Housing Assistance Program – Section 8 Moderate
 Rehabilitation**

U.S. Department of Housing and Urban Development

Compliance and Internal Control Deficiency over Reporting

Repeat Finding: No

Condition:

The Department of Housing and Community Development did not report the proper expenditure amount in its annual HUD-52681 Voucher for Payment of Annual Contributions and Operating Statement (OMB No. 2577-0169) submitted for fiscal year 2017. The total budget amount of \$406,961 was reported instead of the expenditure amount of \$294,508. Once the auditor brought this to DHCD’s attention, a correction report was submitted in 2018.

Auditee’s Update and Corrective Action Plan – February 2019:

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

The Department has updated its’ procedures to ensure the required reports are prepared properly and adequate review takes place, as recommended and planned. A correction to the Department’s HUD-52681 voucher submitted for fiscal year 2018 has not yet been reported to HUD. This is primarily due to changes in personnel in the Fund Accounting division including the loss of its’ Director shortly after the auditors’ review. The Department is working with HUD to determine how to best reflect the correction to the fiscal year 2017 voucher on the fiscal year 2019 HUD-52681 voucher submission.

Auditor’s 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the 2018 report has not been filed timely, thus, finding remains as stated.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–004

Department of Human Services (DHS)

U.S. Department of Health and Human Services

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

Compliance and Material Weakness over Special Test and Provisions - Child Support Non-Cooperation

Repeat Finding: Yes – 2016 – 008

Condition:

We selected a sample to test whether payments are being reduced to individuals in cases where it is reported to the State TANF agency that an individual is not complying with the State child support program. We tested 8 cases where notification was received that an individual was not complying with Child Support Enforcement (CSE). Of these 8 cases selected, 5 cases did not have benefit payments reduced, no indication of the alert consequence of child support non-cooperation, nor information on narration about child support in pertinence to the 956 and 957 code adequately documented within the Client Automated Resources Eligibility System (CARES) justifying why the payments were not reduced.

Auditee's Update and Corrective Action Plan – February 2019:

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

The agency implemented controls to ensure that when an alert of non-compliance from CSE is received, benefits are reduced. As of October 5, 2018 the Family Investment Administration's (FIA) initial plan to implement Match Direct has transitioned to the current use of electronic Google sheets. The shift was instituted in anticipation that Match Direct will be discontinued as DHS moves toward a more modern case management system. The sheets are designed to assist local departments and the Bureau of Program Evaluation in monitoring and taking appropriate action on non-cooperation as it relates to CARES reports of 956 and 957 code alerts. Implementation of the Google sheets monthly monitoring process began in June 2018.

The modern case management system, Maryland Total Human-Services Integrated Network (MD THINK) Enrollment & Eligibility (E & E) system design includes an interface with child support and match/alerts data monitoring for the Department of Human Services. Furthermore, we will continue to provide the technical support that may be needed to resolve these alerts and ensure that they are properly reflected in the CARES system.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–005

Department of Human Services (DHS)

U.S. Department of Health and Human Services

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

Compliance and Internal Control Deficiency over Eligibility

Repeat Finding: No

Condition:

We selected a sample size of 40 transactions to test that any family who has received assistance for more than 60 months has a documented hardship to justify the payments past 60 months. We noted 4 of the 40 cases had benefits in excess of 60 months, and for 1 of those 4 cases there was no hardship documentation.

Auditee's Update and Corrective Action Plan – February 2019:

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

The Policy and Training Alert (PTA) to reinforce the current policy and procedures regarding the handling of 60 plus month Temporary Cash Assistance (TCA) cases was issued to the LDSSs in October 2018. The training related to the PTA was posted to the State's Learning Management System (The HUB) in November 2018. All FIA LDSS staff are mandated to take the training.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–006

Department of Human Services (DHS)

U.S. Department of Health and Human Services

CFDA No. 93.566 Refugee and Entrant Assistance- State-Administered Program

Compliance and Internal Control Deficiency over Eligibility-Refugee Medical Assistance

Repeat Finding: No

Condition:

We selected a sample size of 4 out of 16 transactions to test Eligibility for Refugee Medical Assistance (RMA). We noted for 1 out of 4 cases, the person's benefits terminated in the local Department of Social Services (DSS) Client Automated Resources Eligibility System (CARES) in 2005. However, benefits were still being paid for this individual because the case was still active in the Medicaid Management Information System (MMIS). DHS was not able to provide any records in order to determine if the beneficiary was eligible for benefits during fiscal year 2017. Total beneficiary payment was \$2,186 in fiscal year 2017.

Auditee's Update and Corrective Action Plan – February 2019:

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

DHS continues to conduct a review of all Refugee Medical Assistance (RMA) cases active in CARES and MMIS. If a particular case is found to have exceeded the eligibility time limit, it is immediately closed. On average, there are only six (6) cases active every month because the vast majority of refugees are eligible for Medicaid.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–007

Department of Human Services (DHS)

U.S. Department of Health and Human Services (HHS)

CFDA No. 93.566 Refugee and Entrant Assistance- State-Administered Program

Compliance and Internal Control Deficiency over Subrecipient Monitoring

Repeat Finding: No

Condition:

During our audit, it was noted that the Department of Human Services did not evaluate each subrecipient’s risk of noncompliance for the Refugee and Entrant Assistance program based on the criteria set forth under Federal guidelines.

During our audit, it was noted that the Department of Human Services’ subrecipient award document did not include the information requirements based on the criteria set forth under the Federal guidelines.

Auditee’s Update and Corrective Action Plan – February 2019:

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

The Family Investment Administration (FIA) now requires vendors to submit documents used to access the risk related to each recipient. The documents include vendors' own single audit reports, a listing of existing state, federal, or local government funding sources, and resumes or biographies for staff projected to work on FIA-funded projects. Information contained in these documents is used to determine whether a particular vendor receives FIA funds. The Maryland Office for Refugees and Asylees (MORA) implemented this change for all contracts effective on or after October 1, 2017.

On March 12, 2018, FIA conducted a training regarding contract compliance where we discussed the need to evaluate each subrecipient’s risk of noncompliance based on the criteria set forth under Federal guidelines. The training was facilitated by the Maryland Department of Budget and Management.

Auditor’s 2018 Status:

As this corrective action plan was not in place for the full fiscal year, the finding remains as stated and is a repeat finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–008

Bowie State University (BSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

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

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 22 out of the 40 students selected, students' enrollment statuses were not updated timely to the National Student Loan Data System (NSLDS). 21 students' statuses were reported after 60 days, and one student's status was not reported. Additionally, 16 out of 40 students had incorrect enrollment status reported to NSLDS. 11 graduated students were reported as withdrawn, one graduate student's graduation status was not reported, and enrollment statuses for four students who had a change in attendance level mid-semester were not reported.

Auditee's Update and Corrective Action Plan – February 2019:

The audit finding status is fully corrected, corrective action was taken by Bowie State University.

We have implemented procedures to ensure that currently enrolled students are reported to the National Student Clearinghouse and the National Student Loan Data System in a timely manner and with the correct enrollment status. The corrective action plan indicated as a part of the official response has been implemented.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding remains as stated and is a repeat finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–009

Bowie State University (BSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

CFDA No. 84.379 Teacher Education Grants (TEACH Grants)

Compliance and Internal Control Deficiency over Special Tests and Provisions – Return of Title IV Funds

Repeat Finding: No

Condition:

During our testing of the return of Title IV funds, we reviewed refund calculations for 10 students. We noted three out of 10 students required a return of funds to ED. For the three students, BSU did not return the Title IV funds within 45 days of the institution’s determination of student withdrawal, which is required per Federal guidelines.

Auditee’s Update and Corrective Action Plan – February 2019:

The audit finding status is fully corrected, corrective action was taken by Bowie State University.

We have implemented procedures to ensure that return of title IV funds calculations are performed timely and accurately once the institution becomes aware of the students’ withdrawal, and to ensure the unearned portion of the Title IV assistance, if any is returned to the Department of Education within 45 days. The corrective action plan indicated as a part of the official response has been implemented.

Auditor’s 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–010

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

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

Repeat Finding: Yes – 2015 – 004

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for three of the students selected, CSU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Auditee's Update and Corrective Action Plan – February 2019:

The audit finding status is fully corrected, corrective action was taken by Coppin State University.

Implementation Date: February 2017 (Spring 2017 semester).

Corrective Action: Coppin State University continues to utilize its revised Student Withdrawal Policy and Procedure (implemented Spring 2017 semester), as recommended, to ensure accurate enrollment reporting to the National Student Clearinghouse and subsequently to National Student Loan Data System. Enrollment reporting continues to be done 4 times a semester for fall, spring and summer and 2 times during the winter session. To capture students who have changed their enrollment status from full-time to part-time, part-time to less than part-time or completely withdrawn from the semester, updates are made to the National Student Clearinghouse on an as needed basis which could be 1-2 times per week during the semester/session.

On October 4, 2018, the Department of Education issued a Final Audit Determination (FAD) letter to notified Coppin State that it would be required to complete a quarterly monitoring program with the Department. The University is responding to the Department of Education letter, and is in the process of submitting NSDLS Student Enrollment reports with the required information.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–010 (continued)

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–011

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

Compliance and Internal Control Deficiency over Special Tests and Provisions – Return of Title IV Funds

Repeat Finding: No

Condition:

During our testing of the return of Title IV funds, we reviewed the return of Title IV funds calculation for 20 students. We noted for six out of 19 students, the Title IV funds was not returned within 45 days of the institution’s determination of student withdrawal. Additionally, one out of 20 student’s return of Title IV calculation was not performed during fiscal year 2017. It was performed upon notification by the auditor that it had not been performed.

Auditee’s Update and Corrective Action Plan – February 2019:

The audit finding status is fully corrected, corrective action was taken by Coppin State University.

Corrective Action: Beginning in February 2018 the Financial Aid office runs a term withdrawal report to capture any withdrawals, according to the revised Student Withdrawal Policy and Procedure (implemented Spring 2017 semester), as recommended. The return to Title IV is then processed by the Financial Aid office. The office is still exploring any additional opportunities that would improve efficiency.

On October 4, 2018, the Department of Education issued a Final Audit Determination (FAD) letter to notified Coppin State that it would be required to complete a quarterly monitoring program with the Department. The University is responding to the Department of Education letter, and is in the process of submitting NSDLS Student Enrollment reports with the required information.

Auditor’s 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–012

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

**Compliance and Internal Control Deficiency over Special Tests and Provisions -
Verification**

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the verification support of 40 students who were selected by Department of Education to be verified by CSU. We noted that for three of the students selected for verification, CSU failed to update and submit the changes to the Institutional Student Information Record (ISIR) through the Central Processing System (CPS).

Auditee's Update and Corrective Action Plan – February 2019:

The audit finding status is fully corrected, corrective action was taken by Coppin State University.

Corrective Action: Coppin State University began using Kentucky Higher Education Assistance Authority (KHEAA) to complete verifications for the 2018/19 school year. KHEAA completes verifications of students selected by the Department of Education. KHEAA, a third party vendor that specializes in completing verifications, began processing in March 2018 and includes a three tiered quality control process. Documents are imaged by KHEAA and accessible to the school through an online portal. The school verifies the completion of the verifications and updates PeopleSoft before awarding.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding remains as stated and is a repeat finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–013

Coppin State University (CSU)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

Compliance and Internal Control Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)

Repeat Finding: No

Condition:

During our testing of the borrower data transmission and reconciliations, CSU was unable to provide required monthly borrower reconciliations for the 12 months during fiscal year 2017, and therefore we were unable to determine if monthly reconciliations between the Direct Loan Servicing System and the institution’s record had been performed accurately for fiscal year 2017.

Auditee’s Update and Corrective Action Plan – February 2019:

The audit finding status is fully corrected, corrective action was taken by Coppin State University.

Corrective Action: Step by step procedures have been set up for the reconciliation process. A new set of policy and procedures has been established to ensure that proper documentation of the reconciliation process is in place, as recommended. The offices of Financial Aid and the Controller meet regularly to discuss any issues they encounter and work on solutions. Beginning with the 2018/19, school year this process is working.

Auditor’s 2018 Status:

As the reconciliations process did not start until fiscal year 2019, the finding remains as stated and is a repeat finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–014

University of Maryland, Eastern Shore (UMES)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

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

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

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

Repeat Finding: Yes – 2015 - 006

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 32 students. We noted that for one of the students selected, UMES did not submit the student's updated status to the National Student Loan Data System (NSLDS) within 60 days. Additionally, UMES was unable to provide a population of students who receive financial aid that had a change in attendance level during the school year. Thus, we were not able to test whether students with changes in attendance level, for example from full time to part time, were adequately reported in the NSLDS.

Auditee's Update and Corrective Action Plan – February 2019:

The corrective action plan has been implemented and partially completed.

The Enrollment Confirmation Report has been developed and is in current use by the Registrar's Office for reporting to NSDLS. The Enrollment Change Status report is almost complete. Trigger notifications for withdrawals, one of the elements of the report has been developed and implemented. The second element of the report, trigger notifications for a change in status, is currently being developed. There was a delay in the completion of the Enrollment Change Status Report due to the resignation of the Director of Financial Aid.

The Office of Financial Aid met with the committee to include Information Technology (IT), Administrative Affairs, and the Registrar in September and October of 2018 to outline the requisite elements to be included in the report request. The request for the creation of these reports was submitted to IT with all involved offices in copy on or around October 5th. The first iteration of the report was generated in October but was not in alignment with the request. Thus, another meeting involving the aforementioned parties was held to clarify the requirements. A follow up email containing the reiterated agreed upon requirements was submitted on October 11th. We will have the second revised report and a procedure for the reporting process completed in March, 2019.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–014 (continued)

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding remains as stated and is a repeat finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2017–015

Maryland Department of Health (MDH)

U.S. Department of Health and Human Services

**CFDA No. 93.243 Substance Abuse and Mental Health Service – Projects of Regional
and National Significance**

Compliance and Internal Control Deficiency over Subrecipient Monitoring

Repeat Finding: No

Condition:

During our audit, it was noted the Maryland Department of Health did not evaluate each subrecipient’s risk of noncompliance for the Substance Abuse and Mental Health Service – Projects of Regional and National Significance program based on the new criteria set forth under Federal guidelines. Thus, the risk assessment was not used to determine the appropriate subrecipient monitoring that is required. We also noted for one out of five subrecipients we tested, one had audit findings that required follow up. The department did follow up on the audit finding and issue a management decision, but it was not within the six months of the audit report being submitted to the Federal Audit Clearinghouse (FAC) as required under Federal guidelines.

Auditee’s Update and Corrective Action Plan – February 2019:

The status of the audit finding is that it is fully corrected, and the corrective action taken by MDH was as follows:

1. The Office of Inspector General (OIG) issued risk assessment guidance and templates on October 10, 2018 based on the new criteria set forth under the Federal guidelines to evaluate each subrecipients risk. This risk assessment guidance will be used to determine the frequency of monitoring.
2. The Audit Division had procedures in place since 2002 concerning obtaining subrecipient audit reports, and if a management decision is required, ensuring the management response is issued timely in accordance with the Uniform Guidance. However, the Audit Division had not been following the procedures as it relates to the timely review of all single audit reports. The Audit Division has since corrected this deficiency and is now current.

Auditor’s 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding remains as stated and is a repeat finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2016-004

University System of Maryland – University of Maryland, College Park (UMCP)

U.S. Department of Education (ED)

Student Financial Assistance Cluster

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

CFDA No. 84.032 Federal Family Education Loans (FFEL)

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

CFDA No. 84.037 Perkins Loan Cancellations

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

CFDA No. 84.063 Federal Pell Grant Program (Pell)

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

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: No

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted that for seven of the students selected, UMCP did not submit the students' unofficial withdrawal status to the National Student Loan Data System (NSLDS) timely and within 60 days.

Auditee's Update and Corrective Action Plan – February 2019:

The audit finding status is fully correct, action was taken by UMCP.

As noted in the initial response, the University did not agree with the dates used to assess the timely reporting of enrollment changes to NSLDS during the 2016 single audit.

In November 2017, the Department of Education issued official clarifying guidance on enrollment reporting

(<https://ifap.ed.gov/nsldsmaterials/attachments/NewNSLDSEnrollmentReportingGuide.pdf>). Section 4.4.2 of the guidance validated our interpretation and practice of enrollment reporting.

However, to further strengthen our reporting, we implemented a new process to send enrollment files after the end of the semester to catch any students who might be dismissed due to receiving all "F" grades with our end of term transmission in January 2018, which captured all our Fall 2017 dismissed students due to receiving all "F" grades. As such, the University has been in compliance with the federal reporting requirements.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2016-008

Department of Human Resources (DHR)

U.S. Department of Health and Human Services

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

**Compliance and Material Weakness over Special Tests and Provisions - Child Support
Non-Cooperation**

Repeat Finding: Yes – 2015 - 009

Condition:

We selected a sample to test whether payments are being reduced to individuals in cases where it is reported to the State TANF agency that an individual is not complying with the State child support program. We tested 40 cases where notification was received that an individual was not complying with Child Support Enforcement (CSE). Of these 40 cases selected, 29 cases did not have benefit payments reduced, nor good cause adequately documented within the Client Automated Resources Eligibility System (CARES) justifying why the payments were not reduced.

Auditee's Update and Corrective Action Plan – February 2019:

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

The agency implemented controls to ensure that when an alert of non-compliance from CSE is received, benefits are reduced. As of October 5, 2018 the Family Investment Administration's (FIA) initial plan to implement Match Direct has transitioned to the current use of electronic Google sheets. The shift was instituted in anticipation that Match Direct will be discontinued as DHS moves toward a more modern case management system. The sheets are designed to assist local departments and the Bureau of Program Evaluation in monitoring and taking appropriate action on non-cooperation as it relates to CARES reports of 956 and 957 code alerts. Implementation of the Google sheets monthly monitoring process began in June 2018.

The modern case management system, Maryland Total Human-Services Integrated Network (MD THINK) Enrollment & Eligibility (E & E) system design includes an interface with child support and match/alerts data monitoring for the Department of Human Services. Furthermore, we will continue to provide the technical support that may be needed to resolve these alerts and ensure that they are properly reflected in the CARES system.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2015-004

University System of Maryland – Coppin State University (CSU)

Student Financial Assistance Cluster

CFDA No. 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA No. 84.033	Federal Work- Study Program (FWS)
CFDA No. 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA No. 84.063	Federal Pell Grant Program (Pell)
CFDA No. 84.268	Federal Direct Student Loans (Direct Loan)
CFDA No. 84.379	Teacher Education Assistance for College and Higher Education Grants
CFDA No. 93.264	Nurse Facility Loan Program
CFDA No. 93.342	Health Professional Student Loans (HPSL/PCL/LDS)
CFDA No. 93.364	Nursing Student Loans

U.S. Department of Education (ED)

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for 2 out of 40 of the students selected, CSU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Auditee's Update and Corrective Action Plan – February 2019:

The audit finding status is fully corrected, corrective action was taken by Coppin State University.

Implementation Date: February 2017 (Spring 2017 semester).

Corrective Action: Coppin State University continues to utilize its revised Student Withdrawal Policy and Procedure (implemented Spring 2017 semester), as recommended, to ensure accurate enrollment reporting to the National Student Clearinghouse and subsequently to National Student Loan Data System. Enrollment reporting continues to be done 4 times a semester for fall, spring and summer and 2 times during the winter session. To capture students who have changed their enrollment status from full-time to part-time, part-time to less than part-time or completely withdrawn from the semester, updates are made to the National Student Clearinghouse on an as needed basis which could be 1-2 times per week during the semester/session.

On October 4, 2018, the Department of Education issued a Final Audit Determination (FAD) letter to notified Coppin State that it would be required to complete a quarterly monitoring program with the Department. The University is responding to the Department of Education letter and is in the process of submitting NSDLS Student Enrollment reports with the required information.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2015–004 (continued)

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2015-006

University System of Maryland – University of Maryland Eastern Shore (UMES)

Student Financial Assistance Cluster

CFDA No. 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA No. 84.033	Federal Work- Study Program (FWS)
CFDA No. 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA No. 84.063	Federal Pell Grant Program (Pell)
CFDA No. 84.268	Federal Direct Student Loans (Direct Loan)
CFDA No. 84.379	Teacher Education Assistance for College and Higher Education Grants
CFDA No. 93.264	Nurse Facility Loan Program
CFDA No. 93.342	Health Professional Student Loans (HPSL/PCL/LDS)
CFDA No. 93.364	Nursing Student Loans

U.S Department of Education (ED)

Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Condition:

During our testing of student enrollment reporting, we reviewed the enrollment status of twenty students. We noted that for two of the students selected, UMES did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

Auditee's Update and Corrective Action Plan – February 2019:

The corrective action plan has been implemented and partially completed.

The Enrollment Confirmation Report has been developed and in current use by the Registrar's Office for reporting to NSDLS. The Enrollment Change Status report is almost complete. Trigger notifications for withdrawals, one of the elements of the report has been developed and implemented. The second element of the report, trigger notifications for a change in status, is currently being developed. There was a delay in the completion of the Enrollment Change Status Report due to the resignation of the Director of Financial Aid.

The Office of Financial Aid met with the committee to include Information Technology (IT), Administrative Affairs, and the Registrar in September and October of 2018 to outline the requisite elements to be included in the report request. The request for the creation of these reports was submitted to IT with all involved offices in copy on or around October 5th. The first iteration of the report was generated in October but was not in alignment with the request. Thus, another meeting involving the aforementioned parties was held to clarify the requirements. A follow up email containing the reiterated agreed upon requirements was submitted on October 11th. We will have the second revised report and a procedure for the reporting process completed in March, 2019.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018**

Finding 2015–006 (continued)

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding remains as stated and is a repeat finding.

STATE OF MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2015**

Finding 2015-009

Department of Human Resources (DHR)

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

U.S. Department of Health and Human Services

**Compliance and Material Weakness over Special Tests and Provisions - Child Support
Non-Cooperation**

Condition:

We selected a sample to test whether payments are being reduced to individuals in cases where it is reported to the State TANF agency that an individual is not complying with the State child support program. We tested 10 cases where notification was received that an individual was not complying with Child Support Enforcement (CSE). Of these 10 cases selected, we noted that benefit payments were not reduced for 9 cases that received an alert that they were not in compliance with child support. During our testing we noted that the CARES system used in the TANF program was not always updated after an alert was issued.

Auditee's Update and Corrective Action Plan – February 2019:

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

The agency implemented controls to ensure that when an alert of non-compliance from CSE is received, benefits are reduced. As of October 5, 2018 the Family Investment Administration's (FIA) initial plan to implement Match Direct has transitioned to the current use of electronic Google sheets. The shift was instituted in anticipation that Match Direct will be discontinued as DHS moves toward a more modern case management system. The sheets are designed to assist local departments and the Bureau of Program Evaluation in monitoring and taking appropriate action on non-cooperation as it relates to CARES reports of 956 and 957 code alerts. Implementation of the Google sheets monthly monitoring process began in June 2018.

The modern case management system, Maryland Total Human-Services Integrated Network (MD THINK) Enrollment & Eligibility (E & E) system design includes an interface with child support and match/alerts data monitoring for the Department of Human Services. Furthermore, we will continue to provide the technical support that may be needed to resolve these alerts and ensure that they are properly reflected in the CARES system.

Auditor's 2018 Status:

Based on follow-up testing performed for fiscal year 2018, the finding is resolved.

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