

# State of Arizona

Single Audit Report

Year Ended June 30, 2018



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





The Arizona Office of the Auditor General's mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

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Comprehensive Annual Financial Report





MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL  
LINDSEY A. PERRY

JOSEPH D. MOORE  
DEPUTY AUDITOR GENERAL

## **Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards***

The Honorable Doug Ducey, Governor  
State of Arizona

The Honorable Karen Fann, President  
Arizona State Senate

The Honorable Russell "Rusty" Bowers, Speaker  
Arizona House of Representatives

The Honorable Scott Bales, Chief Justice  
Arizona Supreme Court

We have audited, in accordance with U.S. generally accepted auditing standards 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, business-type activities, aggregate discretely presented component units, each major fund, and aggregate remaining fund information of the State of Arizona 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 March 8, 2019. Our report includes a reference to other auditors who audited the financial statements of the Arizona Department of Transportation, the Arizona Health Care Cost Containment System, the Arizona State Lottery, the Arizona State Retirement System, the Public Safety Personnel Retirement System, the Corrections Officer Retirement Plan, the Elected Officials' Retirement Plan, the Early Childhood Development and Health Board, the Arizona Correctional Industries, and certain aggregate discretely presented component units, as described in our report on the State's financial statements. Of the aggregate discretely presented component units, the other auditors did not audit in accordance with *Government Auditing Standards* the financial statements of the Arizona Power Authority and the Universities-Affiliated Component Units, except for those of the ASU Preparatory Academy, Inc., and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with those discretely presented component units. For those State agencies and discretely presented component units the other auditors audited in accordance with *Government Auditing Standards*, this report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that those other auditors reported on separately. However, this report, insofar as it relates to the other auditors' results, is based solely on the other auditors' reports.

### **Internal control over financial reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's basic financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2018-02 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-01 and 2018-03 through 2018-10 to be significant deficiencies.

### **Compliance and other matters**

As part of obtaining reasonable assurance about whether the State's basic financial statements are free from material misstatement, we performed tests of 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 and those of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **State of Arizona's response to findings**

The State's responses to the findings identified in our audit are presented in their respective corrective action plans at the end of this report. The State's responses were not subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

### **Purpose of this report**

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

Lindsey Perry, CPA, CFE  
Auditor General

March 8, 2019



MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL  
LINDSEY A. PERRY

JOSEPH D. MOORE  
DEPUTY AUDITOR GENERAL

**Independent auditors' report on compliance for each major federal program;  
report on internal control over compliance; and report on schedule of  
expenditures of federal awards required by the Uniform Guidance**

The Honorable Doug Ducey, Governor  
State of Arizona

The Honorable Karen Fann, President  
Arizona State Senate

The Honorable Russell "Rusty" Bowers, Speaker  
Arizona House of Representatives

The Honorable Scott Bales, Chief Justice  
Arizona Supreme Court

**Report on compliance for each major federal program**

We have audited the State of Arizona's 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 its major federal programs for the year ended June 30, 2018, except for the Medical Assistance Program CFDA 93.778 (part of Medicaid Cluster) administered by the Arizona Health Care Cost Containment System. This major federal program was audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to this major federal program's compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, is based solely on the report of the other auditors. The State's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The State's basic financial statements include the operations of the ASU Preparatory Academy, Inc., which was reported as a discretely presented component unit. This component unit expended \$1,796,603 in federal awards that are not included in the State's schedule of expenditures of federal awards for the year ended June 30, 2018. Our audit, described below, did not include the operations of the ASU Preparatory Academy, Inc., because the entity engaged another auditor to perform an audit in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

***Management's responsibility***

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

## ***Auditors' 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 U.S. generally accepted auditing standards; 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 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 and the report of the other auditor provide a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the State's compliance.

### ***Basis for qualified opinion on Career and Technical Education—Basic Grants to States, Rehabilitation Services Vocational Rehabilitation Grants to States, TANF Cluster, Foster Care Title IV-E, and Adoption Assistance***

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

<b><u>Program (or cluster) name</u></b>	<b><u>CFDA Number</u></b>	<b><u>Compliance requirement</u></b>	<b><u>Finding number</u></b>
Career and Technical Education— Basic Grants to States	84.048	Subrecipient monitoring	2018-115
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Cash management	2018-102
TANF Cluster	93.558	Cash management	2018-102
Foster Care Title IV-E	93.658	Cash management Eligibility	2018-108 2018-107
Adoption Assistance	93.659	Cash management	2018-108

### ***Qualified opinion on Career and Technical Education—Basic Grants to States, Rehabilitation Services Vocational Rehabilitation Grants to States, TANF Cluster, Foster Care Title IV-E, and Adoption Assistance***

In our opinion, except for the noncompliance described in the basis for qualified opinion paragraph, 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 Career and Technical Education—Basic Grants to States, Rehabilitation Services Vocational Rehabilitation Grants to States, TANF Cluster, Foster Care Title IV-E, and Adoption Assistance for the year ended June 30, 2018.



### ***Unmodified opinion on each of the other major federal programs***

In our opinion, based on our audit and the report of the other auditors, 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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2018.

### ***Other matters***

The results of our auditing procedures disclosed other instances of noncompliance that are required to be reported in accordance with the Uniform Guidance and that are described in the accompanying schedule of findings and questioned costs as items 2018-101, 2018-103 through 2018-106, 2018-109 through 2018-114, and 2018-116. Our opinion on each major federal program is not modified with respect to these matters.

### **Report on internal control over compliance**

The State's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control 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 an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-102, 2018-103, 2018-107 through 2018-110, 2018-112, 2018-115, and 2018-116 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-104, 2018-105, 2018-106, 2018-111, 2018-113, and 2018-114 to be significant deficiencies.

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

## **State of Arizona's response to findings**

The State's responses to the findings identified in our audit are presented in its corrective action plan at the end of this report. The State's responses were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on them.

## **Report on schedule of expenditures of federal awards required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and aggregate remaining fund information of the State of Arizona 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. We issued our report thereon dated March 8, 2019, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of the State's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 U.S. generally accepted auditing standards by us and the other auditors. In our opinion, based on our audit, the procedures performed as described previously, and the reports of the other auditors, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey Perry, CPA, CFE  
Auditor General

March 28, 2019



# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## Summary of auditors' results

### Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles Unmodified

### Internal control over financial reporting

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Noncompliance material to the financial statements noted? No

### Federal awards

### Internal control over major programs

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

### Type of auditors' report issued on compliance for major programs

Unmodified on all programs except for Career and Technical Education—Basic Grants to States (84.048), Rehabilitation Services Vocational Rehabilitation Grants to States (84.126), TANF Cluster (93.558), Foster Care Title IV-E (93.658), and Adoption Assistance (93.659), which were qualified.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? Yes

### Identification of major programs

CFDA number	Name of federal program or cluster
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.195	Section 8 Project—Based Cluster
16.575	Crime Victim Assistance

84.027/84.173	Special Education Cluster (IDEA)
84.048	Career and Technical Education—Basic Grants to States
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
93.044/93.045/93.053	Aging Cluster
93.558	TANF Cluster
93.775/93.777/93.778	Medicaid Cluster
93.563	Child Support Enforcement
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.917	HIV Care Formula Grants
96.001	Disability Insurance/SSI Cluster
R&D	Research and Development Cluster

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

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

**Other matters**

**Auditee’s summary schedule of prior audit findings required to be reported in accordance with 2 CFR §200.511(b)?** **Yes**

# Financial statement findings

**2018-01**

## Managing risk

**Condition and context**—We reviewed the risk-assessment process at 4 State agencies, including the Departments of Administration (ADOA), Economic Security (DES), Child Safety (DCS), and Revenue (DOR), and found that the agencies' risk-management processes did not include an overall risk-assessment process that included identifying, analyzing, and responding to agency-wide information technology (IT) risks, such as potential harm from unauthorized access, use, disclosure, disruption, modification, or destruction of IT data and systems. Also, the agencies' processes did not include identifying, classifying, and inventorying sensitive information that might need stronger access and security controls and evaluating and determining the business functions and IT systems that would need to be restored quickly if the agencies were impacted by disasters or other system interruptions.

**Criteria**—Effectively managing risk at State agencies includes each agency establishing an agency-wide risk-assessment process involving members of its administration and IT management to determine the risks the agency faces as it seeks to achieve its objectives to not only report accurate financial information and protect its IT systems and data but to also carry out its overall mission and service objectives. The process should provide the basis for developing appropriate responses based on identified risk tolerances and specific potential risks to which the agency might be subjected. To help ensure the agency's objectives can be met, an annual risk assessment should include considering IT risks. For each identified risk, the agency should analyze the identified risk and develop a plan to respond within the context of the agency's defined objectives and risk tolerances. The risk-management process should also address the risk of unauthorized access, use, modification, or loss of sensitive information and the risk of losing the continuity of business operations in the event of a disaster or system interruption.

**Effect**—The State agencies' administration and IT management may put the agencies' operations and IT systems and data at unintended and unnecessary risk.

**Cause**—Because the State's risk-assessment process is decentralized and managed at each agency, the agencies are in various stages of developing or implementing policies and procedures for assessing and managing risk and have not fully implemented agency-wide risk-assessment processes that address IT security. Additionally, DCS relies partly on DES for assessing and managing risk over its systems and data because they are housed on DES' network.

**Recommendations**—State agencies should identify, analyze, and reduce risks to help prevent undesirable incidents and outcomes that could impact business functions, IT systems, and data. They also should plan for where resources should be allocated and where critical controls should be implemented. To help ensure they have effective agency-wide policies and procedures to achieve these objectives, State agencies should follow guidance established by the Arizona Strategic Enterprise Technology Office, which is based on the IT security framework of the National Institute of Standards and Technology. Responsible administrative officials and management over finance, IT, and other agency functions should be asked for input in the risk-management process. State agencies should conduct the following as part of their risk-management process:

- Perform an annual agency-wide IT risk-assessment process that includes evaluating risks, such as risks of inappropriate access that would affect financial data, system changes that could adversely impact or disrupt system operations, and inadequate or outdated system security. (ADOA, DES, DCS, DOR)

- Evaluate and manage the risks of holding sensitive information by identifying, classifying, and inventorying the information the agency holds to assess where stronger access and security controls may be needed to protect data in accordance with State statutes and federal regulations. (ADOA, DES, DCS, DOR)
- Evaluate and determine the business functions and IT systems that would need to be restored quickly given the potential impact disasters or other IT system interruptions could have on critical organizational functions, such as public assistance and safety, operations, and payroll and accounting, and determine how to prioritize and plan for recovery. (ADOA, DES, DOR)

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-01.

## 2018-02

### Information technology (IT) controls—access, configuration management, security, and contingency planning

**Condition and context**—We reviewed the access, configuration management, information technology security, and contingency-planning controls at 4 State agencies, including the Departments of Administration (ADOA), Economic Security (DES), Child Safety (DCS), and Revenue (DOR), and found that the agencies' control procedures were not sufficiently designed, documented, and implemented to respond to risks associated with their IT systems and data. The agencies lacked adequate procedures over the following:

- **Restricting access to IT systems and data**—Procedures did not consistently help prevent or detect unauthorized or inappropriate access. (ADOA, DES, DCS, DOR)
- **Configuring systems securely and managing system changes**—Procedures did not ensure IT systems were securely configured and all changes were adequately managed. (ADOA, DES, DOR)
- **Securing systems and data**—IT security policies and procedures lacked controls to prevent unauthorized or inappropriate access or use, manipulation, damage, or loss. (ADOA, DES, DOR)
- **Developing and documenting or updating a contingency plan**—Plan either was not in place for restoring operations in the event of a disaster or other system interruption or it lacked key elements necessary to succeed in restoring operations. (ADOA, DES, DOR)

**Criteria**—State agencies should have effective internal controls to protect their IT systems and help ensure the integrity and accuracy of the data they maintain.

- **Logical and physical access controls**—Help to ensure systems and data are accessed by users who have a need, systems and data access granted is appropriate, key systems and data access is monitored and reviewed, and physical access to system infrastructure is protected. (ADOA, DES, DCS, DOR)
- **Well-defined documented configuration management process**—Ensures IT systems are configured securely and that changes to the systems are identified, documented, evaluated for security implications, tested, and approved prior to implementation. This helps limit the possibility of an adverse impact on the system security or operations. Separation of responsibilities is an important control for system changes; the same person who has authority to make system changes should not put the change into production. If those responsibilities cannot be separated, a post-implementation review

should be performed to ensure the change was implemented as designed and approved. (ADOA, DES, DOR)

- **IT security internal control policies and procedures**—Help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to IT systems and data. (ADOA, DES, DOR)
- **Comprehensive documented and tested contingency plan**—Provides the preparation necessary to place the plan in operation and helps to ensure business operations continue and systems and data can be recovered in the event of a disaster, system or equipment failure, or other interruption. (ADOA, DES, DOR)

**Effect**—There is an increased risk that State agencies may not adequately protect their IT systems and data, which could result in unauthorized or inappropriate access and the loss of confidentiality and integrity of systems and data. It also increases the agencies' risk of not being able to effectively continue daily operations and completely and accurately recover vital IT systems and data in the event of a disaster or system interruption.

**Cause**—Because the State is decentralized and IT systems and data are managed at each agency, the State agencies are in various stages of developing and implementing policies and procedures for access, configuration management, security, and contingency planning and, because of a lack of resources, have not fully implemented them. Additionally, DCS relies partly on DES for access, configuration management, and security and relies wholly on DES for contingency planning because its systems and data are housed on DES' network.

**Recommendations**—To help ensure that State agencies have effective policies and procedures over their IT systems and data, agencies should follow guidance established by the Arizona Strategic Enterprise Technology Office, which is based on the IT security framework of the National Institute of Standards and Technology. To help achieve these control objectives, agencies should develop, document, and implement control procedures in each IT control area described below:

#### **Access**

- Assign and periodically review employee user access ensuring appropriateness and compatibility with job responsibilities. (ADOA, DES, DCS, DOR)
- Remove terminated employees' access to IT systems and data. (ADOA, DCS, DOR)
- Review all other account access to ensure it remains appropriate and necessary. (ADOA, DES, DCS, DOR)
- Evaluate the use and appropriateness of accounts shared by 2 or more users and manage the credentials for such accounts. (ADOA, DES, DOR)
- Enhance authentication requirements for IT systems. (ADOA)
- Manage employee-owned and entity-owned electronic devices connecting to the agency's systems and data (DOR)
- Manage remote access to the agency's systems and data. (ADOA, DCS, DOR)
- Utilize data-sharing agreements when sharing the agency's data, limit the access as appropriate, and enforce data-sharing security restrictions. (DOR)
- Review data center physical access periodically to determine whether individuals still need it. (ADOA, DOR)

#### **Configuration and change management**

- Establish and follow a documented change management process. (DOR)
- Review proposed changes for appropriateness, justification, and security impact. (DOR)

- Document changes, testing procedures and results, change approvals, and post-change review. (DOR)
- Develop and document a plan to roll back changes in the event of a negative impact to IT systems. (DOR)
- Test changes prior to implementation. (DOR)
- Separate responsibilities for the change management process or, if impractical, perform a post-implementation review to ensure the change was implemented as approved. (DOR)
- Configure IT resources appropriately and securely and maintain configuration settings. (ADOA, DES, DOR)
- Manage software installed on employee computer workstations. (DES, DOR)

### Security

- Perform proactive key user and system activity logging and log monitoring, particularly for users with administrative access privileges. (ADOA, DES, DOR)
- Prepare and implement a security-incident-response plan clearly stating how to report and handle incidents. (DES, DOR)
- Provide all employees ongoing training on IT security risks and their responsibilities to ensure systems and data are protected. (DOR)
- Perform IT vulnerability scans and remediate vulnerabilities in accordance with a remediation plan. (ADOA, DES, DOR)
- Identify, evaluate, and apply patches in a timely manner. (ADOA, DES, DOR)

### Contingency planning

- Develop and implement a contingency plan or update the contingency plan if a plan is in place, and ensure it includes all required elements to restore critical operations, including being prepared to enable moving critical operations to a separate alternative site if necessary. (ADOA, DES, DOR)
- Test the contingency plan. (ADOA, DES, DOR)
- Train staff responsible for implementing the contingency plan. (ADOA, DES, DOR)
- Back up and securely maintain backups of systems and data. (ADOA, DES, DOR)

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year findings 2017-02 (access), 2017-03 (configuration and change management), 2017-04 (IT security), and 2017-05 (contingency planning).

## 2018-03

### Department of Administration—Data Center's contracts with State agencies missing key elements

**Condition and context**—The Department of Administration's Data Center's IT service contracts with State agencies did not adequately specify the extent of backup and recovery services that would be provided in the event of a disaster or other system interruptions. Also, the contracts lacked responsibilities and priorities for restoring operations, including what systems and data, if any, an agency would need to provide to the Data Center to successfully restore its operations.

**Criteria**—IT service contracts between the Data Center and other State agencies should be complete and up to date and include the agencies' responsibilities and priorities for recovery efforts to help ensure that



expectations on the extent of services provided are clear and operations can be fully restored in the event of a disaster, system or equipment failure, or other interruption.

**Effect**—There is an increased risk that agencies may not understand the extent of backup and recovery services the Data Center will provide, and the Data Center may not be able to fully restore agencies' systems and data in the event of a disaster, system or equipment failure, or other interruption.

**Cause**—The Data Center did not have sufficient policies and procedures in place to help ensure that IT service contracts with State agencies sufficiently addressed the extent of services and the agencies' responsibilities and priorities for recovery efforts and that the contracts were updated as needed.

**Recommendations**—To help ensure its IT service contracts with other State agencies are effective in restoring agencies' operations in the event of a disaster, system or equipment failure, or other interruption, the Data Center should:

- Improve its policies and procedures for contracting IT services with other State agencies to ensure that the contracts are complete and up to date and address the extent of backup and recovery services and each agency's responsibilities and priorities for restoring operations. Policies and procedures should specify the systems and data, if any, agencies would need to provide the Data Center in the event recovery efforts are needed.
- Update its comprehensive list of agencies with which it contracts for IT services at least annually to ensure that the services provided, including any systems and data needed from each agency, are appropriately identified and agency systems are prioritized for recovery based on their relative importance. Information from this list should be included or summarized in the IT service contract, or contract revision if needs change, with each State agency.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-06.

## 2018-04

### Department of Child Safety (DCS)—duplicate revenue transactions recorded

**Condition and context**—The Department of Child Safety (DCS) did not have adequate internal controls for recording and reconciling its intergovernmental revenues and receivables, and, therefore, did not detect and eliminate duplicate transactions recorded in the accounting system for fiscal years 2017 and 2018. During the year, the State's General Accounting Office discovered the errors and determined that intergovernmental revenues and receivables were overstated by \$55.8 million and \$137.2 million for fiscal years 2017 and 2018, respectively.

**Criteria**—DCS should establish and maintain effective internal control policies and procedures for recording and reconciling its intergovernmental revenues and receivables to help ensure that they are properly reported in the State's financial statements.

**Effect**—There is an increased risk that the State's financial statements could contain misstatements that are not prevented, or detected and corrected if DCS does not have adequate policies and procedures for recording and reconciling its intergovernmental revenues and receivables. The State's financial statements for the year ended June 30, 2018, reflect adjustments to correct these errors.

**Cause**—DCS has not determined how to prevent the duplicate transactions from occurring. Also, DCS did not eliminate duplicate revenue and receivable transactions that were automatically generated by the accounting system because it lacked enough employees to perform the reconciliations to identify which transactions should be eliminated.

**Recommendations**—DCS should either follow the State's policies and procedures for intergovernmental revenues or develop and implement its own written policies and procedures for recording and reconciling its intergovernmental revenues and receivables to prevent, or detect and correct, duplicate transactions. Policies and procedures should require a DCS employee to reconcile intergovernmental revenues and receivables recorded in the accounting system to detailed accounting records at least monthly and verify that any duplicate transactions are eliminated. Also, a second employee should review and approve the reconciliations.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

## 2018-05

### Department of Revenue (DOR)—processing income tax revenues

**Condition and context**—The Department of Revenue (DOR) did not perform necessary reviews to ensure all of the State's income taxes were collected and reported in the State's financial statements.

**Criteria**—DOR is the State agency that has the sole responsibility for collecting and reporting all the State's income taxes and should have adequate procedures and systems in place to do so.

**Effect**—There is an increased risk that the State may not collect all income tax revenue that is due. Also, the State may not report accurate income tax revenue in its financial statements.

**Cause**—DOR's information system did not have the functionality to perform automatic system checks and reconciliations, and DOR did not perform manual compensating review procedures to help ensure all income taxes are collected and reported in the State's financial statements.

**Recommendation**—To help ensure DOR is collecting and reporting all the State's income taxes, it should address its system's limitations or immediately implement alternative procedures to ensure necessary reviews are completed.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-10.

## 2018-06

### Department of Insurance (DOI)—reporting estimated liabilities associated with insolvent insurance carrier loss

**Condition and context**—The Department of Insurance (DOI) understated estimated liabilities associated with insolvent insurance carrier losses by \$113.1 million for the year ended June 30, 2017. During fiscal year

2017, DOI was notified that 2 affiliated insurance carriers were declared as insolvent and that the DOI's Life and Disability Insurance Guaranty Fund would be required to pay the estimated costs associated with the 2,990 outstanding policies held by Arizona residents. However, when DOI provided the insolvency information to the Arizona Department of Administration's General Accounting Office (GAO) for reporting the liabilities in the State's June 30, 2017, financial statements, it included only the current portion of the loss and not the estimated long-term portion. As a result of this omission, the State's other enterprise funds' beginning net position for fiscal year ended June 30, 2018, was adjusted and decreased by \$113.1 million to correct this error.

**Criteria**—U.S. generally accepted accounting principles (GAAP) require a liability to be recorded and disclosed for unpaid claims costs if it is probable that a loss has been incurred and the amount can be reasonably estimated.

**Effect**—The State's financial statements for the year ended June 30, 2018, reflect adjustments to correct the prior year's error. However, there is an increased risk that the State's financial statements could contain misstatements that are not prevented, or detected and corrected, if DOI does not provide all required information to GAO for the State's financial statements.

**Cause**—DOI did not include the full amount of estimated liabilities in the information provided to GAO in fiscal year 2017 because of staff oversight.

**Recommendation**—To help ensure the State's financial statements are presented in accordance with GAAP and are free from material misstatement, DOI should follow its established policies and procedures for providing information to GAO that is reported in the State's financial statements, including all necessary information for reporting estimated liabilities resulting from an insolvent insurance carrier loss.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

## 2018-07

### Northern Arizona University (NAU)—Managing risk

**Condition and context**—Northern Arizona University's (NAU) process for managing its risks did not include an adequate University-wide information technology (IT) risk assessment to respond to University-wide IT risks, such as potential harm from unauthorized access, use, disclosure, disruption, modification, or destruction of IT data and systems. Also, it did not include inventorying sensitive information that might need stronger access and security controls and evaluating and determining the business functions and IT systems that would need to be restored quickly if NAU were impacted by disasters or other system interruptions.

**Criteria**—Effectively managing risk at NAU includes an entity-wide risk-assessment process that involves members of NAU's administration and IT management to determine the risks NAU faces as it seeks to achieve its objectives to not only report accurate financial information and protect its IT systems and data but to also carry out its overall mission and service objectives. The process should provide the basis for developing appropriate responses based on identified risk tolerances and specific potential risks to which NAU might be subjected. To help ensure NAU's objectives can be met, an annual risk assessment should include considering IT risks. For each identified risk, NAU should analyze the identified risk and develop a plan to respond within the context of NAU's defined objectives and risk tolerances. The process of managing risks should also address the risk of unauthorized access and use, modification, or loss of sensitive

information and the risk of losing the continuity of business operations in the event of a disaster or system interruption.

**Effect**—NAU’s operations and IT systems and data may be susceptible to unintended and unnecessary risk.

**Cause**—NAU relied on an informal process to manage IT risks. Also, although NAU had developed written data classification procedures and had begun the process of inventorying its sensitive data, an entity-wide inventory had not been completed as of fiscal year-end.

**Recommendations**—NAU should identify, analyze, and reduce risks to help prevent undesirable incidents and outcomes that could impact business functions and IT systems and data. It also should plan for where resources should be allocated and where critical controls should be implemented. To help ensure it has effective entity-wide policies and procedures to achieve these objectives, NAU should follow guidance from a credible IT security framework such as that developed by the National Institute of Standards and Technology. Responsible administrative officials and management over finance, IT, and other entity functions should be asked for input in NAU’s process for managing risk. NAU should conduct the following as part of its process for managing risk:

- Perform an annual University-wide IT risk-assessment process that includes evaluating risks such as risks of inappropriate access that would affect financial data, system changes that could adversely impact or disrupt system operations, and inadequate or outdated system security.
- Evaluate and manage the risks of holding sensitive information by inventorying the information NAU holds to assess where stronger access and security controls may be needed to protect data in accordance with State statutes and federal regulations.
- Evaluate and determine the business functions and IT systems that would need to be restored quickly given the potential impact disasters or other IT system interruptions could have on critical organizational functions, such as student services, and operations, such as payroll and accounting, and determine how to prioritize and plan for recovery.

NAU’s responsible officials’ views and planned corrective action are in its corrective action plan included in the Universities Responses section at the end of this report. This finding was also reported in NAU’s separately issued report on internal control and on compliance for the year ended June 30, 2018, as finding 2018-01.

This finding is similar to prior-year finding 2017-12. NAU addressed some of the prior-year reported deficiencies by implementing a portion of the recommendations, and those are not included in this finding.

## 2018-08

### Northern Arizona University (NAU)—Information technology (IT) controls—access, configuration management, security, and contingency planning

**Condition and context**—Northern Arizona University’s (NAU) control procedures were not sufficiently designed, documented, and implemented to respond to risks associated with its IT systems and data. NAU lacked adequate procedures over the following:

- **Restricting access to its IT systems and data**—Procedures did not consistently help prevent or detect unauthorized or inappropriate access.

- **Configuring systems securely**—Procedures did not ensure IT systems were securely configured and configuration changes were adequately managed.
- **Securing systems and data**—IT security procedures lacked controls to prevent unauthorized or inappropriate access or use, manipulation, damage, or loss.
- **Updating a contingency plan**—Plan lacked key elements related to restoring operations in the event of a disaster or other system interruption.

**Criteria**—NAU should have effective internal controls to protect its IT systems and help ensure the integrity and accuracy of the data it maintains.

- **Logical access controls**— to ensure systems and data are accessed by users who have a need, access granted to systems and data is appropriate, and NAU monitors and reviews access to key systems and data.
- **Well-defined documented configuration management process**—Ensures NAU's IT systems are configured securely and that configuration changes are documented. This helps limit the possibility of an adverse impact on the system security or operations.
- **IT security internal control policies and procedures**—Help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to its IT systems and data.
- **Comprehensive documented and tested contingency plan**—Provides the preparation necessary to place the plan in operation and helps to ensure business operations continue and systems and data can be recovered in the event of a disaster, system or equipment failure, or other interruption.

**Effect**—There is an increased risk that NAU may not adequately protect its IT systems and data, which could result in unauthorized or inappropriate access and the loss of confidentiality and integrity of systems and data. It also increases NAU's risk of not being able to effectively continue daily operations and completely and accurately recover vital IT systems and data in the event of a disaster or system interruption.

**Cause**—NAU had not revised its policies and procedures to ensure they adequately restricted access to its IT resources and relied on an informal configuration management process. Additionally, NAU made significant changes to its IT security policies and procedures and contingency plan but did not have time to fully implement these changes during the fiscal year.

**Recommendations**—To help ensure NAU has effective policies and procedures over its IT systems and data, NAU should follow guidance from a credible IT security framework such as that developed by the National Institute of Standards and Technology. To help achieve these control objectives, NAU should develop, document, and implement control procedures in each IT control area described below:

#### **Access**

- Review employee user access ensuring appropriateness and compatibility with job responsibilities.
- Evaluate the use and appropriateness of accounts shared by 2 or more users and manage the credentials for such accounts.
- Manage employee-owned and entity-owned electronic devices connecting to NAU's systems and data.

#### **Configuration management**

- Configure IT resources appropriately and securely, manage configuration changes, and maintain configuration settings.
- Manage software installed on employee computer workstations.

## Security

- Perform proactive key user and system activity logging and log monitoring, particularly for users with administrative access privileges.
- Prepare and implement a security-incident-response plan making it clear how incidents should be reported and handled.
- Perform IT vulnerability scans and remediate vulnerabilities in accordance with a remediation plan.

## Contingency planning

- Update a contingency plan and ensure it includes all required elements to restore critical operations, including being prepared to enable moving critical operations to a separate alternative site if necessary.
- Test the contingency plan.
- Train staff responsible for implementing the contingency plan.

NAU's responsible officials' views and planned corrective action are in its corrective action plan included in the Universities Responses section at the end of this report. This finding was also reported in NAU's separately issued report on internal control and on compliance for the year ended June 30, 2018, as finding 2018-02.

This finding includes portions of similar prior-year findings 2017-13 (access), 2017-14 (configuration management), 2017-15 (IT security), and 2017-16 (contingency planning). NAU addressed some of the prior-year reported deficiencies by implementing some of the recommendations, and those are not included in this finding.

## 2018-09

### University of Arizona (UA)—Managing risk

**Condition and context**—The University of Arizona's (UA) process for managing its risks did not include an overall risk-assessment process that included identifying, analyzing, and responding to the University-wide information technology (IT) risks, such as potential harm from unauthorized access, use, disclosure, disruption, modification, or destruction of IT data and systems.

**Criteria**—Effectively managing risk at UA includes an entity-wide risk-assessment process that involves members of UA's administration and IT management to determine the risks UA faces as it seeks to achieve its objectives to not only report accurate financial information and protect its IT systems and data but to also carry out its overall mission and service objectives. The process should provide the basis for developing appropriate responses based on identified risk tolerances and specific potential risks to which UA might be subjected. To help ensure UA's objectives can be met, an annual risk assessment should include consideration of IT risks. For each identified risk, UA should analyze the risk and develop a plan to respond to the risk within the context of UA's defined objectives and risk tolerances.

**Effect**—UA's administration and IT management may put UA's operations and IT systems and data at unintended and unnecessary risk.

**Cause**—UA had not fully developed or implemented its new comprehensive risk assessment process.

**Recommendations**—UA should identify, analyze, and reduce risks to help prevent undesirable incidents and outcomes that could impact business functions and IT systems and data. It also should plan for where resources should be allocated and where critical controls should be implemented. To help ensure it has



effective entity-wide policies and procedures to achieve these objectives, UA should follow guidance from a credible IT security framework such as that developed by the National Institute of Standards and Technology. Also, UA should perform an annual entity-wide IT risk-assessment process that includes evaluating risks, such as risks of inappropriate access that would affect financial data, system changes that could adversely impact or disrupt system operations, and inadequate or outdated system security.

UA's responsible officials' views and planned corrective action are in its corrective action plan included in the Universities Responses section at the end of this report. This finding was also reported in UA's separately issued report on internal control and on compliance for the year ended June 30, 2018, as finding 2018-01.

This finding is similar to prior-year finding 2017-18.

## 2018-10

### University of Arizona (UA)—Information technology (IT) controls—access, security, and contingency planning

**Condition and context**—The University of Arizona's (UA) IT control procedures were not always sufficiently designed, documented, and implemented to respond to risks associated with its IT systems and data. Further, UA did not clearly designate oversight and monitoring responsibilities to ensure that its business units followed University-wide IT policies and procedures. UA lacked adequate procedures over the following:

- **Restricting access to its IT systems and data**—Policies and procedures did not include logging and monitoring users with elevated access to UA's enterprise systems.
- **Securing systems and data**—IT security policies and procedures lacked controls to prevent unauthorized or inappropriate access or use, manipulation, damage, or loss. Further, procedures did not include identifying, classifying, and inventorying sensitive information that might need stronger access and security controls.
- **Developing and documenting a contingency plan**—UA lacked a plan for restoring operations in the event of a disaster or other system interruption. Further, UA did not identify the business functions and IT systems that would need to be restored quickly if UA were impacted by disasters or other system interruptions.

**Criteria**—UA should have effective internal controls to protect its IT systems and help ensure the integrity and accuracy of the data it maintains. Further, effective oversight and ongoing monitoring activities are crucial for UA to assess the effectiveness of its IT policies and procedures and take necessary remedial action.

- **Logical access controls**—Help to ensure systems and data are accessed by users who have a need, access granted to systems and data is appropriate, and UA monitors and reviews access to key systems and data.
- **IT security internal control policies and procedures**—Help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to its IT systems and data.
- **Comprehensive documented and tested contingency plan**—Provides the preparation necessary to place the plan in operation and helps to ensure business operations continue and systems and data can be recovered in the event of a disaster, system or equipment failure, or other interruption.

**Effect**—There is an increased risk that UA may not adequately protect its IT systems and data, which could result in unauthorized or inappropriate access and the loss of confidentiality and integrity of systems and data. It also increases UA's risk of not being able to effectively continue daily operations and completely and accurately recover vital IT systems and data in the event of a disaster or system interruption.

**Cause**—UA had not completed its process of assigning oversight and monitoring responsibilities for decentralized IT internal controls. In addition, policies and procedures for access, data classification, and security were either still under development, awaiting approval, or not fully implemented. In addition, UA did not perform a business impact analysis because it had not completed its disaster recovery procedures to align with the movement of its enterprise systems into a cloud environment.

**Recommendations**—To help ensure UA has effective policies and procedures over its IT systems and data, UA should follow guidance from a credible IT security framework such as that developed by the National Institute of Standards and Technology. Further, UA should clearly designate oversight and perform ongoing monitoring activities to ensure its business units follow University-wide IT policies and procedures. To help achieve these objectives, UA should develop, document, and implement control procedures in each IT control area described below:

#### **Access**

- Monitor and review key activity of users with elevated access to its enterprise systems.

#### **Security**

- Improve IT vulnerability scans and remediate vulnerabilities in accordance with a remediation plan.
- Identify, evaluate, and apply patches in a timely manner.
- Develop, document, and follow a process for awarding IT vendor contracts.
- Implement existing policies for identifying, classifying, inventorying, and protecting sensitive information UA holds to assess where stronger access and security controls may be needed to protect data in accordance with State statutes and federal regulations.

#### **Contingency planning**

- Evaluate and determine the business functions and IT systems that would need to be restored quickly given the potential impact disasters or other IT system interruptions could have on critical organizational functions, such as student services, and operations, such as payroll and accounting, and determine how to prioritize and plan for recovery.
- Develop and implement a contingency plan and ensure it includes all required elements to restore critical operations.
- Test the contingency plan.
- Train staff responsible for implementing the contingency plan.
- Test backups of systems and data.

UA's responsible officials' views and planned corrective action are in its corrective action plan included in the Universities' Responses section at the end of this report. This finding was also reported in UA's separately issued report on internal control and on compliance for the year ended June 30, 2018, as finding 2018-02.

This finding is similar to prior-year findings 2017-17 (oversight), 2017-18 (risk assessment), 2017-19 (access), 2017-20 (security), and 2017-21 (contingency planning).



# Federal award findings and questioned costs

## 2018-101

<b>CFDA numbers and names:</b>	Various
<b>Award numbers and years:</b>	Various
<b>Federal agencies:</b>	Various
<b>Compliance requirement:</b>	Allowable costs/cost principles
<b>Questioned costs:</b>	Unknown

**Condition and context**—The State did not comply with various federal programs' allowable costs/cost principles requirements with respect to the following legislatively mandated transfers that involved transferring monies from State funds that contained federal program monies:

- Laws 2016, Chapter 117, §113, and Laws 2017, Chapter 305, §19: mandated monies to be transferred from the State's Risk Management Revolving Fund to be spent on Department of Child Safety litigation expenses.
- Laws 2017, Chapter 305, §141: mandated monies to be transferred from various State funds to the State's Automation Projects Fund.
- Laws 2017, Chapter 305, §80: mandated monies to be transferred from the State's Risk Management Revolving Fund to the Department of Public Safety to be spent on general government services it normally provides.
- Laws 2018, Chapter 276, §12: mandated monies to be transferred from the State's Risk Management Revolving Fund to be spent on election litigation expenses.

When the State transferred and spent the monies to pay for the mandated uses, there was no basis to show the relative benefits for each specific federal program's objectives. The Arizona Department of Administration (ADOA) has evaluated the federal monies that were included in the transferred amounts and has worked with the applicable federal agencies to determine the questioned costs and whether monies need to be repaid.

**Criteria**—In accordance with 2 U.S. Code of Federal Regulations (CFR) §200.405(a), costs charged to federal programs should be based on the relative benefits received. Further, in accordance with 2 CFR §200.444(a), federal awards must not be used for the general costs of State government, such as police services, litigation, and information technology systems.

**Effect**—We were unable to determine the amount of questioned costs that resulted from this finding or identify all the federal programs affected because ADOA has not finalized the calculation for the federal portion of these transfers that occurred during fiscal year 2018. However, we estimated that questioned costs exceeded \$25,000. Once calculated, this amount will be subject to the U.S. Department of Health and Human Services' review and approval. This finding could potentially affect all federal programs administered by State agencies that had State legislatively mandated transfers.

**Cause**—During the legislative session when the State's Legislature determines and approves its mandated transfers through many and various bills that must be voted on and approved by the full House and Senate, it is not always possible for ADOA or other State agencies to intervene to recommend bill revisions to avoid transferring monies from sources with federal program monies.

**Recommendation**—To help ensure the State complies with federal programs' allowable costs/cost principles requirements, ADOA should:

- Continue to monitor bills being considered in the Arizona State Legislature to help ensure that unallowable costs to federal programs will not be incurred in the future.
- Continue to work with the U.S. Department of Health and Human Services for remittance of any unallowable costs identified.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

The finding is similar to prior-year finding 2017-101.

## 2018-102

<b>CFDA number and name:</b>	84.126 <b>Rehabilitation Services Vocational Rehabilitation Grants to States</b>
<b>Award numbers and years:</b>	H126A160002, 2016; H126A170002, 2017; and H126A180002, 2018
<b>Federal agency:</b>	<b>U.S. Department of Education</b>
<b>Cluster name:</b>	<b>TANF Cluster</b>
<b>CFDA number and name:</b>	93.558 <b>Temporary Assistance for Needy Families</b>
<b>Award numbers and years:</b>	1602AZTANF, 2016; 1702AZTANF and 1702AZTAN3, 2017; and 1802AZTANF and 1802AZTAN3, 2018
<b>Federal agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance requirement:</b>	Cash management
<b>Questioned costs:</b>	Not applicable

**Condition and context**—The Department of Economic Security's (DES) Financial Services Administration did not follow the agreed-upon Treasury-State Agreement (TSA) funding technique that requires the State to request monies to be received on Thursday of the week that payroll is paid. We audited 9 cash drawdowns that contained payroll costs and found that for 1 of 5 Rehabilitation Services Vocational Rehabilitation Grants to States cash drawdowns of \$516,336 and 3 of 4 Temporary Assistance for Needy Families cash drawdowns of \$3,051,142, \$8,329,412, and \$12,525,900, the federal monies were deposited a day early.

**Criteria**—In accordance with 31 CFR §§205.11 and 205.12(b), DES must request federal monies in accordance with the funding techniques agreed to in the TSA. In addition, in accordance with the TSA, Section 7.3, when applying funding techniques that require federal monies to be deposited in a State account on the average clearance day of payroll, the State shall request to receive the monies on Thursday of the week the payroll is paid. Also, DES must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303 and 45 CFR §75.303(a)).

**Effect**—DES' drawing of federal monies earlier than when needed increases the risk that federal monies may remain idle or that interest may be earned on them, which would be required to be remitted to the federal grantor. This finding could potentially affect all federal programs that DES administers covered by the TSA.

**Cause**—The State's average clearance day for payroll changed, but the TSA was not amended to meet DES' immediate cash needs.

**Recommendation**—To help ensure compliance with cash management compliance requirements, DES should work with Arizona Department of Administration’s General Accounting Office and the U.S. Department of the Treasury to revise its TSA to meet its cash needs.

The State’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-118.

## 2018-103

<b>CFDA number and name:</b>	84.126 <b>Rehabilitation Services Vocational Rehabilitation Grants to States</b>
<b>Award numbers and years:</b>	H126A160002, 2016; H126A170002, 2017; and H126A180002, 2018
<b>Federal agency:</b>	<b>U.S. Department of Education</b>
<b>Compliance requirements:</b>	Activities allowed or unallowed and allowable costs/cost principles
<b>Questioned costs:</b>	\$2,859

**Condition and context**—The Department of Economic Security’s (DES) Division of Employment and Rehabilitation Services, Rehabilitation Services Administration, did not retain adequate documentation in the recipients’ case records for 2 of 25 program expenditures tested. Specifically, for 1 expenditure tested, DES did not document in the recipients’ case records how monies spent for 3 months’ rent, utilities, gasoline, and moving costs, totaling \$2,699, assisted in an employment outcome. These questioned costs apply to the H126A170002 award. Further, DES did not document how it determined these costs were allowable since they occurred after the recipient had obtained full-time employment in a chosen field meeting the recipient’s employment objective. For another expenditure tested, DES advanced the recipient \$160 to purchase a textbook on the basis the recipient would reimburse DES upon receiving Pell Grant monies from registering and attending summer school. However, the recipient exited the program, and DES could not provide documentation that it received reimbursement. This questioned cost applies to the H126A180002 award.

**Criteria**—In accordance with 34 CFR §361.48(b), vocational rehabilitation services are any services described in an individualized plan for employment necessary to help an individual with a disability prepare for, secure, retain, or regain an employment outcome that is consistent with the individual’s strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice. In addition, 34 CFR §361.46 requires each individualized plan for employment to include the specific rehabilitation services needed to achieve the employment outcome. Also, DES must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

**Effect**—Without strict adherence to adequate policies and procedures, vocational rehabilitation monies may be used to pay for unallowed services.

**Cause**—DES’ policies and procedures required the recipients’ individualized plans for employment to document the rehabilitation services needed but did not require documentation of how the specific rehabilitation services helped to achieve the employment outcomes. In addition, DES did not follow up with a recipient who exited the program to seek reimbursement for monies that were advanced for a textbook purchase.

**Recommendation**—To help ensure compliance with activities allowed or unallowed and allowable costs/cost principles compliance requirements, DES should improve its policies and procedures by requiring its employees to:

- Prepare and maintain documentation in all recipients' case records that explain how services will assist individuals with a disability in preparing for, securing, retaining, or regaining an employment outcome.
- Avoid advancing program monies to recipients for items, such as textbooks, that can be paid for using other federal sources.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-119.

## 2018-104

<b>CFDA number and name:</b>	84.126 <b>Rehabilitation Services Vocational Rehabilitation Grants to States</b>
<b>Award numbers and years:</b>	H126A160002, 2016; H126A170002, 2017; and H126A180002, 2018
<b>Federal agency:</b>	<b>U.S. Department of Education</b>
<b>Compliance requirement:</b>	Eligibility
<b>Questioned costs:</b>	Not applicable

**Condition and context**—For 2 of 40 applications tested, the Department of Economic Security's (DES) Division of Employment and Rehabilitation Services, Rehabilitation Services Administration, did not determine applicant eligibility within 60 days. Specifically, for 1 applicant, it took DES 89 days to determine eligibility, and it did not obtain an extension. For the other applicant, it took DES 102 days to obtain an extension.

**Criteria**—In accordance with 29 U.S. Code §722(a)(6), DES must determine whether an applicant is eligible for vocational rehabilitation services within 60 days after the applicant has submitted an application for the services unless DES and the applicant agree to an extension. Also, DES must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

**Effect**—Failure to make timely eligibility determinations may result in DES providing delayed services.

**Cause**—DES did not follow its policies and procedures and react to information system alerts that open applications were close to the 60-day eligibility determination requirement.

**Recommendation**—To help ensure eligibility determinations are made within 60 days after the applicant has submitted an application or the applicant has agreed to an extension, DES should provide adequate supervision of its case workers and enforce its policies and procedures to follow up on information system alerts that open applications are approaching the 60-day eligibility determination requirement. If the eligibility determination cannot be completed within the 60-day period, the applicant and DES should agree to an extension.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-120.

## 2018-105

<b>CFDA number and name:</b>	84.126 <b>Rehabilitation Services Vocational Rehabilitation Grants to States</b>
<b>Award numbers and years:</b>	H126A160002, 2016; H126A170002, 2017; and H126A180002, 2018
<b>Federal agency:</b>	<b>U.S. Department of Education</b>
<b>Compliance requirement:</b>	Special tests and provisions
<b>Questioned costs:</b>	Not applicable

**Condition and context**—The Department of Economic Security's (DES) Division of Employment and Rehabilitation Services, Rehabilitation Services Administration, did not develop an individualized plan for employment (IPE) within 90 days of the eligibility determination date or the agreed-upon extension date for 1 of 40 case files tested. Specifically, it took DES 112 days to complete the IPE. In addition, for another 1 of 40 case files tested, the IPE was completed; however, it was not signed by the eligible individual or the individual's representative.

**Criteria**—In accordance with 29 U.S. Code §722(b)(3)(F), DES must develop an IPE for an eligible individual as soon as possible, but no later than 90 days after the date of eligibility determination, unless DES and the eligible individual agree to extend that deadline to a specific date the IPE will be completed. In addition, 29 U.S. Code §722(b)(3)(C) requires an IPE to be approved and signed by both the eligible individual or individual's representative, and a qualified vocational rehabilitation (VR) counselor.

**Effect**—Failure to develop a timely IPE may result in DES providing delayed services.

**Cause**—DES' counselors did not follow established policies and procedures and respond to information system alerts that the deadline was approaching. In addition, DES counselors did not follow established policies and procedures to ensure the IPE was signed by either the eligible individual or the individual's representative.

**Recommendation**—To help ensure compliance with program requirements, DES should:

- Provide adequate supervision of its counselors and enforce its policies and procedures to follow up on information system alerts for completing IPEs no later than 90 days after the eligibility determination date or within the extension period or to prepare a letter before the end of the 90-day period to establish a specific extension of time when an IPE cannot be completed within 90 days. Both DES and the program participant should sign this letter.
- Ensure that IPEs are approved and signed by both the eligible individual, or the individual's representative, and a qualified VR counselor.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

## 2018-106

<b>Cluster name:</b>	<b>TANF Cluster</b>
<b>CFDA number and name:</b>	93.558 <b>Temporary Assistance for Needy Families</b>
<b>Award numbers and years:</b>	1602AZTANF, 2016; 1702AZTANF and 1702AZTAN3, 2017; and 1802AZTANF and 1802AZTAN3, 2018
<b>Federal agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance requirement:</b>	Eligibility
<b>Questioned costs:</b>	\$1,803

**Condition and context**—The Department of Economic Security’s (DES) Division of Benefits and Medical Eligibility, Family Assistance Administration, did not always have adequate policies and procedures in place to comply with eligibility requirements for 2 of 40 case records tested. Specifically, for 1 case record tested, DES did not reduce or halt the applicant’s benefit payments when the applicant did not comply with the Job Opportunities and Basic Skills (JOBS) training services working requirements. The applicant was issued a 100 percent noncompliance JOBS sanction notice; however, DES did not properly reduce the applicant’s benefits by \$440 for the following month. Additionally, for another 1 case record tested, DES provided cash assistance to an applicant without adequately supporting its decision regarding eligibility requirements. Specifically, DES could not provide required documentation supporting the applicant was a child’s legal caretaker. Because the case record did not adequately support eligibility determination facts, the applicant’s cash assistance payments totaling \$1,363 are questioned costs. These questioned costs apply to the 1802AZTANF award.

**Criteria**—In accordance with 42 U.S. Code §607(e), if an individual in a family receiving assistance refuses to engage in required work, DES must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual so refuses. Also, as required by 45 CFR §206.10(a)(8), DES must document each decision regarding eligibility or ineligibility as supported by facts in the applicant’s or recipient’s case record. Also, DES must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303 and 45 CFR §75.303(a)).

**Effect**—DES may issue excess benefits to recipients and may provide benefits to applicants who are not eligible to receive them.

**Cause**—JOBS training services is administered by a subrecipient, and DES cannot reduce a participant’s benefits until JOBS issues a notice of adverse action on the participant’s account. JOBS failed to issue this notice by the 10th day of the month, DES’s deadline for processing the subsequent month’s benefit payments. In addition, DES’s case worker believed all supporting documentation was accounted for in the case file to support the recipient was the child’s legal caretaker.

**Recommendation**—To help ensure DES makes accurate benefit payments and complies with eligibility compliance requirements, it should work with the JOBS training services administrator to ensure that any notices of adverse action are issued on participants’ accounts by the 10th day of the month, as required by DES’ policies and procedures. In addition, DES should ensure that facts regarding eligibility determinations are properly supported and the support is retained in the recipients’ case records.

The State’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-123.



## 2018-107

<b>CFDA number and name:</b>	93.658 <b>Foster Care Title IV-E</b>
<b>Award numbers and years:</b>	1701AZFOST, 2017; 1801AZFOST, 2018
<b>Federal agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance requirement:</b>	Eligibility
<b>Questioned costs:</b>	Unknown

**Condition and context**—The Department of Child Safety (DCS) paid 7 child care institutions an estimated \$3,043,338 in federal monies for foster care maintenance payments when the institutions did not have all the required safety background checks to be considered eligible for the payments. Specifically, DCS did not always follow its policies and procedures to ensure that it completed background checks of its contracted and subcontracted child care institutions' employees within a reasonable period after their hire date. For 2 of the 13 child care institutions tested, DCS did not complete 16 of 312 employees' background checks until 2 to 98 months after the employees' hire date. In addition, we identified an additional 5 child care institutions that had outdated background checks for part of the year. DCS subsequently performed background checks on all child care institution employees between December 2017 and March 2018. However, there is increased risk that there may have been additional child care institutions that were not in compliance during the fiscal year.

**Criteria**—In accordance with 45 CFR §1356.30(f), for a child care institution such as a foster care group home to be eligible for Title IV-E funding, DCS must address safety considerations associated with employees who have direct contact with children. The State's safety consideration standards are outlined in A.R.S. §8-804(B)(3) and require DCS to complete a background check using the State's central registry for all employees of contracted and subcontracted child care institutions that provide direct services to children. The background check must be completed within a reasonable period after their hire date. Further, DCS must establish and maintain effective internal control over the federal award that provides reasonable assurance it is managing the federal award in compliance with all applicable laws, regulations, and the award terms (45 CFR §75.303).

**Effect**—Child care institutions may have employees who directly care for children, but who have not received required background checks or have not had them updated, and therefore DCS could make foster care maintenance payments to child care institutions that are not eligible to receive them.

**Cause**—DCS did not maintain documentation for long-term employees who were previously verified and did not enforce its existing policies and procedures to perform background checks of new hires at child care institutions within a reasonable period after their hire date.

**Recommendation**—To comply with federal regulations and State laws and to help ensure that foster care maintenance payments are not made to child care institutions that are ineligible to receive them, DCS should follow its existing policies and procedures to perform safety background checks for child care institutions in a timely manner. Specifically, DCS should ensure that child care institutions submit new hire information within 5 business days and DCS performs and completes background checks of the new hires at child care institutions within 2 weeks of receiving the documentation.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-114.

## 2018-108

**CFDA number and name:** 93.658 **Foster Care Title IV-E**  
**Award numbers and years:** 1701AZFOST, 2017; 1801AZFOST, 2018

**CFDA number and name:** 93.659 **Adoption Assistance**  
**Award numbers and years:** 1701AZADPT, 2017; 1801AZADPT, 2018  
**Federal agency:** **U.S. Department of Health and Human Services**  
**Compliance requirement:** Cash management  
**Questioned costs:** None

**Condition and context**—The Department of Child Safety (DCS) did not have adequate internal controls to comply with the Treasury-State Agreement (TSA) and did not always request federal reimbursements according to the funding technique patterns as agreed to by both the State of Arizona and U.S. Department of Treasury for the audit period July 1, 2017 through June 30, 2018. Specifically, for 7 of 15 cash drawdowns we tested, DCS requested monies to pay its payroll costs between 1 and 13 days earlier than what was authorized for both the Foster Care Title IV-E and Adoption Assistance programs. In addition, included for 3 of these cash drawdowns, DCS drew down more monies than were required to meet its expected cash-management needs to pay vendors and service providers for the Adoption Assistance program. Further, for 3 of 15 cash drawdowns we tested, there was no evidence the reimbursement request was reviewed and approved for accuracy and compliance with the TSA prior to the request being made. Consequently, DCS maintained positive cash balances throughout the period of July 1, 2017 through June 30, 2018, that averaged \$1,621 to \$5,614,601 for the Adoption Assistance program. DCS maintained the largest balance of \$5,614,601 for 6 days. We did not identify significant cash balances for the Foster Care program.

**Criteria**—In accordance with 31 CFR §§205.11, 205.12(b) and 205.33(a), DCS must request federal monies in accordance with the funding techniques outlined in the TSA. DCS is required to use the biweekly estimation-allocation methodology for payroll payments and the average clearance methodology for payments to vendors and service providers to obtain reimbursement of federal expenditures. For example, when requesting monies for payroll, DCS should request monies to be deposited the same day it pays its employees. For payments to vendors and service providers, DCS should request monies for only the exact amount of disbursements to be paid in 2 days. Additionally, DCS must establish and maintain effective internal controls over the federal award that provides reasonable assurance it is managing the program in compliance with laws, regulations, and award terms (45 CFR §75.303).

**Effect**—DCS' drawing of federal monies earlier than when needed and as provided in the TSA increase the risk that federal monies may remain idle or that interest may be earned on them, which would be required to be remitted to the federal grantor. DCS remitted interest earned back to the federal government of \$1,004 and \$19,260 for the Foster Care Title IV-E and Adoption Assistance programs, respectively, because of these positive cash balances. This finding could potentially affect all federal programs DCS administers covered by the TSA.

**Cause**—DCS' policies and procedures for requesting federal reimbursement were not properly designed to comply with the TSA in effect for the audit period, which resulted in DCS not following the proper funding methodologies.

**Recommendation**—To help ensure compliance with the TSA, DCS should:

- Evaluate and modify as appropriate its policies and procedures for federal reimbursement requests to ensure that cash drawdown requests are calculated and made based on the approved funding



techniques. Also, future cash drawdown requests should be reduced for any positive cash balances to ensure monies requested are for the DCS' immediate cash needs.

- Require a person who is knowledgeable about the TSA's funding techniques to review and approve cash drawdown requests for accuracy and compliance with the TSA prior to submitting them to the federal agency. This review should include a comparison of the cash drawdown requests to the programs' cash balances.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-115.

## 2018-109

<b>Cluster Name:</b>	<b>TANF Cluster</b>
<b>CFDA number and name:</b>	93.558 <b>Temporary Assistance for Needy Families</b>
<b>Award numbers and years:</b>	1702AZTAN3, 2017; 1801AZTANF, 2018
<b>CFDA number and name:</b>	93.658 <b>Foster Care Title IV-E</b>
<b>Award numbers and years:</b>	1701AZFOST, 2017; 1801AZFOST, 2018
<b>CFDA number and name:</b>	93.659 <b>Adoption Assistance</b>
<b>Award numbers and years:</b>	1701AZADPT, 2017; 1801AZADPT, 2018
<b>CFDA number and name:</b>	93.667 <b>Social Services Block Grant</b>
<b>Award numbers and years:</b>	G1701AZSOSR, 2017; G1801AZSOSR, 2018
<b>Federal agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance requirement:</b>	Allowable costs/cost principles
<b>Questioned costs:</b>	None

**Condition and context**—The Department of Child Safety (DCS) did not have adequate internal controls over its allocation of indirect costs to federal programs. Specifically, DCS did not properly review and reconcile its monthly allocations to ensure that indirect costs were allocated correctly. As a result, for the period July 1, 2017 through April 30, 2018, DCS over-requested \$2,636,702 and \$1,860,578 in federal monies for the Foster Care Title IV-E and Social Services Block Grant (SSBG) programs, respectively, and under-requested \$3,858,427 in federal monies for the Temporary Assistance for Needy Families (TANF) program. Based on a prior-year audit finding, DCS modified its controls in May 2018, reexamined its cost-allocation reports, and corrected the errors to properly record the allocation of indirect costs by program in August 2018 but did not make up for the overdrawn monies by requesting less federal monies than needed on future reimbursement requests until September 2018.

**Criteria**—In accordance with 45 CFR §95.507, costs allocated to federal programs should be in accordance with DCS' approved cost-allocation plan. DCS uses the Arizona Random Moment Sampling (ARMS) and Title IV-E Population Factors cost-allocation processes to allocate indirect costs to its programs. Accordingly, expenditures processed through the ARMS cost-allocation method should be allocated based on the percentage of services employees provided when surveyed at a random moment in time. Costs allocated through the Title IV-E Population Factors method should be allocated based on the number of children served who are classified as Title IV-E or non-Title IV-E. Further, DCS must establish and maintain

effective internal controls over federal awards that provide reasonable assurance it is managing them in compliance with laws, regulations, and award terms (2 CFR §200.303).

**Effect**—DCS incorrectly allocated indirect costs to federal programs, and consequently, drew down excess federal monies totaling a net amount of \$638,853 for the audit period.

**Cause**—DCS did not have written policies and procedures in place to reconcile its indirect cost allocations on a monthly basis.

**Recommendation**—To help ensure compliance with federal requirements, DCS should develop and implement written policies and procedures for reviewing and reconciling indirect cost allocations on a monthly basis. This process should include recalculating the ARMS and Title IV-E Population Factor percentages used to allocate indirect costs.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2017-117.

## 2018-110

<b>CFDA number and name:</b>	93.917 <b>HIV Care Formula Grants</b>
<b>Award numbers and years:</b>	2 X07HA00080-27-00, 4 X07HA00080-27-01, and 6 X07HA00080-27-02, 2017; 5 X07HA00080-28-00, 2018
<b>Federal agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance requirement:</b>	Period of performance
<b>Questioned costs:</b>	\$90,935

**Condition and context**—The Department of Health Services (DHS) received rebates from pharmaceutical companies for medications purchased with program monies. However, DHS did not have adequate procedures in place to ensure that rebate monies it received were spent within the award period they were received. Specifically, for 13 of 60 expenditures tested, rebate monies expenditures totaling \$90,935 were incurred after the award period had ended. This questioned cost applies to the 6 X07HA00080-27-02 award.

**Criteria**—In accordance with the HIV/AIDS Bureau Policy Clarification Notice 15-04, rebate monies must be spent on allowable program costs within the award period to which the rebates relate. Also, DHS must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303 and 45 CFR §75.303(a)).

**Effect**—The \$90,935 of rebate monies expended were questioned program costs, and DHS risks having to repay these and any future similar questioned costs.

**Cause**—DHS' procedure was to apply rebate monies toward expenditures of the oldest award, if monies were available, and was not aware of the program's requirement.

**Recommendation**—To help ensure it complies with the program’s period of performance requirements, DHS should evaluate and revise its policies and procedures to ensure it is spending rebate monies received on allowable program costs within the award period to which the rebates relate.

## 2018-111

**CFDA number and name:** 93.917 **HIV Care Formula Grants**  
**Award numbers and years:** 2 X07HA00080-27-00, 4 X07HA00080-27-01, and 6 X07HA00080-27-02, 2017; 5 X07HA00080-28-00, 2018  
**Federal agency:** **U.S. Department of Health and Human Services**  
**Compliance requirement:** Matching  
**Questioned costs:** None

**Condition and context**—The Department of Health Services (DHS) did not have adequate internal control policies and procedures in place to monitor its compliance with matching requirements. DHS used pharmaceutical company rebates and State monies to satisfy its matching requirement. However, DHS based the rebate matching amount on rebate monies received rather than rebate monies expended. Additionally, DHS reported other nonrebate matching expenditures that were not incurred during the award period. Therefore, these expenditures were not allowable to be used to meet the matching requirements. We performed further auditing procedures and determined that DHS had sufficient allowable expenditures to meet its matching requirements from additional nonfederal sources. Therefore, no questioned costs were identified.

**Criteria**—In accordance with the grant agreement and 45 CFR §75.306, DHS was required to match at a ratio of 2 to 1 of the program’s total expenditures for the award period. Also, DHS must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303 and 45 CFR §75.303(a)).

**Effect**—There is an increased risk that DHS will report incorrect matching amounts to the federal grantor or will not comply with the matching requirements and be required to return federal monies to the federal awarding agency.

**Cause**—DHS was not aware that the expenditure amounts used for matching should occur within the award period. Further, for the rebate portion of the match, DHS felt that basing the amount on rebates received was appropriate because rebate monies were usually fully expended.

**Recommendation**—To help ensure that the program’s reported match is adequately supported and correctly reported, DHS should improve its policies and procedures to monitor its actual matching costs incurred throughout the award period by ensuring that they are allowable, comparable to the approved program budget, verifiable from DHS’ records, necessary and reasonable for accomplishing the program’s objectives, and not composed of costs related to other federal programs.

The State’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.

## 2018-112

<b>CFDA number and name:</b>	93.917 <b>HIV Care Formula Grants</b>
<b>Award numbers and years:</b>	2 X07HA00080-27-00, 4 X07HA00080-27-01, and 6 X07HA00080-27-02, 2017; 5 X07HA00080-28-00, 2018
<b>Federal agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance requirement:</b>	Subrecipient monitoring
<b>Questioned costs:</b>	None

**Condition and context**—The Department of Health Services (DHS) did not evaluate its 16 subrecipients' risk of noncompliance to determine the appropriate monitoring procedures to be performed to ensure they were complying with program requirements. DHS' established policies and procedures were to perform the same level of monitoring on each subrecipient; however, for 2 of 16 subrecipients tested, DHS did not perform a site visit and did not ensure that the subrecipient received a single audit. However, DHS reviewed the 2 subrecipients' monthly reimbursement requests for allowability of costs incurred and found no unallowable costs. DHS disbursed over \$13 million to its 16 subrecipients during fiscal year 2018.

**Criteria**—In accordance with 2 CFR §200.331, DHS must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the subaward's terms and conditions for purposes of determining the appropriate monitoring to perform to help ensure that the subaward is used for only authorized purposes and that the subaward's performance goals are achieved. Also, DHS must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303 and 45 CFR §75.303(a)).

**Effect**—Noncompliance with federal regulations requiring the evaluation and monitoring of subrecipients' activities and performance to help ensure subawards are used for only authorized purposes and meet performance goals. Without proper evaluation and monitoring policies and procedures in place, subrecipients could spend program monies on unauthorized purposes or fall below expected performance levels.

**Cause**—DHS was unaware that it was required to monitor the subrecipients because the 2 subrecipients also received direct funding from the same federal agency.

**Recommendation**—To comply with the federal regulations, DHS should:

- Modify its written policies and procedures to evaluate each subrecipient's risk of noncompliance and determine the appropriate monitoring to be performed rather than perform the same level of monitoring on every subrecipient for the program.
- Monitor subrecipients' activities, based on each subrecipient's risk of noncompliance evaluation, to help ensure that subawards are spent for only authorized purposes and that subrecipients comply with federal statutes, regulations, and the subawards' terms and conditions.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

## 2018-113

<b>Cluster name:</b>	<b>Special Education Cluster (IDEA)</b>
<b>CFDA numbers and names:</b>	84.027 <b>Special Education—Grants to States</b> 84.173 <b>Special Education—Preschool Grants</b>
<b>Award numbers and years:</b>	H027A150007, 2015; H027A16007, 2016; H027170007, 2017; H173A150003, 2015; H173A160003, 2016; H173A170003, 2017
<b>Federal agency:</b>	<b>U.S. Department of Education</b>
<b>Compliance requirements:</b>	Activities allowed or unallowed, allowable costs/cost principles, cash management, and reporting
<b>Questioned costs:</b>	None

**Condition and context**—The Arizona Department of Education (ADE) requested and received a total advance of \$785,226 during the fiscal year from this program’s available monies to temporarily cover another federal program’s costs. Spending federal monies on another program’s costs is not allowable. ADE did not receive reimbursement for the costs from the other federal program until 3 to 6 months after the initial expenditures and requests for monies occurred.

**Criteria**—In accordance with 2 CFR §200.405, ADE should charge costs to a federal award only if the cost is incurred specifically for the federal award. Further, according to 31 CFR §§205.11, 205.12(b)(4), 205.15(a), and 205.33(a), ADE must request federal monies from the federal awarding agency in accordance with the funding technique agreed to in the Treasury-State Agreement. The technique agreed upon for the program is a pre-issuance methodology where ADE should request monies not more than 3 business days before ADE makes a disbursement for program purposes. An interest liability may accrue if ADE receives federal monies prior to the day it pays out the funds for federal assistance program purposes. Also, ADE must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

**Effect**—ADE ultimately reimbursed the Cluster’s special education programs for monies spent on another federal program. However, using special education program monies for another federal program reduced the monies available for the Cluster’s special education programs’ use while monies were essentially loaned for an unallowable purpose. Accordingly, ADE may be responsible for repaying interest to the federal awarding agency for the monies advanced but not used for program purposes.

**Cause**— ADE did not have internal controls in place to ensure that only costs that were for the benefit of the special education programs were charged and that requests for monies from the federal awarding agency were used to pay only special education program costs.

**Recommendation**—To comply with the federal requirements and the Treasury-State Agreement, ADE should:

- Establish policies and procedures that ensure the special education programs are charged for only costs incurred specifically for the federal award.
- Request program monies for only allowable special education program purposes.

The State’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.

The finding is similar to prior-year finding 2017-106.

## 2018-114

<b>CFDA number and name:</b>	10.558 <b>Child and Adult Care Food Program</b>
<b>Award numbers and years:</b>	7AZ300AZ3, 2016, 2017, 2018 7AZ300AZ4, 2016, 2017, 2018
<b>Federal agency:</b>	<b>U.S. Department of Agriculture</b>
<b>Compliance requirement:</b>	Eligibility
<b>Questioned costs:</b>	Unknown

**Condition and context**—The Arizona Department of Education (ADE) did not collect all the eligibility information required to demonstrate its 332 subrecipients were capable of operating the program in accordance with federal regulations. Specifically, for 319 subrecipients, which were child or adult day care centers, at-risk afterschool programs, and emergency shelters, ADE’s application form did not include a question for subrecipients to identify the source of nonprogram monies that could be used to pay for program costs that would be unallowable uses of federal monies. ADE disbursed over \$53 million to its 332 subrecipients during fiscal year 2018.

**Criteria**—In accordance with 7 CFR §226.6, ADE must establish application review procedures to determine the eligibility of subrecipients awarded program monies. Further, in accordance with 7 CFR §226.15-19, subrecipients must submit specific required eligibility information with their application to ADE demonstrating their capability to operate the program in accordance with federal regulations. Additionally, in accordance with 7 CFR §226.7(g), if a subrecipient intends to use nonprogram resources to meet program requirements, these monies must be accounted for in the subrecipient’s budget, and the subrecipient must identify the source of nonprogram monies that could be used to pay overclaims of federal awards or other unallowable costs.

**Effect**—ADE risks awarding federal monies to subrecipients who were ineligible to participate in the program. Because ADE’s records were incomplete, it was not practical to extend our auditing procedures sufficiently to identify all ineligible subrecipients and determine questioned costs, if any, that may have resulted from this finding.

**Cause**—ADE’s application form and review procedures did not contain enough detail to ensure that all eligibility requirements were met prior to awarding federal monies to its subrecipients.

**Recommendation**—ADE should revise its application form and reevaluate its existing policies and procedures for determining whether all eligibility requirements are met prior to awarding federal monies to its subrecipients.

The State’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.

The finding is similar to prior-year finding 2017-110.



## 2018-115

<b>CFDA number and name:</b>	84.048 <b>Career and Technical Education—Basic Grants to States</b>
<b>Award numbers and years:</b>	V048A150003, 2015; V048A160003, 2016; V048A170003, 2017
<b>Federal agency:</b>	<b>U.S. Department of Education</b>
<b>Compliance requirement:</b>	Subrecipient monitoring
<b>Questioned costs:</b>	Unknown

**Condition and context**—The Arizona Department of Education (ADE) did not monitor its 10 postsecondary institution subrecipients to ensure they were using subawards for authorized purposes. Specifically, for 8 subrecipients, ADE did not evaluate each subrecipient's risk of noncompliance to determine the appropriate monitoring procedures to be performed and did not perform any monitoring of these subrecipients' activities. Further, for all 10 subrecipients, the ADE did not annually evaluate the performance of the subrecipients' career and technical education activities as required by federal regulations. ADE disbursed over \$3 million to its 10 postsecondary institution subrecipients during fiscal year 2018.

**Criteria**—In accordance with 2 CFR §200.331, ADE must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the subaward's terms and conditions for purposes of determining the appropriate monitoring to perform to help ensure that the subaward is used for only authorized purposes and that the subaward's performance goals are achieved. Additionally, in accordance with section 123(b) of the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV), ADE must annually evaluate the career and technical education activities of each subrecipient using the local adjusted levels of performance as described in section 113(b)(4) of Perkins IV. Lastly, ADE must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

**Effect**—There is an increased risk that ADE's subrecipients could spend program monies on unauthorized purposes or fall below expected performance levels. Because ADE did not perform and document evaluation and monitoring procedures and results for its subrecipients, it was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding.

**Cause**—ADE did not have written policies and procedures in place to evaluate and monitor subrecipients as required by federal regulations to help ensure that subawards were being used for only authorized purposes and met performance goals.

**Recommendation**—To comply with the federal regulations, ADE should:

- Establish and implement written policies and procedures for evaluating each subrecipient's risk of noncompliance to determine the appropriate monitoring to be performed.
- Monitor subrecipients' activities, based on each subrecipient's risk of noncompliance evaluation, to help ensure that subawards are spent for only authorized purposes and that subrecipients comply with federal statutes, regulations, and the subawards' terms and conditions.
- Annually evaluate subrecipients using the local adjusted levels of performance described in Perkins IV to help ensure that subrecipients are meeting performance goals.

The State's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

## 2018-116

<b>Cluster name:</b>	<b>Fish and Wildlife Cluster</b>
<b>CFDA number and name:</b>	15.605 <b>Sport Fish Restoration</b>
<b>Award numbers and years:</b>	F13AF008941, 2013; F14AF01035, 2014
<b>CFDA number and name:</b>	15.611 <b>Wildlife Restoration and Basic Hunter Education</b>
<b>Award numbers and years:</b>	F13AF01047, 2013; F14AF01082, 2014
<b>Federal agency:</b>	<b>U.S. Department of the Interior</b>
<b>Compliance requirements:</b>	Activities allowed or unallowed and allowable costs/cost principles, cash management, matching, period of performance, procurement, reporting, subrecipient monitoring, and special tests and provisions
<b>Questioned costs:</b>	\$3,948,965

**Condition and context**—The Department of Game and Fish received an audit by the U.S. Fish and Wildlife Service (FWS) covering the grants it was awarded from July 1, 2013 through June 30, 2015. We became aware of this audit in March 2019. According to FWS' *Final Audit Report – U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants (Report No. 2016-EXT-001)* dated August 2018, Game and Fish had the following deficiencies:

- Unallowable payroll charges totaling \$3,098,517 related to payroll for supervision of nonprogram projects, payroll based on predetermined work estimates, payroll for the incorrect grant period, and payroll for excessive employee leave.
- Improper charges of \$709,699 for services beyond the grant end dates.
- Insufficient tracking of subaward-related expenditures by 5 subrecipients, and FWS auditors could not determine whether the subrecipients used the federal monies totaling \$107,250 for appropriate purposes or obtained the best price for goods and services.
- Inadequate documentation of volunteer hours used as in-kind contributions totaling \$22,639.
- Inadequate procedures to comply with the State's procurement requirement to obtain written quotes from 3 different vendors for the purchase of goods totaling \$10,856.
- Inadequate documentation to support the reasons for writing off license revenues totaling \$21,276, indicating the license revenue may have been potentially diverted.
- Deficient procedures over subawards, as follows: 1) awarded funds to subrecipients for projects that were already completed, 2) did not perform required risk assessments for 2 subrecipients, 3) did not include all required information within the subaward agreements for the 2 subrecipients subject to the requirement, and 4) did not report 8 subawards totaling \$290,456 to the Federal Funding Accountability and Transparency Act Subaward Reporting System.
- Incomplete operational plan that did not contain all the elements required by the FWS for states that use a comprehensive management system (CMS) to administer their program grants.
- Improper draw down of \$23,425 in federal monies for awards to 2 subrecipients that did not expend the federal monies. Game and Fish reimbursed the FWS after this was brought to its attention.

**Criteria**—As specified within the FWS' Final Audit Report, Game and Fish should comply with various sections of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

**Effect**—Federal monies could have been used on unallowed activities, granted to ineligible subrecipients, and reported incorrectly to the U.S. Department of the Interior.



**Cause**—Game and Fish did not have adequate policies and procedures in place, was not aware of all of requirements for the program, and did not ensure new employees were properly trained on the program requirements.

**Recommendation**—Game and Fish should work with FWS to ensure it adequately develops and implements the Final Audit Report’s recommendations. Further, Game and Fish should timely communicate all relevant matters to the Arizona Department of Administration and the Auditor General’s Office for consideration in the State’s single audit.

The State’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.



# STATE SECTION

State of Arizona  
 Schedule of expenditures of federal awards  
 Year ended June 30, 2018

CFDA/Identifying Number	Federal Grantor/Program Title/Cluster Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures	Provided to Subrecipients
<b><u>PEACE CORPS</u></b>						
08.PC-14-8-064	Professional Campus Recruitment Services			ASA	\$ 17,869	
	Total Peace Corps				17,869	-
<b><u>DEPARTMENT OF AGRICULTURE</u></b>						
<b><u>SNAP Cluster</u></b>						
10.551	Supplemental Nutrition Assistance Program			DEA	1,236,897,088	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			DEA	67,808,773	3,339,082
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			HSA	7,146,691	3,399,398
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			UAA	5,554,808	209,253
	10.561 Subtotal				80,510,272	6,947,733
	SNAP Cluster Subtotal				1,317,407,360	6,947,733
<b><u>Child Nutrition Cluster</u></b>						
10.553	School Breakfast Program			DCA	18,380	
10.553	School Breakfast Program			DJA	129,701	
10.553	School Breakfast Program			EDA	94,490,793	94,490,793
10.553	School Breakfast Program			SDA	11,245	
	10.553 Subtotal				94,650,119	94,490,793
10.555	National School Lunch Program			DCA	18,379	
10.555	National School Lunch Program			DJA	217,943	
10.555	National School Lunch Program			EDA	310,694,160	310,694,160
10.555	National School Lunch Program			SDA	98,385	
	10.555 Subtotal				311,028,867	310,694,160
10.556	Special Milk Program for Children			EDA	44,071	44,071
10.559	Summer Food Service Program for Children			EDA	2,900,829	2,863,070
	Child Nutrition Cluster Subtotal				408,623,886	408,092,094
<b><u>Food Distribution Cluster</u></b>						
10.565	Commodity Supplemental Food Program			DEA	1,038,464	969,807
10.565	Commodity Supplemental Food Program			HSA	238,398	229,837
	10.565 Subtotal				1,276,862	1,199,644
10.568	Emergency Food Assistance Program (Administrative Costs)			DEA	2,594,762	2,315,365
10.569	Emergency Food Assistance Program (Food Commodities)			DEA	11,828,352	
	Food Distribution Cluster Subtotal				15,699,976	3,515,009
<b><u>Other Department of Agriculture Programs</u></b>						
10.025	Plant and Animal Disease, Pest Control, and Animal Care			AHA	1,979,659	
10.025	Plant and Animal Disease, Pest Control, and Animal Care			CRA	453,154	
10.025	Plant and Animal Disease, Pest Control, and Animal Care			UAA	136,092	
	10.025 Subtotal				2,568,905	-
10.028	Wildlife Services			GFA	8,172	
10.093	Voluntary Public Access and Habitat Incentive Program			GFA	530,190	253,490
10.163	Market Protection and Promotion			AHA	38,979	
10.170	Specialty Crop Block Grant Program—Farm Bill			AHA	341,239	94,172
10.171	Organic Certification Cost Share Programs			AHA	73,824	67,045
10.215	Sustainable Agriculture Research and Education	Utah State University	14029901/140867004/ 140867002/ 200592-376	UAA	47,096	9,465
10.217	Higher Education—Institution Challenge Grants Program			NAA	53,593	
10.217	Higher Education—Institution Challenge Grants Program			UAA	167,930	73,776
	10.217 Subtotal				221,523	73,776
10.310	Agriculture and Food Research Initiative (AFRI)			UAA	6,463	
10.310	Agriculture and Food Research Initiative (AFRI)	New Mexico State University	Q01909	UAA	9,363	
	10.310 Subtotal				15,826	
10.311	Beginning Farmer and Rancher Development Program			UAA	172,284	65,805
10.329	Crop Protection and Pest Management Competitive Grants Program			UAA	284,198	
10.443	Outreach and Assistance for Socially Disadvantaged Veteran Farmers and Ranchers	Apex Applied Technology, Incorporated	AO172501X443G029	UAA	1,067	
10.443	Outreach and Assistance for Socially Disadvantaged Veteran Farmers and Ranchers	University of Nevada: Reno	UNR 18-33	UAA	21,266	
	10.443 Subtotal				22,333	-
10.460	Risk Management Education Partnerships			UAA	73,186	
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection			AHA	109,226	
10.479	Food Safety Cooperative Agreements			HSA	235,677	
10.500	Cooperative Extension Service			UAA	2,967,643	93,671
10.500	Cooperative Extension Service	Kansas State University	S17135/, S17164/, S18140	UAA	34,664	
10.500	Cooperative Extension Service	Michigan State University	RC103176BO/2013-48765-21544	UAA	2,621	

**State of Arizona**  
**Schedule of expenditures of federal awards**  
**Year ended June 30, 2018**

10.500	Cooperative Extension Service	Pennsylvania State University	5355-UA-USDA-4341	UAA	487	
10.500	Cooperative Extension Service	University of Nebraska-Lincoln	25-6329-0086-305	UAA	400	
	10.500 Subtotal				<u>3,005,815</u>	<u>93,671</u>
10.547	Professional Standards for School Nutrition Employees			EDA	31,789	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children			HSA	101,491,260	25,147,740
10.558	Child and Adult Care Food Program			EDA	54,436,228	53,436,781
10.560	State Administrative Expenses for Child Nutrition			EDA	5,627,214	
10.572	WIC Farmers' Market Nutrition Program (FMNP)			HSA	160,502	
10.574	Team Nutrition Grants			EDA	259,155	221,904
10.576	Senior Farmers Market Nutrition Program			HSA	100,639	
10.578	WIC Grants to States (WGS)			HSA	7,277,149	294,322
10.579	Child Nutrition Discretionary Grants Limited Availability			EDA	516,166	516,166
10.582	Fresh Fruit and Vegetable Program			EDA	3,208,605	3,139,269
10.652	Forestry Research			GFA	237	
10.652	Forestry Research			UAA	37,786	
	10.652 Subtotal				<u>38,023</u>	<u>-</u>
10.664	Cooperative Forestry Assistance			FOA	2,798,699	820,927
10.664	Cooperative Forestry Assistance			UAA	12,914	
	10.664 Subtotal				<u>2,811,613</u>	<u>820,927</u>
10.674	Wood Utilization Assistance			FOA	109,913	40,279
10.676	Forest Legacy Program			FOA	42,341	
10.683	National Fish and Wildlife Foundation			GFA	20,678	
10.691	Good Neighbor Authority			FOA	12,333	
10.691	Good Neighbor Authority			GFA	3,800	
	10.691 Subtotal				<u>16,133</u>	<u>-</u>
10.761	Technical Assistance and Training Grants			NAA	49,322	
10.762	Solid Waste Management Grants			NAA	54,366	
10.902	Soil and Water Conservation			FOA	104,918	
10.903	Soil Survey			UAA	35,707	
10.960	Technical Agricultural Assistance			UAA	185,262	168,420
10.13-CR-11031600-044	Arizona Rangeland Monitoring and VGS Enhancement			UAA	163,341	
10.13-CS-11030504-019	Range Monitoring			UAA	28,027	
10.13-CS-11030700-007				GFA	20,000	
10.14-CR-11031600-54	Arizona Rangeland Education, Outreach and Monitoring			UAA	100,410	
10.14-CS-11030407-032				GFA	7,441	
10.14-JV-11221633-091/AG-8371-	Documentation of Human Skeletal Remains and Funerary Objects from Tonto National Forest, Phase II			UAA	1,644	
10.16-CS-11030901-027				GFA	10,745	
10.16-CS-11031200-018				GFA	33,038	
10.16-CS-11221635-129	Forest Service			NAA	8,161	
10.17-CR-11031600-044	Arizona Rangeland Monitoring and Vegetation GIS Data System (VGS) Enhancement			UAA	68,781	
10.17-CS-11030109-016				GFA	22,008	
10.17-CS-11030700-014				GFA	100,527	
10.17-CS-11030700-015				GFA	72,677	
10.17-CS-11030901-027				GFA	14,391	
10.17-CS-11031200-024				GFA	30,000	
10.17-CS-11031200-034				GFA	106,733	
10.18-CS-11030500-019	Coronado Range Monitoring			UAA	3,712	
10.AG-8371-P-15-0026	NAGPRA Documentation Project for Apache—Sitgreaves National Forest			ASA	5,522	
	Total Department of Agriculture				<u>1,926,853,836</u>	<u>502,998,068</u>
<b><u>DEPARTMENT OF COMMERCE</u></b>						
<b><u>Economic Development Cluster</u></b>						
11.307	Economic Adjustment Assistance			ASA	14,599	
11.307	Economic Adjustment Assistance			NAA	22,128	
	11.307 Subtotal				<u>36,727</u>	<u>-</u>
	Economic Development Cluster Subtotal				<u>36,727</u>	<u>-</u>
<b><u>Other Department of Commerce Programs</u></b>						
11.008	NOAA Mission-Related Education Awards	Watershed Management Group	NA16SEC0080003	UAA	38,064	
11.303	Economic Development Technical Assistance			NAA	94,093	
11.437	Pacific Fisheries Data Program	Pacific States Marine Fisheries Commission	18-123G, 18-56G/NA14NMF4370120	UAA	17,477	
11.549	State and Local Implementation Grant Program			ADA	913,700	
11.611	Manufacturing Extension Partnership			CAA	1,360,509	
11.620	Science, Technology, Business and/or Education Outreach			ASA	23,875	
	Total Department of Commerce				<u>2,484,445</u>	<u>-</u>
<b><u>DEPARTMENT OF DEFENSE</u></b>						
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services			EVA	766,204	
12.300	Basic and Applied Scientific Research			ASA	8,361	
12.300	Basic and Applied Scientific Research			GFA	371,925	
	12.300 Subtotal				<u>380,286</u>	<u>-</u>

**State of Arizona**  
**Schedule of expenditures of federal awards**  
**Year ended June 30, 2018**

12.357	ROTC Language and Culture Training Grants	Institute of International Education	2603-ASU-8-GO-051-P06, 2603-ASU-8-GO-051-P05	ASA	397,216		
12.357	ROTC Language and Culture Training Grants 12.357 Subtotal	Institute of International Education	2603UAZ28	UAA	655,328	-	
12.400	Military Construction, National Guard			MAA	1,680,917		
12.401	National Guard Military Operations and Maintenance (O&M) Projects			ADA	39,098		
12.401	National Guard Military Operations and Maintenance (O&M) Projects			GFA	90,866		
12.401	National Guard Military Operations and Maintenance (O&M) Projects 12.401 Subtotal			MAA	35,461,511	-	
12.550	The Language Flagship Grants to Institutions of Higher Education	Institute of International Education	2340-ASU-13, 0054-ASU-1-CHN-280-PO1, 0054-ASU-1, 0054-ASU-1-SSC-280-PO2, 0054-ASU-1-SSC-280-PO3	ASA	440,973		
12.550	The Language Flagship Grants to Institutions of Higher Education  12.550 Subtotal	Institute of International Education	0054-UAZ-9-ARA-280-PO1, 0054-UAZ9SSA280PO3, 0054-UAZ9SSA280PO4	UAA	397,291	-	
12.610	Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies			FOA	24,236		
12.630	Basic, Applied, and Advanced Research in Science and Engineering			GFA	112,833		
12.630	Basic, Applied, and Advanced Research in Science and Engineering 12.630 Subtotal	Academy of Applied Science	LTR 9/21/06	ASA	1,122	-	
12.632	Legacy Resource Management Program			GFA	109,330		
12.800	Air Force Defense Research Sciences Program			ASA	61,595		
12.900	Language Grant Program			ASA	65,603		
12.900	Language Grant Program 12.900 Subtotal	National Foreign Language Center	H98230-18-1-0053	ASA	22,350	-	
12.901	Mathematical Sciences Grants			ASA	42,844		
12.903	GenCyber Grants Program			UAA	69,613		
12.910	Research and Technology Development			GFA	193,626		
12.910	Research and Technology Development 12.910 Subtotal			UAA	31,217	-	
12.LTD DTD 042517	Support Services for USAF Use of Army Tower on Mt Lemmon			UAA	2,309		
12.LTR DTD 071517	West Point Sabbatical			UAA	147,970		
12.LTR DTD 080117	Educational Sessions on Indigenous Governance			UAA	17,286		
12.W9124A-05-D-0002	Business Enterprise Program/FT Huachuca			DEA	5,275,231		
12.W9124A-12-C-0011	Water Wise and Energy Smart			UAA	29,119		
12.W9126G14D0009	USAF-Versar	Versar, Inc	012608	ASA	83,055		
12.W912P916D0015	Renewal- Veterans Digital Curation Program	Environmental Research Group, LLC (ERG)	F-STL.0015.ArchSE.0081tDAR	ASA	128,847		
	Total Department of Defense				46,727,876	-	
<b><u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>							
<b><u>Section 8 Project-Based Cluster</u></b>							
14.195	Section 8 Housing Assistance Payments Program Section 8 Project - Based Cluster Subtotal			HDA	56,096,938	-	
14.866	<b><u>HOPE VI Cluster</u></b> Demolition and Revitalization of Severely Distressed Public Housing HOPE VI Cluster Subtotal	City of Phoenix	IGA 133412	ASA	3,856	-	
14.871	<b><u>Housing Voucher Cluster</u></b> Section 8 Housing Choice Vouchers Housing Voucher Cluster Subtotal			HDA	1,382,948	-	
<b><u>Other Department of Housing and Urban Development Programs</u></b>							
14.171	Manufactured Home Dispute Resolution			HDA	86,577		
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			HDA	10,140,608	9,949,891	
14.231	Emergency Solutions Grant Program			DEA	1,811,057	1,664,726	
14.239	Home Investment Partnerships Program			HDA	3,117,248	2,632,201	
14.241	Housing Opportunities for Persons with AIDS			HDA	204,572	195,458	
14.256	Neighborhood Stabilization Program			HDA	75,000	75,000	
14.267	Continuum of Care Program			HDA	4,913,301	4,543,494	
14.275	Housing Trust Fund			HDA	128,529		
14.401	Fair Housing Assistance Program State and Local			AGA	601,777		
14.Unknown	Pima County Homeless Street Count Project	Community Partnership of Southern Arizona	HSSIROW	UAA	6,052		
	Total Department of Housing and Urban Development				78,568,463	19,060,770	
<b><u>DEPARTMENT OF THE INTERIOR</u></b>							
<b><u>Fish and Wildlife Cluster</u></b>							
15.605	Sport Fish Restoration			GFA	6,743,812	19,594	

**State of Arizona**  
**Schedule of expenditures of federal awards**  
**Year ended June 30, 2018**

15.611	Wildlife Restoration and Basic Hunter Education Fish and Wildlife Cluster Subtotal		GFA	23,095,553	888,085
				<u>29,839,365</u>	<u>907,679</u>
<b><u>Other Department of the Interior Programs</u></b>					
15.156	Tribal Climate Resilience		NAA	331,750	12,820
15.159	Cultural Resources Management		ASA	23,278	
15.159	Cultural Resources Management		UAA	44,213	
	15.159 Subtotal			<u>67,491</u>	<u>-</u>
15.224	Cultural and Paleontological Resources Management		ASA	38,193	17,144
15.224	Cultural and Paleontological Resources Management		PRA	33,003	
	15.224 Subtotal			<u>71,196</u>	<u>17,144</u>
15.225	Recreation and Visitor Services		GFA	15,206	9,500
15.228	BLM Wildland Urban Interface Community Fire Assistance		FOA	374,645	58,879
15.231	Fish, Wildlife and Plant Conservation Resource Management		GFA	773,444	2,450
15.231	Fish, Wildlife and Plant Conservation Resource Management		NAA	12,214	
	15.231 Subtotal			<u>785,658</u>	<u>2,450</u>
15.236	Environmental Quality and Protection		GFA	17,433	
15.236	Environmental Quality and Protection		MIA	62,682	
	15.236 Subtotal			<u>80,115</u>	<u>-</u>
15.237	Rangeland Resource Management		UAA	74,511	
15.238	Challenge Cost Share		GFA	12,968	
15.511	Cultural Resources Management		ASA	47,343	
15.511	Cultural Resources Management		PRA	22,130	
	15.511 Subtotal			<u>69,473</u>	<u>-</u>
15.517	Fish and Wildlife Coordination Act		GFA	565,383	
15.538	Lower Colorado River Multi-Species Conservation		GFA	411,890	
15.608	Fish and Wildlife Management Assistance		GFA	63,184	
15.608	Fish and Wildlife Management Assistance		UAA	33,094	
	15.608 Subtotal			<u>96,278</u>	<u>-</u>
15.615	Cooperative Endangered Species Conservation Fund		AHA	108,155	
15.615	Cooperative Endangered Species Conservation Fund		GFA	1,516,482	
15.615	Cooperative Endangered Species Conservation Fund		UAA	417	
	15.615 Subtotal			<u>1,625,054</u>	<u>-</u>
15.626	Enhanced Hunter Education and Safety		GFA	240,014	
15.631	Partners for Fish and Wildlife		GFA	77,370	77,370
15.634	State Wildlife Grants		GFA	1,399,868	50,361
15.637	Migratory Bird Joint Ventures		GFA	4,968	
15.654	National Wildlife Refuge System Enhancements		GFA	34,779	
15.657	Endangered Species Conservation—Recovery Implementation Funds		GFA	472,239	
15.663	National Fish and Wildlife Foundation		GFA	37,111	
15.664	Fish and Wildlife Coordination and Assistance Programs		FOA	844	
15.808	U.S. Geological Survey Research and Data Collection		GFA	337,042	
15.904	Historic Preservation Fund Grants-In-Aid		PRA	819,890	52,450
15.916	Outdoor Recreation Acquisition, Development and Planning		PRA	5,997	
15.922	Native American Graves Protection and Repatriation Act		UAA	16,354	
15.931	Conservation Activities by Youth Service Organizations		UAA	28,124	
15.944	Natural Resource Stewardship		GFA	10,603	
15.945	Cooperative Research and Training Programs—Resources of the National Park System		NAA	46,754	
15.945	Cooperative Research and Training Programs—Resources of the National Park System		UAA	720,979	65,495
	15.945 Subtotal			<u>767,733</u>	<u>65,495</u>
15.140R3018P0041	Workshop for Building a Science Agenda for the Colorado River		UAA	9,950	
15.50730W0330	Bureau of Reclamation Restricted Endowment		ASA	6,672,715	
15.A15PX00768	Water Resources Technical Training Program for American Indians and Alaska Natives		UAA	162,739	
	Total Department of the Interior			<u>45,519,323</u>	<u>1,254,148</u>
<b><u>DEPARTMENT OF JUSTICE</u></b>					
16.017	Sexual Assault Services Formula Program		GVA	325,504	315,595
16.017	Sexual Assault Services Formula Program		HSA	45,383	45,208
	16.017 Subtotal			<u>370,887</u>	<u>360,803</u>
16.320	Services for Trafficking Victims		ASA	18,754	
16.320	Services for Trafficking Victims	City of Tucson, Arizona	UAA	30,793	
16.320	Services for Trafficking Victims	CODAC Behavioral Health Services	UAA	20,488	
	16.320 Subtotal			<u>70,035</u>	<u>-</u>
16.523	Juvenile Accountability Block Grants		DJA	13,831	
16.526	OWW Technical Assistance Initiative		NAA	370,162	57,736
16.526	OWW Technical Assistance Initiative	Johns Hopkins University	ASA	81,753	
	16.526 Subtotal			<u>451,915</u>	<u>57,736</u>



**State of Arizona**  
**Schedule of expenditures of federal awards**  
**Year ended June 30, 2018**

16.540	Juvenile Justice and Delinquency Prevention			GVA	1,104,476	932,445
16.543	Missing Children's Assistance			PSA	15,000	
16.543	Missing Children's Assistance	City of Phoenix	2009-MC-CX-K013	AGA	<u>9,699</u>	
	16.543 Subtotal				<u>24,699</u>	<u>-</u>
16.550	State Justice Statistics Program for Statistical Analysis Centers			JCA	111,543	
16.554	National Criminal History Improvement Program (NCHIP)			JCA	519,067	404,252
16.554	National Criminal History Improvement Program (NCHIP)			PSA	<u>413,210</u>	
	16.554 Subtotal				<u>932,277</u>	<u>404,252</u>
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants			EDA	165,352	55,318
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants			UAA	50,663	
	16.560 Subtotal				<u>216,015</u>	<u>55,318</u>
16.575	Crime Victim Assistance			AGA	735,351	
16.575	Crime Victim Assistance			CHA	96,526	
16.575	Crime Victim Assistance			DCA	159,039	
16.575	Crime Victim Assistance			DJA	45,640	
16.575	Crime Victim Assistance			NAA	361,701	
16.575	Crime Victim Assistance			PSA	24,276,340	23,133,111
16.575	Crime Victim Assistance			SPA	<u>100,442</u>	
	16.575 Subtotal				<u>25,775,039</u>	<u>23,133,111</u>
16.576	Crime Victim Compensation			JCA	694,124	643,057
16.579	Edward Byrne Memorial Formula Grant Program	City of Tucson, Arizona	18110	UAA	160,696	
16.582	Crime Victim Assistance/Discretionary Grants			JCA	3,717	
16.582	Crime Victim Assistance/Discretionary Grants			NAA	36,267	
16.582	Crime Victim Assistance/Discretionary Grants			PSA	<u>205,104</u>	<u>205,104</u>
	16.582 Subtotal				<u>245,088</u>	<u>205,104</u>
16.588	Violence Against Women Formula Grants			GVA	2,191,295	1,899,235
16.588	Violence Against Women Formula Grants			NAA	<u>223,272</u>	
	16.588 Subtotal				<u>2,414,567</u>	<u>1,899,235</u>
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program			NAA	276,503	39,848
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program			GVA	196,756	178,437
16.593	Residential Substance Abuse Treatment for State Prisoners			DCA	41,606	
16.593	Residential Substance Abuse Treatment for State Prisoners			DJA	51,397	
16.593	Residential Substance Abuse Treatment for State Prisoners			JCA	<u>139,482</u>	<u>122,716</u>
	16.593 Subtotal				<u>232,485</u>	<u>122,716</u>
16.609	Project Safe Neighborhoods			JCA	161,650	126,450
16.726	Juvenile Mentoring Program	National 4-H Council	2015-JU-FX-0015, 2014-JU-FX-0025	SPA	65,000	
16.726	Juvenile Mentoring Program	National 4-H Council	2016-JU-FX-0022, 2017-JU-FX-0016	UAA	99,746	
	16.726 Subtotal				<u>164,746</u>	<u>-</u>
16.738	Edward Byrne Memorial Justice Assistance Grant Program			AGA	676,501	
16.738	Edward Byrne Memorial Justice Assistance Grant Program			DCA	2,371	
16.738	Edward Byrne Memorial Justice Assistance Grant Program			JCA	3,110,619	2,563,415
16.738	Edward Byrne Memorial Justice Assistance Grant Program			SPA	96,434	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Tempe: Police Department	C2018-36	ASA	<u>7,966</u>	
	16.738 Subtotal				<u>3,893,891</u>	<u>2,563,415</u>
16.741	DNA Backlog Reduction Program			PSA	966,067	
16.742	Paul Coverdell Forensic Science Improvement Grant Program			JCA	103,035	88,512
16.742	Paul Coverdell Forensic Science Improvement Grant Program			PSA	<u>50,568</u>	
	16.742 Subtotal				<u>153,603</u>	<u>88,512</u>
16.746	Capital Case Litigation			UAA	112,521	
16.750	Support for Adam Walsh Act Implementation Grant Program			PSA	100,797	
16.751	Edward Byrne Memorial Competitive Grant Program	Phoenix Police Department	147177-0	ASA	43,374	
16.754	Harold Rogers Prescription Drug Monitoring Program			JCA	38,030	32,365
16.754	Harold Rogers Prescription Drug Monitoring Program			PMA	<u>234,577</u>	
	16.754 Subtotal				<u>272,607</u>	<u>32,365</u>
16.756	Court Appointed Special Advocates			SPA	80,511	80,511
16.812	Second Chance Act Reentry Initiative			ASA	208,295	
16.812	Second Chance Act Reentry Initiative			DCA	180,301	
16.812	Second Chance Act Reentry Initiative			DJA	78,116	
16.812	Second Chance Act Reentry Initiative			SPA	<u>79,262</u>	
	16.812 Subtotal				<u>545,974</u>	<u>-</u>
16.813	NICS Act Record Improvement Program			JCA	432,554	9,450
16.813	NICS Act Record Improvement Program			PSA	358,950	

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16.813	NICS Act Record Improvement Program			SPA	89,578	
	16.813 Subtotal				<u>881,082</u>	<u>9,450</u>
16.820	Postconviction Testing of DNA Evidence			ASA	12,514	
16.820	Postconviction Testing of DNA Evidence			JCA	3,472	
16.820	Postconviction Testing of DNA Evidence			UAA	31,686	
	16.820 Subtotal				<u>47,672</u>	<u>-</u>
16.826	Vision 21			JCA	24,000	
16.833	National Sexual Assault Kit Initiative			PSA	34,550	
16.922	Equitable Sharing Program			PSA	583,157	
16.17-038-19	Yr 2: Second Chance Coalition Building Training			ASA	75,772	
16.17-047-19	ADC MI Training			ASA	132,708	
16.2014WEAX0033	Community-Defined Solutions to Violence Against Women Program offered by US Department of Justice, Office of Violence Against Women	Pima County Attorney Office	CTPCA1500000000000000321	UAA	3,814	
16.2015-DE-BX-K002	Body Worn Camera Training and Technical Assistance TTA Provider	CNA Institute for Public Research	16-ASU-1-1376	ASA	469,234	
16.2017-129				PSA	21,690	
16.2017-130				PSA	15,973	
16.2018-020				PSA	16,537	
16.LTR DTD 060616	Joint Terrorism Task Force - Officer Overtime			UAA	4,430	
16.M18D08O000044	DOJ/US Marshals Service			PSA	19,436	
	Total Department of Justice				<u>42,116,732</u>	<u>30,932,765</u>

**DEPARTMENT OF LABOR**

**Employment Service Cluster**

17.207	Employment Service/Wagner-Peyser Funded Activities			DEA	14,963,281	
17.207	Employment Service/Wagner-Peyser Funded Activities			EOA	622,020	
17.207	Employment Service/Wagner-Peyser Funded Activities			GVA	1,135,339	65,289
17.207	Employment Service/Wagner-Peyser Funded Activities			VSA	196,884	
	17.207 Subtotal				<u>16,917,524</u>	<u>65,289</u>
17.801	Disabled Veterans' Outreach Program (DVOP)			DEA	2,830,400	
17.804	Local Veterans' Employment Representative Program			DEA	1,329,396	
	Employment Service Cluster Subtotal				<u>21,077,320</u>	<u>65,289</u>

**WIOA Cluster**

17.258	WIOA Adult Program			DCA	36,843	
17.258	WIOA Adult Program			DEA	15,598,762	13,450,669
17.258	WIOA Adult Program			GVA	3,070,673	774,376
	17.258 Subtotal				<u>18,706,278</u>	<u>14,225,045</u>
17.259	WIOA Youth Activities			DEA	18,942,409	18,039,016
17.278	WIOA Dislocated Worker Formula Grants			DEA	23,221,891	18,177,289
17.278	WIOA Dislocated Worker Formula Grants			EOA	161,643	
17.278	WIOA Dislocated Worker Formula Grants			PEA	515,246	416,988
	17.278 Subtotal				<u>23,898,780</u>	<u>18,594,277</u>
	WIOA Cluster Subtotal				<u>61,547,467</u>	<u>50,858,338</u>

**Other Department of Labor Programs**

17.002	Labor Force Statistics			EOA	913,808	
17.005	Compensation and Working Conditions			ICA	117,054	
17.225	Unemployment Insurance			DEA	284,539,614	
17.225	Unemployment Insurance			EOA	32,239	
	17.225 Subtotal				<u>284,571,853</u>	<u>-</u>
17.235	Senior Community Service Employment Program			DEA	963,835	935,556
17.245	Trade Adjustment Assistance			DEA	1,048,546	
17.271	Work Opportunity Tax Credit Program (WOTC)			DEA	565,938	
17.273	Temporary Labor Certification for Foreign Workers			DEA	230,082	
17.277	WIOA National Dislocated Worker Grants/ WIA National Emergency Grants			DEA	51,258	
17.281	WIA/WIOA Dislocated Worker National Reserve Technical Assistance and Training			DEA	44,390	23,000
17.283	Workforce Innovation Fund			EOA	459,690	
17.285	Apprenticeship USA Grants			DEA	138,280	
17.502	Occupational Safety and Health Susan Harwood Training Grants			ASA	51,338	
17.503	Occupational Safety and Health State Program			ICA	880,660	
17.504	Consultation Agreements			ICA	1,914,067	
17.600	Mine Health and Safety Grants			MIA	297,439	
	Total Department of Labor				<u>374,873,025</u>	<u>51,882,183</u>

**DEPARTMENT OF STATE**

19.009	Academic Exchange Programs—Undergraduate Programs			ASA	469,037	
19.009	Academic Exchange Programs—Undergraduate Programs	Institute for Training and Development	SECAGD15CA1035	UAA	308,759	
19.009	Academic Exchange Programs—Undergraduate Programs	International Research and Exchanges Board (IREX)	FY17-YALI-PM-ASU-02, FY18-YALI-PM-ASU-03, FY17-YALI-CL-ASU-04	ASA	202,489	
	19.009 Subtotal				<u>980,285</u>	<u>-</u>

**State of Arizona**  
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19.010	Academic Exchange Programs—Hubert H. Humphrey Fellowship Program	Institute of International Education	3223_ASU_S-ECAGD-16-CA-1014, S-ECAGD-14-CA-1037, 3067_ASU_S-ECAGD-15-CA-1017_07012015, 3223_ASU_10.1.2016, 3223_ASU Transborder_10.1.2016, IIE0138-ASU-01-10-2018, IIE0138_ASU_7.1.17	ASA	241,219	
19.011	Academic Exchange Programs—Special Academic Exchange Programs	American Institute of Maghrib Studies	LTR DTD 110101	UAA	46,612	
19.021	Investing in People in The Middle East and North Africa			ASA	66,315	
19.040	Public Diplomacy Programs			ASA	369,984	
19.040	Public Diplomacy Programs			UAA	21,086	
	19.040 Subtotal				<u>391,070</u>	<u>-</u>
19.124	East Asia and Pacific Grants Program			ASA	31,562	
19.300	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union			ASA	254,613	
19.400	Academic Exchange Programs—Graduate Students	Institute of International Education	AGR 04/08/15, IIE_0136_ASU_5.15.17, 3216_ASU_4.6.16	ASA	49,171	
19.408	Academic Exchange Programs—Teachers	International Research and Exchanges Board (IREX)	FY18-ILEP-ASU-01, FY17-ILEP-ASU-01	ASA	175,250	
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges	Institute of International Education	SIIIE1SUBR2017	UAA	4,182	
19.432	Academic Exchange Programs—Educational Advising and Student Services	Institute of International Education	S-ECAGD-16-CA-1011	ASA	26,146	
19.501	Public Diplomacy Programs for Afghanistan and Pakistan			ASA	390,174	
19.750	Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)			ASA	599,044	6,000
19.900	AEECA/ESF PD Programs			ASA	8,636	
19.900	AEECA/ESF PD Programs			UAA	81,719	
	19.900 Subtotal				<u>90,355</u>	<u>-</u>
19.AID-306-TO-15-00062	PROMOTE: Afghan Women's Leadership in the Economy (AWLE)	Development Alternatives, Inc.	1002611-15S-004	ASA	230,955	
19.Unknown	The Study of the United States Institutes for Student Leaders on U.S. History and Government	Institute for Training and Development	SECAGD18CA1045MB	UAA	1,001	
	Total Department of State				<u>3,577,954</u>	<u>6,000</u>
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>						
<b><u>Highway Planning and Construction Cluster</u></b>						
20.205	Highway Planning and Construction			ADA	128,529	
20.205	Highway Planning and Construction			DTA	773,019,433	73,683,366
20.205	Highway Planning and Construction			GFA	165,066	
20.205	Highway Planning and Construction			PRA	60,824	
20.205	Highway Planning and Construction			PSA	833,155	
20.205	Highway Planning and Construction	NVDOT	P225-14-015	GFA	78,344	
	20.205 Subtotal				<u>774,285,351</u>	<u>73,683,366</u>
20.219	Recreational Trails Program			DTA	1,182,611	1,182,611
20.219	Recreational Trails Program			PRA	1,195,893	853,276
	20.219 Subtotal				<u>2,378,504</u>	<u>2,035,887</u>
	Highway Planning and Construction Cluster Subtotal				<u>776,663,855</u>	<u>75,719,253</u>
<b><u>Federal Transit Cluster</u></b>						
20.500	Federal Transit—Capital Investment Grants			DTA	684	
20.526	Bus and Bus Facilities Formula Program			DTA	91,388	91,388
	Federal Transit Cluster Subtotal				<u>92,072</u>	<u>91,388</u>
<b><u>Transit Services Program Cluster</u></b>						
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities			DTA	3,831,033	3,306,761
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities			NAA	79,383	
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	City of Phoenix	146992	NAA	87,928	
	20.513 Subtotal				<u>3,998,344</u>	<u>3,306,761</u>
20.516	Job Access And Reverse Commute Program			DTA	2,500	2,500
	Transit Services Program Cluster Subtotal				<u>4,000,844</u>	<u>3,309,261</u>
<b><u>Highway Safety Cluster</u></b>						
20.600	State and Community Highway Safety			ASA	20,898	
20.600	State and Community Highway Safety			GHA	3,759,120	2,536,913
20.600	State and Community Highway Safety			LLA	297,744	
20.600	State and Community Highway Safety			NAA	2,206	
20.600	State and Community Highway Safety			PSA	388,680	
20.600	State and Community Highway Safety			SPA	87,838	
20.600	State and Community Highway Safety			UAA	19,783	
	20.600 Subtotal				<u>4,576,269</u>	<u>2,536,913</u>
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I			PSA	2,717	
20.616	National Priority Safety Programs			ASA	22,071	
20.616	National Priority Safety Programs			GHA	5,008,543	2,811,287
20.616	National Priority Safety Programs			NAA	14,256	

**State of Arizona**  
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20.616	National Priority Safety Programs			PSA	1,150,773		
20.616	National Priority Safety Programs			SPA	37,645		
20.616	National Priority Safety Programs			UAA	15,659		
	20.616 Subtotal				<u>6,248,947</u>	<u>2,811,287</u>	
	Highway Safety Cluster Subtotal				<u>10,827,933</u>	<u>5,348,200</u>	
<b><u>Other Department of Transportation Programs</u></b>							
20.106	Airport Improvement Program			DTA	1,220,472		
20.200	Highway Research and Development Program			DTA	640,629	240	
20.215	Highway Training and Education			ASA	13,165		
20.215	Highway Training and Education			DTA	202,180		
	20.215 Subtotal				<u>215,345</u>	<u>-</u>	
20.218	Motor Carrier Safety Assistance			DTA	156,118		
20.218	Motor Carrier Safety Assistance			PSA	9,879,280		
	20.218 Subtotal				<u>10,035,398</u>	<u>-</u>	
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program			DTA	2,855,798		
20.233	Border Enforcement Grants			PSA	567,865		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements			DTA	118,349		
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort			DTA	119,657		
20.317	Capital Assistance to States—Intercity Passenger Rail Service			DTA	5,675		
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research			DTA	2,700,064	2,700,064	
20.509	Formula Grants for Rural Areas			DTA	13,954,617	12,911,925	
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program			DTA	385,303		
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements			DTA	99,974		
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements			GHA	39,977		
	20.614 Subtotal				<u>139,951</u>	<u>-</u>	
20.700	Pipeline Safety Program State Base Grant			CCA	696,105		
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants			EVA	165,453	54,116	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants			MAA	128,093		
	20.703 Subtotal				<u>293,546</u>	<u>54,116</u>	
20.933	National Infrastructure Investments			DTA	2,808,372		
20.ADOT17-173881	2017 National Summer Transportation Institute (Weeks 2-4)			ASA	45,661		
20. Unknown	United States Department of Transportation	City of Phoenix	144690	NAA	28,818		
	Total Department of Transportation				<u>828,416,329</u>	<u>100,134,447</u>	
<b><u>DEPARTMENT OF THE TREASURY</u></b>							
21.016	Equitable Sharing			PSA	133,658		
21.2016054	MOU b/t US Border Patrol & AZDPS.			PSA	120,729		
21.PL113-76X1350	NFMC_RND9			HDA	18,830	18,830	
21.PL113-76X1350	NFMC_RND10			HDA	108,444	108,444	
	Total Department of the Treasury				<u>381,661</u>	<u>127,274</u>	
<b><u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u></b>							
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964			AGA	369,829		
	Total Equal Employment Opportunity Commission				<u>369,829</u>	<u>-</u>	
<b><u>GENERAL SERVICES ADMINISTRATION</u></b>							
39.003	Donation of Federal Surplus Personal Property			ADA	127,568		
	Total General Services Administration				<u>127,568</u>	<u>-</u>	
<b><u>LIBRARY OF CONGRESS</u></b>							
42.Unknown	Film Preservation: "Ambassadors in Levi's" and "Hank Rides Again"	National Film Preservation Foundation	FED15025	UAA	6,088		
42.Unknown	Preservation work on "Mission San Xavier del Bac" and "Yaqui De Grazia"	National Film Preservation Foundation	FED14026	UAA	2,669		
	Total Library of Congress				<u>8,757</u>	<u>-</u>	
<b><u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u></b>							
43.001	Science			ASA	32,732		
43.001	Science	North Carolina State University	2016-3126-02	UAA	25,397		
43.001	Science	SETI Institute	SC-3177	UAA	176,206		
	43.001 Subtotal				<u>234,335</u>	<u>-</u>	
43.003	Exploration	The University of Alabama in Hunstville	2018-022	NAA	2,000		

**State of Arizona**  
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43. NNX16AC53A	National Aeronautics and Space Administration			NAA	617,891	273,905
43.Unknown	National Aeronautics and Space Administration			NAA	133,668	
	Total National Aeronautics and Space Administration				<u>987,894</u>	<u>273,905</u>
<b><u>NATIONAL ENDOWMENT FOR THE ARTS</u></b>						
45.024	Promotion of the Arts Grants to Organizations and Individuals			ASA	14,335	
45.024	Promotion of the Arts Grants to Organizations and Individuals			UAA	39,386	
45.024	Promotion of the Arts Grants to Organizations and Individuals	Arts Midwest	19952	NAA	9,572	
	45.024 Subtotal				<u>63,293</u>	<u>-</u>
45.025	Promotion of the Arts Partnership Agreements			HUA	871,983	119,793
45.Unknown	NEA Challenge Grant Endowment			UAA	67,365	
	Total National Endowment for the Arts				<u>1,002,641</u>	<u>119,793</u>
<b><u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u></b>						
45.129	Promotion of the Humanities Federal/State Partnership	Arizona Humanities Council	70352016	NAA	4,628	-
45.129	Promotion of the Humanities Federal/State Partnership	Arizona Humanities Council	70562017	UAA	10,000	
	45.129 Subtotal				<u>14,628</u>	<u>-</u>
45.130	Promotion of the Humanities Challenge Grants			UAA	249,924	
45.149	Promotion of the Humanities Division of Preservation and Access			STA	46,807	
45.149	Promotion of the Humanities Division of Preservation and Access			UAA	104,850	
	45.149 Subtotal				<u>151,657</u>	<u>-</u>
45.160	Promotion of the Humanities Fellowships and Stipends			ASA	111,361	
45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development			ASA	872	
45.Unknown	NEH/ASM Educational Endowment			UAA	386,259	
	Total National Endowment for the Humanities				<u>914,701</u>	<u>-</u>
<b><u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u></b>						
45.301	Museums for America			UAA	142,554	
45.310	Grants to States			ASA	1,903	
45.310	Grants to States			NAA	7,658	
45.310	Grants to States	City of Scottsdale	2016-094-COS	STA	3,277,161	1,190,862
45.310	Grants to States			ASA	6,467	
	45.310 Subtotal				<u>3,293,189</u>	<u>1,190,862</u>
45.312	National Leadership Grants	Pacific Science Center Foundation	2016-1002E	UAA	5,398	
45.313	Laura Bush 21st Century Librarian Program			UAA	12,714	
	Total Institute of Museum and Library Services				<u>3,453,855</u>	<u>1,190,862</u>
<b><u>NATIONAL SCIENCE FOUNDATION</u></b>						
47.074	Biological Sciences			NAA	77,535	
47.076	Education and Human Resources			NAA	392,110	
47.076	Education and Human Resources	San Francisco State University	S18-0002	NAA	735	
47.076	Education and Human Resources			UAA	73,237	
	47.076 Subtotal				<u>466,082</u>	<u>-</u>
47.079	Office of International Science and Engineering			NAA	35,581	
	Total National Science Foundation				<u>579,198</u>	<u>-</u>
<b><u>SMALL BUSINESS ADMINISTRATION</u></b>						
59.061	State Trade Expansion			CAA	252,179	
	Total Small Business Administration				<u>252,179</u>	<u>-</u>
<b><u>DEPARTMENT OF VETERANS AFFAIRS</u></b>						
64.024	VA Homeless Providers Grant and Per Diem Program			VSA	106,920	
64.124	All-Volunteer Force Educational Assistance			VSA	425,505	
64.LTR DTD 010517	IPA for Terry Urbine			UAA	12,628	
64.VA258-17-C-0029	Protocol 16-3117, 5-HT Stimulation of Mitochondrial Biogenesis and Acute Kidney Injury			UAA	6,480	
	Total Department of Veterans Affairs				<u>551,533</u>	<u>-</u>
<b><u>ENVIRONMENTAL PROTECTION AGENCY</u></b>						
<b><u>Clean Water State Revolving Fund Cluster</u></b>						
66.458	Capitalization Grants for Clean Water State Revolving Funds			FAA	7,774,548	7,486,149
	Clean Water State Revolving Fund Cluster Subtotal				<u>7,774,548</u>	<u>7,486,149</u>

**State of Arizona**  
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<b><u>Drinking Water State Revolving Fund Cluster</u></b>						
66.468	Capitalization Grants for Drinking Water State Revolving Funds			EVA	2,469,563	
66.468	Capitalization Grants for Drinking Water State Revolving Funds			FAA	11,548,461	10,989,686
	66.468 Subtotal				<u>14,018,024</u>	<u>10,989,686</u>
	Drinking Water State Revolving Fund Cluster Subtotal				<u>14,018,024</u>	<u>10,989,686</u>
<b><u>Other Environmental Protection Agency Programs</u></b>						
66.001	Air Pollution Control Program Support			EVA	4,542,326	1,233,949
66.032	State Indoor Radon Grants			AEA	84,315	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			EVA	310,711	105,680
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			NAA	253,962	
	66.034 Subtotal				<u>564,673</u>	<u>105,680</u>
66.037	Internships, Training and Workshops for the Office of Air and Radiation			NAA	1,615,450	
66.204	Multipurpose Grants to States and Tribes			EVA	298,699	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support			EVA	199,293	
66.440	Urban Waters Small Grants			ASA	35,307	
66.454	Water Quality Management Planning			EVA	93,235	93,235
66.460	Nonpoint Source Implementation Grants			EVA	657,426	562,426
66.460	Nonpoint Source Implementation Grants			GFA	143,184	98,371
66.460	Nonpoint Source Implementation Grants			UAA	6,456	
	66.460 Subtotal				<u>807,066</u>	<u>660,797</u>
66.509	Science To Achieve Results (STAR) Research Program			NAA	8,423	
66.509	Science To Achieve Results (STAR) Research Program	University of Tulsa	142120146894817	NAA	25,001	
66.509	Science To Achieve Results (STAR) Research Program	Yurok Tribe	3017	NAA	18,757	
	66.509 Subtotal				<u>52,181</u>	<u>-</u>
66.605	Performance Partnership Grants			AHA	407,822	
66.605	Performance Partnership Grants			EVA	4,927,629	
	66.605 Subtotal				<u>5,335,451</u>	<u>-</u>
66.608	Environmental Information Exchange Network Grant Program and Related Assistance			EVA	278,336	38,908
66.608	Environmental Information Exchange Network Grant Program and Related Assistance			NAA	135,288	
	66.608 Subtotal				<u>413,624</u>	<u>38,908</u>
66.708	Pollution Prevention Grants Program			EVA	92,784	
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	Extension Foundation	83698001	UAA	23,175	
66.801	Hazardous Waste Management State Program Support			EVA	1,273,319	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements			EVA	275,619	
66.804	Underground Storage Tank Prevention, Detection and Compliance Program			EVA	453,601	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program			EVA	1,358,489	
66.808	Solid Waste Management Assistance Grants			NAA	356,957	
66.813	Alternative or Innovative Treatment Technology Research, Demonstration, Training, and Hazardous Substance Research Grants			NAA	207,286	
66.817	State and Tribal Response Program Grants			EVA	669,118	
66.931	International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	North American Development Bank (NADB)	TAA17-022	ASA	1,082	
66.931	International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	North American Development Bank (NADB)	TA17020X400T62701	UAA	512	
	66.931 Subtotal				<u>1,594</u>	<u>-</u>
66.951	Environmental Education Grants			ASA	137,130	47,028
66.Unknown	Environmental Protection Agency			NAA	92,783	
66.Unknown	Environmental Protection Agency	Walker River Paiute Tribe	30342	NAA	3,477	
	Total Environmental Protection Agency				<u>40,779,524</u>	<u>20,655,432</u>
<b><u>DEPARTMENT OF ENERGY</u></b>						
81.041	State Energy Program			ADA	576,667	
81.042	Weatherization Assistance for Low-Income Persons			HDA	1,171,482	1,029,407
81.049	Office of Science Financial Assistance Program			NAA	534,802	20,550
81.049	Office of Science Financial Assistance Program			UAA	14,979	
	81.049 Subtotal				<u>549,781</u>	<u>20,550</u>
81.089	Fossil Energy Research and Development	MicroBio Engineering Inc	AGR 01/19/16	ASA	15,061	
81.1480737	GTRI: Global Threat Reduction Initiative for the University of Arizona	Sandia National Laboratories	1480737	UAA	321	
81.AFC-7-004406	National Renewable Energy Laboratory			NAA	13,234	
81.AFG-7-70132-01	National Renewable Energy Laboratory			NAA	12,125	
81.DEAC5206NA25396	Subcontract No. 407375	Los Alamos National Laboratory	407375	UAA	2,381	
81.Unknown	Department of Energy	Utah Clean Energy	N/A	NAA	38,824	
	Total Department of Energy				<u>2,379,876</u>	<u>1,049,957</u>

State of Arizona  
 Schedule of expenditures of federal awards  
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DEPARTMENT OF EDUCATION

<u>Special Education Cluster (IDEA)</u>						
84.027	Special Education—Grants to States			DCA	55,789	
84.027	Special Education—Grants to States			DJA	124,769	
84.027	Special Education—Grants to States			EDA	194,510,927	179,438,053
84.027	Special Education—Grants to States			NAA	377,415	
84.027	Special Education—Grants to States			SDA	481,303	
84.027	Special Education—Grants to States	Navajo Nation	C010643, C011771	NAA	626,588	
	84.027 Subtotal				<u>196,176,791</u>	<u>179,438,053</u>
84.173	Special Education—Preschool Grants			EDA	4,290,975	3,430,738
84.173	Special Education—Preschool Grants			SDA	33,045	
	84.173 Subtotal				<u>4,324,020</u>	<u>3,430,738</u>
	Special Education Cluster (IDEA) Subtotal				<u>200,500,811</u>	<u>182,868,791</u>
<u>TRIO Cluster</u>						
84.042	TRIO—Student Support Services			ASA	1,286,663	
84.042	TRIO—Student Support Services			NAA	287,073	
84.042	TRIO—Student Support Services			UAA	215,493	
	84.042 Subtotal				<u>1,789,229</u>	<u>-</u>
84.044	TRIO—Talent Search			ASA	262,896	
84.044	TRIO—Talent Search			NAA	378,619	
	84.044 Subtotal				<u>641,515</u>	<u>-</u>
84.047	TRIO—Upward Bound			ASA	403,120	
84.047	TRIO—Upward Bound			NAA	748,330	
84.047	TRIO—Upward Bound			UAA	161,913	
	84.047 Subtotal				<u>1,313,363</u>	<u>-</u>
84.066	TRIO—Educational Opportunity Centers			NAA	474,011	
	TRIO Cluster Subtotal				<u>4,218,118</u>	<u>-</u>
<u>Other Department of Education Programs</u>						
84.002	Adult Education—Basic Grants to States			EDA	12,097,197	9,993,071
84.010	Title I Grants to Local Educational Agencies			EDA	319,371,668	316,388,570
84.010	Title I Grants to Local Educational Agencies			SDA	250,562	
	84.010 Subtotal				<u>319,622,230</u>	<u>316,388,570</u>
84.011	Migrant Education State Grant Program			ASA	352	
84.011	Migrant Education State Grant Program			EDA	5,742,811	5,080,318
	84.011 Subtotal				<u>5,743,163</u>	<u>5,080,318</u>
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth			DCA	682,815	
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth			DJA	517,041	
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth			EDA	1,929	
	84.013 Subtotal				<u>1,201,785</u>	<u>-</u>
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program			UAA	535,145	
84.016	Undergraduate International Studies and Foreign Language Programs			ASA	69,535	
84.016	Undergraduate International Studies and Foreign Language Programs			UAA	85,213	
	84.016 Subtotal				<u>154,748</u>	<u>-</u>
84.031	Higher Education—Institutional Aid	AZ Western College	P031S120083	NAA	112,960	
84.031	Higher Education—Institutional Aid	Arizona Western College	PO31C160019	UAA	11,764	
	84.031 Subtotal				<u>124,724</u>	<u>-</u>
84.048	Career and Technical Education—Basic Grants to States			DJA	100,209	
84.048	Career and Technical Education—Basic Grants to States			EDA	26,091,782	23,277,607
84.048	Career and Technical Education—Basic Grants to States			SDA	34,578	
84.048	Career and Technical Education—Basic Grants to States			UAA	56,045	
	84.048 Subtotal				<u>26,282,614</u>	<u>23,277,607</u>
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States			DEA	79,492,207	
84.129	Rehabilitation Long-Term Training			UAA	279,377	
84.144	Migrant Education Coordination Program			EDA	122,995	
84.149	Migrant Education College Assistance Migrant Program			ASA	464,670	
84.169	Independent Living—State Grants			DEA	299,697	
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind			DEA	603,102	
84.181	Special Education—Grants for Infants and Families			DEA	9,309,466	7,334,315
84.181	Special Education—Grants for Infants and Families			SDA	324,812	
	84.181 Subtotal				<u>9,634,278</u>	<u>7,334,315</u>
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities—National Programs)			EDA	177,826	
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities			DEA	287,506	
84.196	Education for Homeless Children and Youth			EDA	1,090,109	856,753



**State of Arizona**  
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84.206	Javits Gifted and Talented Students Education			EDA	122,000	
84.282	Charter Schools			EDA	4,913,022	4,617,465
84.287	Twenty-First Century Community Learning Centers			EDA	21,134,519	20,070,852
84.295	Ready-To-Learn Television	Corporation for Public Broadcasting (CPB)	34605-EDU	ASA	4,857	
84.299	Indian Education—Special Programs for Indian Children			NAA	374,413	
84.299	Indian Education—Special Programs for Indian Children			UAA	372,676	
	84.299 Subtotal				<u>747,089</u>	<u>-</u>
84.323	Special Education—State Personnel Development			ASA	3,377	
84.323	Special Education—State Personnel Development			EDA	811,589	438,526
84.323	Special Education—State Personnel Development			NAA	197,489	
84.323	Special Education—State Personnel Development	Missouri Department of Elementary	N/A	NAA	1,293,983	68,204
	84.323 Subtotal				<u>2,306,438</u>	<u>506,730</u>
84.325	Special Education—Personnel Development to Improve Services and Results for Children with Disabilities			ASA	471,757	
84.325	Special Education—Personnel Development to Improve Services and Results for Children with Disabilities			NAA	506,482	
84.325	Special Education—Personnel Development to Improve Services and Results for Children with Disabilities			UAA	291,043	
84.325	Special Education—Personnel Development to Improve Services and Results for Children with Disabilities	University of Florida	16-01-ED	EDA	96,984	
	84.325 Subtotal				<u>1,366,266</u>	<u>-</u>
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities			SDA	168,188	
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)			EDA	25,913	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs			ASA	360	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs			NAA	4,878,592	3,175,516
	84.334 Subtotal				<u>4,878,952</u>	<u>3,175,516</u>
84.336	Teacher Quality Partnership Grants			ASA	2,144,355	
84.350	Transition to Teaching			UAA	11,936	
84.358	Rural Education			EDA	985,236	978,650
84.365	English Language Acquisition State Grants			ASA	268,639	
84.365	English Language Acquisition State Grants			EDA	13,648,694	13,094,984
84.365	English Language Acquisition State Grants			NAA	298,636	
	84.365 Subtotal				<u>14,215,969</u>	<u>13,094,984</u>
84.366	Mathematics and Science Partnerships			EDA	3,590,847	3,363,972
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			ASA	104,517	65,628
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			BRA	15,022	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			DCA	37,317	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			DJA	54,494	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			EDA	32,347,809	31,438,094
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			NAA	181,833	92,706
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			SDA	8,598	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			UAA	154,525	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	National Board for Teaching Standards	1606216	NAA	600,420	288,910
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	National Institute for Excellence in Teaching - TAP	AGR 02/11/14	ASA	1,658,988	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	National Writing Project	09-AZ04-SEED2016, 09-AZ04-SEED2017-ILI, 09-AZ04-SEED2017-CRWPPD	ASA	22,406	
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	National Writing Project	92AZ03SEED2016ILI	UAA	1,457	
	84.367 Subtotal				<u>35,187,386</u>	<u>31,885,338</u>
84.368	Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments)			EDA	415,814	
84.369	Grants for State Assessments and Related Activities			EDA	4,879,673	
84.377	School Improvement Grants			EDA	7,183,202	6,766,943
84.418	Promoting Readiness of Minors in Supplemental Security Income			EDA	1,002,353	
84.418	Promoting Readiness of Minors in Supplemental Security Income			UAA	600,616	
84.418	Promoting Readiness of Minors in Supplemental Security Income	State of Utah	146240	GVA	357,973	195,646
	84.418 Subtotal				<u>1,960,942</u>	<u>195,646</u>
84.419	Preschool Development Grants			CDA	6,787,200	3,586,368
84.419	Preschool Development Grants			EDA	16,479,940	15,278,354
84.419	Preschool Development Grants			SDA	1,812	
84.419	Preschool Development Grants			UAA	206,103	
	84.419 Subtotal				<u>23,475,055</u>	<u>18,864,722</u>

**State of Arizona**  
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84.424	Student Support and Academic Enrichment Program			EDA	3,286,646	3,268,571
84.ADED17-149383	Strengthening Geographic Literacy in Arizona			ASA	44,880	
84.H250Z150002	United States Department of Education			NAA	805,043	
84.Unknown	Project FOCUS Tucson Unified School District IGA	Tucson Unified School District	LTR DATED 062316	UAA	42,452	
	Total Department of Education				<u>796,828,982</u>	<u>652,588,814</u>
	<b><u>MORRIS K. UDALL FOUNDATION</u></b>					
85.LTR DTD 012716	Udall Foundation Workplan 2016			UAA	4,568	
85.MKU06569	Udall Foundation Workplan 2017			UAA	283,607	
85.MKU07066	Udall Foundation Workplan 2018			UAA	24,043	
85.NNI001	Native Nations Institute for Leadership, Management, and Policy			UAA	465,803	
	Total Morris K. Udall Foundation				<u>778,021</u>	<u>-</u>
	<b><u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u></b>					
89.003	National Historical Publications and Records Grants	Arizona Historical Records Advisory	LTR DTD 080417	UAA	4,000	
	Total National Archives and Records Administration				<u>4,000</u>	<u>-</u>
	<b><u>ELECTION ASSISTANCE COMMISSION</u></b>					
90.401	Help America Vote Act Requirements Payments			STA	1,389,327	
	Total Election Assistance Commission				<u>1,389,327</u>	<u>-</u>
	<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
	<b><u>Aging Cluster</u></b>					
93.044	Special Programs for the Aging—Title III, Part B—Grants for Supportive			DEA	10,725,930	10,617,355
93.045	Special Programs for the Aging—Title III, Part C—Nutrition Services			DEA	12,238,259	11,303,349
93.053	Nutrition Services Incentive Program			DEA	2,084,966	2,084,966
	Aging Cluster Subtotal				<u>25,049,155</u>	<u>24,005,670</u>
	<b><u>Maternal, Infant, and Early Childhood Home Visiting Cluster</u></b>					
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home			HSA	1,095,034	141,495
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program			CDA	1,313,124	1,293,638
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program			HSA	<u>3,996,602</u>	<u>2,627,072</u>
	93.870 Subtotal				<u>5,309,726</u>	<u>3,920,710</u>
	Maternal, Infant, and Early Childhood Home Visiting Cluster Subtotal				<u>6,404,760</u>	<u>4,062,205</u>
	<b><u>TANF Cluster</u></b>					
93.558	Temporary Assistance for Needy Families			CHA	141,485,754	
93.558	Temporary Assistance for Needy Families			DEA	<u>69,406,515</u>	<u>20,221,593</u>
	93.558 Subtotal				<u>210,892,269</u>	<u>20,221,593</u>
	TANF Cluster Subtotal				<u>210,892,269</u>	<u>20,221,593</u>
	<b><u>CCDF Cluster</u></b>					
93.575	Child Care and Development Block Grant			CDA	202,210	202,210
93.575	Child Care and Development Block Grant			CHA	27,657,231	
93.575	Child Care and Development Block Grant			DEA	34,976,465	3,186,551
93.575	Child Care and Development Block Grant			GVA	<u>185,599</u>	<u>159,742</u>
	93.575 Subtotal				<u>63,021,505</u>	<u>3,548,503</u>
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund			DEA	72,312,983	
	CCDF Cluster Subtotal				<u>135,334,488</u>	<u>3,548,503</u>
	<b><u>Medicaid Cluster</u></b>					
93.775	State Medicaid Fraud Control Units			AGA	2,767,529	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			BNA	414,700	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			HSA	4,948,599	
	93.777 Subtotal				<u>5,363,299</u>	<u>-</u>
93.778	Medical Assistance Program			HCA	9,461,918,000	5,090,000
	Medicaid Cluster Subtotal				<u>9,470,048,828</u>	<u>5,090,000</u>
	<b><u>Other Department of Health and Human Services Programs</u></b>					
93.018	Strengthening Public Health Services at the Outreach Offices of the U.S.-Mexico Border Health Commission			HSA	121,991	121,991
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation			DEA	68,897	62,257
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			DEA	324,963	313,749
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			DEA	389,033	389,033
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			DEA	238,746	174,122
93.051	Alzheimer's Disease Demonstration Grants to States			DEA	37,538	37,538
93.052	National Family Caregiver Support, Title III, Part E			DEA	3,327,105	3,209,506
93.069	Public Health Emergency Preparedness			HSA	2,777,327	2,280,404
93.070	Environmental Public Health and Emergency Response			HSA	915,917	168,999

**State of Arizona**  
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93.071	Medicare Enrollment Assistance Program			DEA	460,351	382,171
93.072	Lifespan Respite Care Program			DEA	5,201	5,201
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance			HSA	310,622	56,243
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements			HSA	12,752,983	7,198,274
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			EDA	68,766	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program			HSA	1,159,168	1,029,942
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program			UAA	182,419	
	93.092 Subtotal				<u>1,341,587</u>	<u>1,029,942</u>
93.103	Food and Drug Administration Research			AHA	758,541	
93.103	Food and Drug Administration Research			HSA	211,591	
	93.103 Subtotal				<u>970,132</u>	<u>-</u>
93.107	Area Health Education Centers			UAA	486,722	352,995
93.110	Maternal and Child Health Federal Consolidated Programs			ASA	11,475	
93.110	Maternal and Child Health Federal Consolidated Programs			CDA	194	
93.110	Maternal and Child Health Federal Consolidated Programs			HSA	105,592	
93.110	Maternal and Child Health Federal Consolidated Programs			NAA	209,299	
93.110	Maternal and Child Health Federal Consolidated Programs			UAA	947,192	35,743
93.110	Maternal and Child Health Federal Consolidated Programs	APHL	56300-600-160-16-16	HSA	125,026	
93.110	Maternal and Child Health Federal Consolidated Programs	Oregon Health and Science University	1010559_UAZ	UAA	34,250	
93.110	Maternal and Child Health Federal Consolidated Programs	Organization of Teratology Information Specialists	UG4MC27861	UAA	46,368	
93.110	Maternal and Child Health Federal Consolidated Programs	University of Colorado: Denver	FY16.368.016	HSA	24,787	
	93.110 Subtotal				<u>1,504,183</u>	<u>35,743</u>
93.113	Environmental Health			NAA	14,061	
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs			HSA	1,652,505	867,130
93.124	Nurse Anesthetist Traineeships			UAA	16,147	
93.127	Emergency Medical Services for Children			HSA	134,728	20,000
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices			HSA	205,150	
93.134	Grants to Increase Organ Donations			UAA	2,428,169	2,353,451
93.136	Injury Prevention and Control Research and State and Community Based Programs			ASA	313,849	
93.136	Injury Prevention and Control Research and State and Community Based Programs			HSA	1,549,010	745,021
93.136	Injury Prevention and Control Research and State and Community Based Programs			PMA	162,303	
93.136	Injury Prevention and Control Research and State and Community Based Programs			UAA	132,159	48,623
	93.136 Subtotal				<u>2,157,321</u>	<u>793,644</u>
93.145	HIV-Related Training and Technical Assistance	University of California: San Francisco	9054sc	UAA	181,759	
93.150	Projects for Assistance in Transition from Homelessness (PATH)			HCA	1,373,000	1,339,000
93.165	Grants to States for Loan Repayment Program			HSA	208,458	208,458
93.178	Nursing Workforce Diversity			UAA	422,183	
93.211	Telehealth Programs			UAA	329,018	53,411
93.217	Family Planning Services	Arizona Family Health Partnership	AGR 01/03/14 Mod 2	ASA	1,091	
93.234	Traumatic Brain Injury State Demonstration Grant Program			DEA	250,086	
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program			HSA	1,835,789	1,638,693
93.236	Grants to States to Support Oral Health Workforce Activities			HSA	381,312	43,625
93.236	Grants to States to Support Oral Health Workforce Activities			UAA	62,679	
	93.236 Subtotal				<u>443,991</u>	<u>43,625</u>
93.237	Special Diabetes Program for Indians Diabetes Prevention and Treatment Projects			UAA	3,500	
93.237	Special Diabetes Program for Indians Diabetes Prevention and Treatment Projects	Hualapai Tribe	18.009	NAA	26,684	2,000
	93.237 Subtotal				<u>30,184</u>	<u>2,000</u>
93.240	State Capacity Building			HSA	29,587	
93.241	State Rural Hospital Flexibility Program			UAA	454,280	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance			GVA	577,424	359,546
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance			HCA	1,975,000	1,689,000
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance			HSA	10,228	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance			UAA	572,393	157,044
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance			VSA	50,954	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Cenpatico Integrated Care	AZDHS15085891	UAA	261,710	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Havasupai Tribe	1H795SM063477-01	NAA	67,284	

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93.243	Substance Abuse and Mental Health Services Projects of Regional and Pascua Yaqui Tribe National Significance		LTR DTD 050813	UAA	31,624	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		1101-0002-009-001	ASA	4,666	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		2000 G QF264	ASA	49,956	
	93.243 Subtotal				<u>3,601,239</u>	<u>2,205,590</u>
93.247	Advanced Nursing Education Grant Program			UAA	695,578	
93.247	Advanced Nursing Education Grant Program	Ohio State University	60055773	UAA	10,475	
	93.247 Subtotal				<u>706,053</u>	<u>-</u>
93.253	Poison Center Support and Enhancement Grant Program			UAA	159,024	
93.262	Occupational Safety and Health Program			UAA	121,421	
93.268	Immunization Cooperative Agreements			HSA	100,128,945	341,596
93.270	Viral Hepatitis Prevention and Control			HSA	98,983	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance			HSA	283,557	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance			UAA	29,544	
	93.283 Subtotal				<u>313,101</u>	<u>-</u>
93.296	State Partnership Grant Program to Improve Minority Health			HSA	175,466	67,250
93.301	Small Rural Hospital Improvement Grant Program			UAA	51,353	34,889
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)			HSA	984,397	347,393
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program			HSA	105,155	6,370
93.322	CSELS Partnership: Strengthening Public Health Laboratories	Association of Public Health Laboratories	564002000101604, 564012009041803	HSA	26,127	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			HSA	5,832,616	2,713,764
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			UAA	17,461	
	93.323 Subtotal				<u>5,850,077</u>	<u>2,713,764</u>
93.324	State Health Insurance Assistance Program			DEA	810,709	603,269
93.332	Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges			UAA	472,239	
93.336	Behavioral Risk Factor Surveillance System			HSA	306,699	
93.424	NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	Association of State and Territorial Health Offices	8312344	HSA	33,499	
93.448	Food Safety and Security Monitoring Project			HSA	295,669	
93.464	ACL Assistive Technology			NAA	612,233	
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review			IDA	149,432	
93.516	Public Health Training Centers Programs			UAA	899,285	293,859
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF			HSA	490,980	
93.524	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations- financed in part by Prevention and Public Health Funds (PPHF)	National Network of Public Health Institutes	G1012	UAA	35,436	
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds			HSA	4,132,345	3,681,251
93.556	Promoting Safe and Stable Families			CHA	6,627,916	
93.563	Child Support Enforcement			DEA	48,879,508	6,606,625
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs			DEA	6,884,779	5,650,534
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs			HSA	90,445	58,355
	93.566 Subtotal				<u>6,975,224</u>	<u>5,708,889</u>
93.568	Low-Income Home Energy Assistance			DEA	18,638,842	18,110,262
93.568	Low-Income Home Energy Assistance			HDA	3,795,040	3,684,570
	93.568 Subtotal				<u>22,433,882</u>	<u>21,794,832</u>
93.569	Community Services Block Grant			DEA	6,516,096	6,099,833
93.576	Refugee and Entrant Assistance Discretionary Grants			DEA	281,035	240,910
93.584	Refugee and Entrant Assistance Targeted Assistance Grants			DEA	1,966,709	1,966,709
93.586	State Court Improvement Program			SPA	592,735	49,604
93.589	Refugee Assistance/Naturalization and Citizenship			ASA	32,622	
93.590	Community-Based Child Abuse Prevention Grants			CHA	421,222	
93.592	Family Violence Prevention and Services/Discretionary	Battered Womens Justice Project	OC2017-03	NAA	59,069	
93.597	Grants to States for Access and Visitation Programs			DEA	154,161	150,911
93.599	Chafee Education and Training Vouchers Program (ETV)			CHA	2,582,844	
93.600	Head Start			EDA	153,312	82,000
93.600	Head Start	Navajo Nation - Division of Dine Education	CO10328, CO12149	ASA	103,065	
	93.600 Subtotal				<u>256,377</u>	<u>82,000</u>
93.602	Assets for Independence Demonstration Program			ASA	522,059	
93.602	Assets for Independence Demonstration Program			NAA	297,000	7,500

**State of Arizona**  
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93.602	Assets for Independence Demonstration Program			UAA	1,059,162	196,324
	93.602 Subtotal				<u>1,878,221</u>	<u>203,824</u>
93.627	Affordable Care Act: Testing Experience and Functional Assessment Tools			HCA	88,000	
93.630	Developmental Disabilities Basic Support and Advocacy Grants			DEA	1,127,698	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Arizona Development Disabilities	ADDPC-01-2017	NAA	6,779	
	93.630 Subtotal				<u>1,134,477</u>	<u>-</u>
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service			NAA	578,921	52,405
93.643	Children's Justice Grants to States			GVA	262,032	208,976
93.645	Stephanie Tubbs Jones Child Welfare Services Program			CHA	3,335,767	
93.648	Child Welfare Research Training or Demonstration	State University of New York, Research Foundation	18-15-79280, 1135853-20-76397/ #16-31	ASA	141,365	
93.658	Foster Care Title IV-E			CHA	153,135,324	
93.658	Foster Care Title IV-E			SPA	791,743	485,295
	93.658 Subtotal				<u>153,927,067</u>	<u>485,295</u>
93.659	Adoption Assistance			CHA	142,993,860	
93.667	Social Services Block Grant			CHA	8,903,671	
93.667	Social Services Block Grant			DEA	18,752,941	12,256,904
	93.667 Subtotal				<u>27,656,612</u>	<u>12,256,904</u>
93.669	Child Abuse and Neglect State Grants			CHA	372,761	
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			HSA	1,966,503	1,877,829
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood			CHA	4,240,302	
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance—financed in part by the Prevention and Public Health Fund (PPHF)			HSA	359,874	106,634
93.735	State Public Health Approaches for Ensuring Quitline Capacity—Funded in part by Prevention and Public Health Funds (PPHF)			HSA	10,328	
93.735	State Public Health Approaches for Ensuring Quitline Capacity—Funded in part by Prevention and Public Health Funds (PPHF)			UAA	230,936	
	93.735 Subtotal				<u>241,264</u>	<u>-</u>
93.745	PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund			HSA	72,940	
93.747	Elder Abuse Prevention Interventions Program			DEA	259,103	
93.752	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds			HSA	473,361	430,084
93.753	Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program			HSA	237,151	
93.757	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)			HSA	862,692	430,172
93.757	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)			UAA	163,424	1,747
	93.757 Subtotal				<u>1,026,116</u>	<u>431,919</u>
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)			HSA	1,618,046	860,709
93.767	Children's Health Insurance Program			HCA	237,080,000	
93.767	Children's Health Insurance Program			HSA	85,961	
	93.767 Subtotal				<u>237,165,961</u>	<u>-</u>
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	Honor Health Scottsdale Osborn Medical Center	N/A	NAA	289,906	
93.788	Opioid STR			ASA	86,613	
93.788	Opioid STR			CHA	126,898	
93.788	Opioid STR			GVA	758,748	644,596
93.788	Opioid STR			HCA	3,758,000	3,604,000
93.788	Opioid STR			HSA	360,101	
93.788	Opioid STR			NAA	125,491	
93.788	Opioid STR			UAA	216,599	
	93.788 Subtotal				<u>5,432,450</u>	<u>4,248,596</u>
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			HSA	395,743	
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			HSA	891,565	410,940
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			UAA	30,673	
	93.817 Subtotal				<u>922,238</u>	<u>410,940</u>
93.822	Health Careers Opportunity Program			NAA	643,632	

**State of Arizona**  
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93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			HSA	3,067,077	1,904,940
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	Rio Rico Fire District	LTR DTD 120115, LTR DTD 082415	UAA	25,265	
93.913	Grants to States for Operation of Offices of Rural Health			UAA	172,831	
93.917	HIV Care Formula Grants			HSA	27,124,322	13,057,958
93.917	HIV Care Formula Grants			UAA	598,418	
	93.917 Subtotal				<u>27,722,740</u>	<u>13,057,958</u>
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			UAA	279,405	
93.940	HIV Prevention Activities Health Department Based			HSA	3,695,817	2,036,085
93.940	HIV Prevention Activities Health Department Based			UAA	7,655	
	93.940 Subtotal				<u>3,703,472</u>	<u>2,036,085</u>
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance			HSA	601,928	
93.945	Assistance Programs for Chronic Disease Prevention and Control			HSA	1,145,811	436,201
93.945	Assistance Programs for Chronic Disease Prevention and Control			UAA	16,349	
	93.945 Subtotal				<u>1,162,160</u>	<u>436,201</u>
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs			HSA	206,923	4,748
93.958	Block Grants for Community Mental Health Services			HCA	11,557,000	11,045,000
93.959	Block Grants for Prevention and Treatment of Substance Abuse			GVA	4,399,376	2,894,666
93.959	Block Grants for Prevention and Treatment of Substance Abuse			HCA	38,754,000	37,005,000
93.959	Block Grants for Prevention and Treatment of Substance Abuse			HSA	94,487	58,750
	93.959 Subtotal				<u>43,247,863</u>	<u>39,958,416</u>
93.969	PPHF Geriatric Education Centers			UAA	880,820	190,797
93.970	Health Professions Recruitment Program for Indians			UAA	252,855	
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants			HSA	1,343,309	815,968
93.991	Preventive Health and Health Services Block Grant			ASA	167,816	
93.991	Preventive Health and Health Services Block Grant			UAA	6,442	
	93.991 Subtotal				<u>174,258</u>	<u>-</u>
93.994	Maternal and Child Health Services Block Grant to the States			HSA	7,233,304	2,916,833
93.14-10709	Arizona AIDS Education and Training Center	University of California: Los Angeles	1550-S-VA361	UAA	20,000	
93.AGR 12/18/12	Graduate Nurse Education Demonstration Project	Scottsdale Healthcare	AGR 12/18/12	ASA	147,293	
93.D04RH23596	Vivir Mejor! Diabetes System of Prevention and Care	Mariposa Community Health Center	LTR DTD 080912	ASA	20,980	
93.HHSN271201500280 P	Outreach Partnership Program Support			ASA	335	
93.HHSP23320095657 WC	National Tribal Maternal Infant Early Child Home Visiting Technical Assistance Project	Zero To Three	201703104E, 2016040091, 2018040244 - YR4	ASA	60,896	
93.HS632001	Strategic Prevention Framework - Partnerships for Success			UAA	264,841	
93.U36 OE00002	Building an Effective Tribal and Multijurisdictional Response Network to Improve Preparedness and Response	Association of Schools and Programs of Public Health	S5063	UAA	84,968	
93.Unknown	Border Health Improvement Initiative			UAA	161,360	
93.Unknown	Department of Health and Human Services			NAA	185,129	16,379
93.Unknown	Indian Health Service			NAA	86,875	
93.Unknown	National Institutes of Health			NAA	101,592	7,035
93.Unknown	Advanced Practice Nurses for a Healthy Arizona	HonorHealth	LTR DTD 121812	UAA	499,578	
93.Unknown	Department of Health and Human Services	Christopher Reeve's Foundation	N/A	NAA	25,996	
93.Unknown	Evaluation of Dine College's HIV, HCV and Substance Abuse Prevention Program	Dine College	502 J5J8-6590	UAA	7,619	
93.Unknown	NLM Support for Knowledge River Library School Internships	Center for Public Service Communications, LLC	2017-41	UAA	39,459	
93.Unknown	Zika Virus Reporting and Identification Call Center	Pima County Health Department	CT-HD-17-004/ADHS17-133197	UAA	106,027	
	Total Department of Health and Human Services				<u>10,795,496,169</u>	<u>227,025,570</u>
	<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>					
	<b><u>Foster Grandparents/Senior Companion Cluster</u></b>					
94.011	Foster Grandparent Program			NAA	686,407	
94.016	Senior Companion Program			NAA	543,788	
	Foster Grandparents/Senior Companion Cluster Subtotal				<u>1,230,195</u>	<u>-</u>
	<b><u>Other Corporation for National and Community Service Programs</u></b>					
94.002	Retired and Senior Volunteer Program			NAA	131,453	
94.003	State Commissions	Corporation for National and Community	13CAHAZ001	GVA	294,239	
94.006	AmeriCorps			ASA	299,652	
94.006	AmeriCorps			GVA	2,144,310	2,144,310
94.006	AmeriCorps			NAA	474,382	
94.006	AmeriCorps			SPA	111,624	99,878
94.006	AmeriCorps			UAA	445,171	
94.006	AmeriCorps	Public Allies	OP007-94.006-15-PAAZ, OP007-94.006-16-PAAZ, OP007-94.006-17-PAAZ, OP007-94.006-18-PAAZ	ASA	313,999	
	94.006 Subtotal				<u>3,789,138</u>	<u>2,244,188</u>

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94.009	Training and Technical Assistance			GVA	80,005	28,436
94.009	Training and Technical Assistance			UAA	189,790	
	94.009 Subtotal				<u>269,795</u>	<u>28,436</u>
94.013	Volunteers in Service to America			DEA	15,744	
94.021	Volunteer Generation Fund			GVA	1,364	
94.025	Operation AmeriCops			GVA	70,238	70,238
	Total Corporation for National and Community Service				<u>5,802,166</u>	<u>2,342,862</u>
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>						
95.001	High Intensity Drug Trafficking Areas Program			AGA	689,723	
95.001	High Intensity Drug Trafficking Areas Program			PSA	864,403	
95.001	High Intensity Drug Trafficking Areas Program	City of Tucson, Arizona	HT-14	UAA	14,348	
	95.001 Subtotal				<u>1,568,474</u>	<u>-</u>
	Total Executive Office of the President				<u>1,568,474</u>	<u>-</u>
<b><u>SOCIAL SECURITY ADMINISTRATION</u></b>						
<b><u>Disability Insurance/SSI Cluster</u></b>						
96.001	Social Security—Disability Insurance			DEA	37,838,153	
	Disability Insurance/SSI Cluster Subtotal				<u>37,838,153</u>	<u>-</u>
	Total Social Security Administration				<u>37,838,153</u>	<u>-</u>
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>						
97.008	Non-Profit Security Program			HLA	283,359	283,359
97.012	Boating Safety Financial Assistance			GFA	1,304,703	
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)			WCA	158,456	
97.036	Disaster Grants—Public Assistance (Presidentially Declared Disasters)			MAA	593,042	571,525
97.039	Hazard Mitigation Grant			FOA	12,727	
97.039	Hazard Mitigation Grant			MAA	296,639	273,407
	97.039 Subtotal				<u>309,366</u>	<u>273,407</u>
97.041	National Dam Safety Program			WCA	93,046	
97.042	Emergency Management Performance Grants			AHA	149,164	
97.042	Emergency Management Performance Grants			ASA	34,379	
97.042	Emergency Management Performance Grants			MAA	5,347,684	2,846,564
	97.042 Subtotal				<u>5,531,227</u>	<u>2,846,564</u>
97.045	Cooperating Technical Partners			WCA	166,582	
97.047	Pre-Disaster Mitigation			MAA	285,973	222,199
97.067	Homeland Security Grant Program			HLA	16,246,714	14,568,109
97.067	Homeland Security Grant Program			MAA	373,140	172,329
97.067	Homeland Security Grant Program			PSA	2,394,463	11,825
	97.067 Subtotal				<u>19,014,317</u>	<u>14,752,263</u>
97.082	Earthquake Consortium			UAA	16,116	
	Total Department of Homeland Security				<u>27,756,187</u>	<u>18,949,317</u>
<b><u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u></b>						
98.001	USAID Foreign Assistance for Programs Overseas			ASA	1,437,347	110,644
98.001	USAID Foreign Assistance for Programs Overseas	Creative Associates International	CN70503-SVPA-002	ASA	255,608	
98.001	USAID Foreign Assistance for Programs Overseas	International Executive Service Corps (IESC)	175023	ASA	148,615	
98.001	USAID Foreign Assistance for Programs Overseas	World Learning-Transit Europe	S02- AID-167-A-14-00002	ASA	172,389	
98.001	USAID Foreign Assistance for Programs Overseas	Center for International Forestry Research	N/A	NAA	103,319	
	98.001 Subtotal				<u>2,117,278</u>	<u>110,644</u>
98.012	USAID Development Partnerships for University Cooperation and Development			ASA	293,249	
98.AGR 06/14/16	YALI Regional Leadership Center East Africa FY17 - Cohort 8	Deloitte Limited	AGR 06/14/16	ASA	3,867	
98.AGR 06/29/17	YALI Regional Leadership Center East Africa FY18 - Cohort 17 18 and 19	Deloitte Limited	AGR 06/29/17	ASA	122,530	
98.AID-522-TO-16-00007	Honduras Justice Human Rights and Security Strengthening (JHRSS)	Development Alternatives, Inc.	1002979-17S-27430-00	ASA	221,089	
98.AID-OAA-I-15-00011	Secondary Prevention Program Adaption and Evaluation Support Services	Creative Associates International	CFYR-0010	ASA	4,724	
	Total Agency for International Development				<u>2,762,737</u>	<u>110,644</u>
<b><u>STUDENT FINANCIAL ASSISTANCE CLUSTER</u></b>						
<b><u>Department of Education</u></b>						
84.007	Federal Supplemental Educational Opportunity Grants			ASA	3,959,566	
84.007	Federal Supplemental Educational Opportunity Grants			NAA	726,933	
84.007	Federal Supplemental Educational Opportunity Grants			UAA	1,194,536	
	84.007 Subtotal				<u>5,881,035</u>	<u>-</u>



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84.033	Federal Work—Study Program	ASA	4,923,606	
84.033	Federal Work—Study Program	NAA	839,027	
84.033	Federal Work—Study Program	UAA	2,254,491	
	84.033 Subtotal		<u>8,017,124</u>	<u>-</u>
84.038	Federal Perkins Loan Program—Federal Capital Contributions	ASA	10,980,291	
84.038	Federal Perkins Loan Program—Federal Capital Contributions	NAA	6,516,685	
84.038	Federal Perkins Loan Program—Federal Capital Contributions	UAA	11,614,792	
	84.038 Subtotal		<u>29,111,768</u>	<u>-</u>
84.063	Federal Pell Grant Program	ASA	141,468,939	
84.063	Federal Pell Grant Program	NAA	43,138,233	
84.063	Federal Pell Grant Program	UAA	48,579,279	
	84.063 Subtotal		<u>233,186,451</u>	<u>-</u>
84.268	Federal Direct Student Loans	ASA	630,620,894	
84.268	Federal Direct Student Loans	NAA	168,118,656	
84.268	Federal Direct Student Loans	UAA	260,418,687	
	84.268 Subtotal		<u>1,059,158,237</u>	<u>-</u>
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	ASA	2,161,237	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	NAA	1,700,456	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	UAA	145,958	
	84.379 Subtotal		<u>4,007,651</u>	<u>-</u>
	Department of Education Subtotal		<u>1,339,362,266</u>	<u>-</u>
	<b><u>Department of Health and Human Services</u></b>			
93.264	Nurse Faculty Loan Program (NFLP)	ASA	598,576	
93.264	Nurse Faculty Loan Program (NFLP)	UAA	7,827,863	
	93.264 Subtotal		<u>8,426,439</u>	<u>-</u>
93.342	Health Professions Student Loans, Including Primary Care	UAA	3,371,905	
93.364	Nursing Student Loans	NAA	421,342	
93.364	Nursing Student Loans	UAA	393,734	
	93.364 Subtotal		<u>815,076</u>	<u>-</u>
93.408	ARRA—Nurse Faculty Loan Program	UAA	271,181	
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	NAA	598,829	
	Department of Health and Human Services Subtotal		<u>13,483,430</u>	<u>-</u>
	Total Student Financial Assistance Cluster		<u>1,352,845,696</u>	<u>-</u>
	<b><u>RESEARCH AND DEVELOPMENT CLUSTER</u></b>			
	<b><u>Department of Agriculture</u></b>			
10.RD	Agricultural Research Service	ASA	162,583	
10.RD	Agricultural Research Service	UAA	1,460,415	
10.RD	Animal and Plant Health Inspection Service	ASA	184,415	
10.RD	Department of Agriculture	ASA	162,076	
10.RD	Department of Agriculture	NAA	390,484	45,110
10.RD	Economic Research Service	ASA	2,224	
10.RD	Forest Service	ASA	58,595	
10.RD	Forest Service	NAA	2,125,260	4,703
10.RD	National Institute of Food and Agriculture	ASA	853,784	82,588
10.RD	National Institute of Food and Agriculture	NAA	231,157	
10.RD	Natural Resources Conservation Service	NAA	50,686	
10.RD	Natural Resources Conservation Service	UAA	139,041	
10.RD	United States Department of Agriculture	UAA	6,693,883	515,520
10.RD	United States Forest Service	UAA	290,832	10,392
10.RD	Apex Applied Technology, Incorporated	LTR DTD 061616	UAA	9,717
10.RD	Arizona Department of Agriculture	SCBGP-FB15-24, SCBGP-FB16-07	ASA	16,700

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10.RD	Arizona Department of Agriculture	15-8100-0394-MU, LTR DTD 050416, SCBGP-FB15-01, SCBGP-FB15-04, SCBGP-FB15-07, SCBGP-FB15-08, SCBGP-FB15-15, SCBGP-FB15-28, SCBGP-FB16-01, SCBGP-FB16-03, SCBGP-FB16-06, SCBGP-FB16-12, SCBGP-FB16-13, SCBGP-FB16-16, SCBGP-FB16-18/16SCBGPZ0037, SCBGP-FB16-19, SCBGP-FB16-20, SCBGP-FB16-21, SCBGP-FB16-29, SCBGP-FB16-30, SCBGP-FB16-32, SCBGP-FB16-37/16SCBGPZ0037, SCBGP-FB16-38, SCBGP-FB17-03, SCBGP-FB17-07, SCBGP-FB17-11, SCBGP-FB17-19, SCBGP-FB17-25, SCBGP-FB17-28, SCBGP-FB17-29, SCBGP-FB17-30, SCBGP-FB17-41, SCBGP-FB17-42, SCBGP-FB17-46	UAA	892,925	
10.RD	Arizona State Forestry Division	CCG 16-106	ASA	9,258	
10.RD	Arizona State Forestry Division	ALP17-931 ALP16-931	NAA	183,124	
10.RD	Arizona State Forestry Division	CCG 16-102/16DG-11031600-02, CCG 17-101/17DG-11031600-07	UAA	18,543	
10.RD	Arizona State University	16-927	UAA	28,920	
10.RD	Center for Produce Safety	2017CPS05/16-SCBGP-CA-0035	UAA	118,712	36,423
10.RD	Citrus Research and Development Foundation, Incorporated	13-005NU-784	UAA	250,869	34,672
10.RD	Cornell University	79554-10809/2017CPS09	UAA	65,919	
10.RD	CRDF Global	DAA3-17-63995-1	ASA	1,560	
10.RD	Desert Botanical Gardens	NAU03012015	NAA	1,891	
10.RD	Diversified Technologies, Inc.	PO 00014150, PO 00016318	ASA	57,077	
10.RD	Iowa State University	416-41-07F/2014-68004-21855	UAA	17,262	
10.RD	Johns Hopkins University: School of Medicine	2003761098	ASA	98,658	
10.RD	Montana BioAgriculture Inc.	MBA1 Subaward 2016-1	NAA	2,957	
10.RD	Navajo Technical University	30922	NAA	711	
10.RD	Navajo Technical University	30923	NAA	5,704	
10.RD	New Mexico State University	Q01784, Q01860	UAA	8,604	
10.RD	North Carolina State University	2011-1609-10/, 2016-1498-05	UAA	86,650	
10.RD	Out of the Fog Research LLC	1601	ASA	28,119	
10.RD	Pennsylvania State University	5650-ASU-USDA-6584	ASA	69,146	
10.RD	Prescott Farmers Market	LTR DTD 101217	UAA	17,441	
10.RD	Texas A & M University	06-M1703387	UAA	48,388	
10.RD	University of Arizona	261656	ASA	11,128	
10.RD	University of California	SA14-2309-40/2014-70006-226, SA14-2309-42	UAA	6,740	
10.RD	University of California: Davis	201016163-03	ASA	12,001	
10.RD	University of California: Davis	A17-0777-S001	NAA	19,136	
10.RD	University of California: Davis	201303063-10, 201403743-01/20147000622524, 201403757-03, 201504249-02, 201603794-10, A18-0619-S002/2017-70005-27, SA14-2309-02, SA-14-2309-19	UAA	265,980	
10.RD	University of Florida	UFDSP00011348	ASA	49,450	
10.RD	University of Illinois: Urbana/Champaign	2015-06295-01	UAA	10,421	
10.RD	University of Maryland	35504-Z5782001	UAA	476,654	
10.RD	University of Montana	PG17-65073-01	NAA	31,738	
10.RD	University of Nebraska: Lincoln	25-6238-0848-003	UAA	19,800	
10.RD	University of Nevada: Reno	UNR-15-70, UNR-17-55/17-JV-11272138-01	UAA	103,085	
10.RD	University of New Hampshire	18.015	NAA	42,640	
10.RD	University of Washington	763254/201467015-22106, UWSC8974 / 14607	UAA	35,404	
10.RD	University of Wyoming	1002548-UA	UAA	1,115	
10.RD	US Civilian Research and Development Foundation	DAA2-15-61224-1	UAA	34,882	
10.RD	Utah State University	200592-00001-304, 200592-440, 200592-518/2016-38640-25383	UAA	19,378	
10.RD	Virginia Polytechnic Institute and State University	422517-19101	UAA	24,751	
10.RD	Washington State University	108815_G003547, 126409-G003522	UAA	16,967	
10.RD	Woods Hole Research Center	WHRC-EG0566-03	NAA	43,878	
Department of Agriculture Subtotal				16,069,438	729,408
<b>Department of Commerce</b>					
11.RD	National Institute of Standards and Technology (NIST)		ASA	235,332	
11.RD	National Institute of Standards and Technology (NIST)		UAA	75,208	
11.RD	National Oceanic and Atmospheric Administration (NOAA)		ASA	304,495	198,823
11.RD	National Oceanic and Atmospheric Administration (NOAA)		UAA	839,774	27,222
11.RD	Columbia University	1 (GG008896)/NA13OAR4310184	UAA	559,855	
11.RD	Nevada System of Higher Education, Board of Regents	663.5105.01	UAA	23,591	

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11.RD	North Pacific Research Board	1607	ASA	22,742	
11.RD	University Corporation for Atmospheric Research	Z16-23488, Z16-26986	UAA	7,444	
11.RD	University of Colorado: Boulder	1553216, 1554724/1000913446	UAA	10,066	
11.RD	University of Miami	S16-21, SPC-000614	ASA	100,004	
11.RD	University of North Dakota	UND10515	UAA	151,569	
	Department of Commerce Subtotal			<u>2,330,080</u>	<u>226,045</u>
	<b>Department of Defense</b>				
12.RD	Advanced Research Projects Agency		ASA	2,744,899	496,632
12.RD	Air Force Office of Scientific Research		UAA	3,857,714	750,844
12.RD	Air Force Research Laboratory		UAA	155,902	
12.RD	Defense Advanced Research Projects Agency		UAA	714,138	198,086
12.RD	Defense Threat Reduction Agency		NAA	2,489,083	641,286
12.RD	Defense Threat Reduction Agency		UAA	973,597	456,013
12.RD	Department of Defense		ASA	1,232,122	99,593
12.RD	Department of Defense		NAA	564,482	
12.RD	Department of the Air Force, Materiel Command		ASA	2,422,681	109,059
12.RD	Department of the Navy, Office of the Chief of Naval Research		ASA	7,087,102	439,095
12.RD	Maryland Procurement Office		UAA	125,375	
12.RD	National Security Agency		ASA	15,312	
12.RD	Naval Facilities Engineering Command SW		NAA	10,177	
12.RD	Naval Postgraduate School		UAA	36,688	
12.RD	Naval Surface Warfare Center		UAA	90,204	
12.RD	Office of Naval Research		UAA	2,207,654	423,378
12.RD	Office of the Secretary of Defense		ASA	845,897	250,616
12.RD	United States Air Force		UAA	8,274	
12.RD	United States Army Contracting Command		UAA	1,576,245	216,254
12.RD	United States Army Corps of Engineers		UAA	422,869	21,580
12.RD	United States Army Materiel Command		ASA	2,600,148	333,679
12.RD	United States Army Medical Command		ASA	1,229,645	180,984
12.RD	United States Army Medical Research Acquisition Activity		UAA	6,136,588	207,883
12.RD	United States Army Research Office		UAA	115,583	
12.RD	United States Naval Research Laboratory		UAA	54,311	
12.RD	Academy of Applied Science	LTR 01/09/18	ASA	11,528	
12.RD	Alion Science and Technology Corp	SFP1143600	NAA	104,308	
12.RD	Alion Science and Technology Corp	SUB1137665-001 & 002	NAA	183,418	
12.RD	American Burn Association	W81XWH-09-2-0194	UAA	13,683	
12.RD	Applied Research Associates, Incorporated	S-D00071.00002.02.UA/PO17-0	UAA	52,864	
12.RD	Arizona State University	17027	UAA	110,925	
12.RD	Baer Engineering and Environmental Consulting Inc	W9126G-14-C-0096	ASA	124,196	
12.RD	Boeing Company	1234744	ASA	91,755	
12.RD	Boston Fusion Corp	BF-5036-SK001, BF-5035-SK001, BF-5039-SK001	ASA	117,808	
12.RD	Carl T Hayden Medical Research Foundation	17-0473-ASU	ASA	26,778	
12.RD	Carl T Hayden Medical Research Foundation	17-0473-UA	UAA	84,397	
12.RD	Carnegie Mellon University	1141244-313357, 1141309-395151	ASA	245,292	
12.RD	Charles River Analytics	SC1519204, SC1504601, SC1600101, SC1404602	ASA	91,585	
12.RD	City of Surprise	LTR 4/25/16	ASA	233,100	16,772
12.RD	Dignity Health St Josephs Hospital Medical Center	32200-ASU	ASA	30,110	
12.RD	Engility Corporation	HPTI-PETTT-ASU/ BY15-081SP	ASA	340	
12.RD	Environmental Research Group, LLC (ERG)	F-STL.0015.ArchSE.0005.tDAR	ASA	14,151	
12.RD	Florida Institute for Human and Machine Cognition, Inc.	W911NF-17-1-0047-2	UAA	135,794	
12.RD	Florida International University	800007372-02UG	ASA	96,838	
12.RD	Freedom Photonics	7076, S7113-01 ASU	ASA	44,812	
12.RD	General Electric Company	401061856	UAA	23,330	
12.RD	George Mason University	E2043345	UAA	5,481	
12.RD	Georgia Institute of Technology	D8083-S1, RH501-S1, RF462-G1	ASA	349,762	
12.RD	Geost, Incorporated	FA9451-18-C-0219	UAA	107,074	
12.RD	HartSCI, LLC.	FA945117P0515	UAA	54,600	
12.RD	HRL Laboratories, LLC	16105-173203-US	ASA	438,239	
12.RD	Indiana University	BL-4324213-ASU, OAF	ASA	369,383	
12.RD	Integrated Science Technology Inc	27-0007	ASA	1,000	
12.RD	Intelligent Automation, Inc. (IAI)	2267-1	ASA	391	
12.RD	Jem Engineering	1193.002, 1127.009	ASA	158,745	
12.RD	Lincoln Laboratory - MIT	7000237987	ASA	55,786	
12.RD	Luna Innovations, Inc.	3135-ARM-2S/ASU	ASA	14,555	
12.RD	Macaulay-Brown Inc.	DSC 3128	ASA	51,200	
12.RD	Massachusetts Institute of Technology (MIT)	5710003815, 7000295379	ASA	170,638	
12.RD	Mayo Clinic Arizona	ARI-206523-03/PO 65607186, ARI-206523/PO 64317748	ASA	60,239	
12.RD	Medical Technology Enterprise Consortium (MTEC)	2017-608	ASA	250,120	156,942
12.RD	MER Corporation (Materials and Electrochemical Research Corporation)	N00014-15-C-0165	UAA	50,580	
12.RD	Metis Design Corporation	AGR 8/11/17	ASA	39,603	
12.RD	Michigan State University	RC104416-ASU	ASA	109,633	

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12.RD	Middle East Technical University	ASU-FP7961	ASA	11,747	
12.RD	Nano-Bio Manufacturing Consortium	17-16	UAA	100,000	
12.RD	Nerves Incorporated	AGR 06/24/15	ASA	2,521	
12.RD	New Mexico State University	Q01609	UAA	49,387	
12.RD	NextGen Aeronautics	PO 17-06, PO 17-03	ASA	54,719	
12.RD	Nonlinear Control Strategies, Inc	7017-001	ASA	103,555	
12.RD	North Carolina State University	2017-1532-25	ASA	38,548	
12.RD	Northrop Grumman	PO 8200198232, 8140000817	ASA	314,583	
12.RD	NP Photonics, Incorporated	FA8650-16-C-9110	UAA	5,232	
12.RD	Ohio Aerospace Institute	OAI-C2644-18010	UAA	108,095	7,114
12.RD	Ohio State University	60038238, 60058654	ASA	174,484	
12.RD	Ohio State University	60052493/FA-9550-16-1-0013	UAA	269,249	
12.RD	Oregon State University	VO750D-A	NAA	19,324	
12.RD	Orsa Technologies, LLC	PSA-ASU-ODEX-16-04	ASA	28,717	
12.RD	Pennsylvania State University	5614-ASU-ARO-0475	ASA	10,000	
12.RD	Phoenix Analysis and Design Technologies, Inc.	36050	ASA	1,571	
12.RD	Princeton University	SUB0000042	ASA	49,842	
12.RD	Progeny Systems Corporation	PSC-0347	ASA	59,997	
12.RD	Purdue University	4301-83284	ASA	55,048	
12.RD	Rayn Innovations	RI-8650	ASA	40,071	
12.RD	Raytheon Company	14660/9500013589	UAA	112,534	
12.RD	San Diego State University Foundation	SA0000589	ASA	122,791	
12.RD	Science and Engineering Services, LLC	SC-DARPA-15-01/HR0011-15-C-	UAA	283,516	
12.RD	Scientific Systems Company Inc	LOA 04/04/18, 1626-ASU	ASA	15,124	
12.RD	Spectral Energies, LLC	SB1704-001-1	ASA	56,326	
12.RD	SpringActive	AGR 08/17/17	ASA	117,221	
12.RD	Stanford University	60744757114407	UAA	201,284	
12.RD	State University of New York Research Foundation	FA8650-15-2-5220	UAA	1,356,296	547,928
12.RD	Steel Founders' Society of America	2017-105/SP4701-17-D-1161	UAA	12,078	
12.RD	Stevens Institute of Technology	210267302	UAA	220,772	
12.RD	Syracuse University	2916504567s02	UAA	221,005	
12.RD	Systems and Technology Research	2016-1107	ASA	19,656	
12.RD	Taitech, Inc	TS15-16-02-005, TS16-16-61-005	ASA	71,178	
12.RD	Technical Data Analysis, Inc.	2063-010-04	ASA	69,951	
12.RD	Technology Service Corporation	TSC-1065-40066	ASA	20,071	
12.RD	The Perduco Group	AGR 11/21/16, AGR 09/01/17	ASA	55,337	
12.RD	The Regents of the University of California	0190 G UB219	ASA	286,203	
12.RD	TUFTS University	DOD060	ASA	33,121	
12.RD	UES, Inc.	S-104-000-001, S-125-000-001	UAA	655,551	
12.RD	Universal Technology Corporation	15-S7410-02-C1, 17-S7415-07-C1	UAA	220,464	
12.RD	University of Arizona	PO 184426, 324814	ASA	278,364	
12.RD	University of Arkansas: Little Rock	253238-18ASU	ASA	102,383	
12.RD	University of California: Berkeley	00009417	ASA	179,650	
12.RD	University of California: Berkeley	00008554	UAA	122,449	
12.RD	University of California: Los Angeles	0160GVA520, 0190GUB220	UAA	225,961	
12.RD	University of California: San Diego	79306236	ASA	22,825	
12.RD	University of California: San Diego	43103402/S9000370/N00014-16, 77785949, 93835560S9001787	UAA	506,243	
12.RD	University of California: Santa Barbara	KK1130, KK1847	ASA	14,923	
12.RD	University of Colorado: Boulder	Agreement 1550997/ PO 1000285625	ASA	40,162	
12.RD	University of Colorado: Boulder	1553897/1000641524	UAA	165,888	
12.RD	University of Illinois: Champaign/Urbana	2010-04989-02 (A1799)	ASA	48,493	
12.RD	University of Illinois: Champaign/Urbana	2013-03174-02 (AA669)	UAA	314,118	
12.RD	University of Iowa	W000840526/1001639904/FA865	UAA	24,132	
12.RD	University of Maryland	38404-Z8424102	UAA	294,679	
12.RD	University of Maryland: College Park	35503-Z8165001, 49685-Z8768001	ASA	560,031	
12.RD	University of Massachusetts	OSP2018017	ASA	41,264	
12.RD	University of Minnesota	A003571415, A005720601/FA9550-17-1-0057	UAA	160,741	
12.RD	University of Nevada: Reno	UNR-17-09	ASA	255,612	
12.RD	University of Nevada: Reno	UNR-17-08	NAA	51,299	
12.RD	University of North Carolina: Charlotte	20160357-01-ASU	ASA	194,574	
12.RD	University of Notre Dame	202574AU/FA9550-15-1-0186	UAA	14,802	
12.RD	University of Pittsburgh	0035859(409685-3), 0055964-3	UAA	211,616	
12.RD	University of Southern California	78245410, 73102172, 92675527	ASA	269,035	
12.RD	University of Texas: Austin	UTA12-001067, UTA14-000730	ASA	5,355	
12.RD	University of Virginia	GG13332 155262, GG11840 156577	ASA	320,979	
12.RD	Utah State University	CP0039791	ASA	34,318	
12.RD	University of Wisconsin: Madison	483K814	UAA	104,420	
12.RD	Wright Brothers Institute	WBSC 7255 SOI ASU 0001	ASA	753	
12.RD	Zona Technology, Inc.	ZTSASU-CZ-C-0027-II, ZTSASU-zPOD-1	ASA	40,802	
Department of Defense Subtotal				52,093,771	5,553,738
<b>Department of the Interior</b>					
15.RD	Bureau of Indian Affairs		NAA	34,760	
15.RD	Bureau of Indian Affairs		UAA	133,696	
15.RD	Bureau of Land Management		ASA	6,424	
15.RD	Bureau of Land Management		NAA	988,958	12,683

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15.RD	Bureau of Land Management		UAA	317,546	
15.RD	Bureau of Reclamation		ASA	115,464	13,803
15.RD	Bureau of Reclamation		NAA	361	
15.RD	Bureau of Reclamation		UAA	257,624	
15.RD	Fish and Wildlife Service		ASA	19,988	
15.RD	International Boundary and Water Commission		UAA	181,623	90,138
15.RD	National Park Service		ASA	76,225	
15.RD	National Park Service		NAA	771,746	
15.RD	National Park Service		UAA	659,871	22,074
15.RD	United States Fish and Wildlife Service		UAA	377,735	
15.RD	United States Geological Survey		ASA	154,225	
15.RD	United States Geological Survey		NAA	1,269,128	
15.RD	United States Geological Survey		UAA	3,941,432	775,037
15.RD	Arizona Department of Agriculture	Seg 19-2015-2017-05	NAA	266	
15.RD	Arizona Department of Agriculture	Segment19/2015201703	UAA	1,326	
15.RD	Arizona Game and Fish Department		NAA	4,718	
15.RD	Arizona Game and Fish Department	AGFD18-195699, AGFD18-195712	UAA	40,000	
15.RD	Arizona State University	LOU No. 16-981	NAA	2,977	
15.RD	Borderlands Restoration	LTR DTD 102716	UAA	1,825	
15.RD	California Dept of Fish and Wildlife	P1610804	NAA	25,619	
15.RD	Conservation Science Partners	F15Ac00324	NAA	38,661	
15.RD	Florida Fish and Wildlife Conservation Commission	16001/F16AF00541	UAA	20,203	
15.RD	Great Basin Bird Observatory	R14AC00032	UAA	74,371	
15.RD	Mescalero Apache Tribe	TPAM-2016-01	NAA	58,463	
15.RD	Metropolitan Water District of Southern California	167255	UAA	22,871	
15.RD	Nature Conservancy	AZFO180130	UAA	660	
15.RD	Northern Jaguar Project	F17AP00655	UAA	1,401	
15.RD	Stony Brook University	FP00004402	ASA	88,864	
15.RD	The Water Institute of the Gulf	BOEM-2016-COM-SH	UAA	26,481	
15.RD	TIPD, LLC	SB161-005	UAA	1,016	
15.RD	Trout Unlimited	LTR DTD 072716	UAA	175	
15.RD	University of Nevada: Reno	UNR-15-29	NAA	9,824	
15.RD	University of Southern California	90937069	ASA	51,180	
15.RD	University of Southern California	91258911	UAA	13,479	
15.RD	University of Washington	UWSC10219 / 28333	UAA	12,682	
Department of the Interior Subtotal				<u>9,803,868</u>	<u>913,735</u>
<b>Department of Justice</b>					
16.RD	Bureau of Justice Assistance		ASA	28,839	
16.RD	Bureau of Justice Statistics		ASA	45,000	
16.RD	Department of Justice		ASA	5,285	
16.RD	National Institute of Justice		ASA	1,051,511	324,231
16.RD	Office for Victims of Crime		ASA	8,257	
16.RD	Arizona Criminal Justice Commission	PSN-15-005	ASA	20,428	
16.RD	Arizona Department of Corrections	17-030-19	ASA	35,203	
16.RD	Arizona Department of Education	15-02-EDSG/2014-CK-BX-0016	UAA	31,517	
16.RD	City of Shreveport	FP00007901	ASA	40,584	
16.RD	Community Organization for Drug Abuse Control	OVC005	ASA	4,126	
16.RD	Fairleigh Dickinson University	DOJ0001-05	UAA	99,108	
16.RD	Fox Valley Technical College	D2018008002	ASA	11,873	
16.RD	Indiana University	BL4331202UA	UAA	3,998	
16.RD	International Rescue Committee	AGR 06/21/17	ASA	11,828	
16.RD	Las Vegas Metropolitan Police Department	AGR 03/26/18	ASA	4,720	
16.RD	Oregon Social Learning Center	2015-R2-CX-0003	ASA	568	
16.RD	Phoenix Police Department	145935-0, 146350, 142511-0, 144889-0	ASA	163,511	
16.RD	Pima County, Arizona	CT-PCA-150000000000000000132	UAA	34,192	
16.RD	RAND	9920150053	ASA	11,108	
16.RD	Salvation Army, The	BJA-2016-9114	ASA	20,525	
16.RD	Superior Court of Arizona	15008-SG	ASA	33,398	
16.RD	Tucson Police Department	AGR 06/09/16	ASA	4,126	
16.RD	University of Colorado: Boulder	0615.07.1365B	ASA	74,596	
16.RD	University of Maryland: College Park	2014 ZA-BX-002	ASA	13,220	
16.RD	University of Virginia	GG11826 151479	ASA	30,546	
Department of Justice Subtotal				<u>1,788,067</u>	<u>324,231</u>
<b>Department of Labor</b>					
17.RD	Mine Safety and Health Administration		UAA	175,423	
17.RD	Arizona Governors Office of Workforce Development	ISA-WIA-GR-070115-01	ASA	481	
17.RD	Arizona Office of the Governor	ISA-ASU-WIOA-18-070116-01	ASA	470,513	
Department of Labor Subtotal				<u>646,417</u>	<u>-</u>
<b>Department of State</b>					
19.RD	Bureau of Educational and Cultural Affairs		ASA	35,584	
19.RD	Department of State		ASA	30,093	
19.RD	International Narcotics and Law Enforcement Affairs		ASA	1,408,026	573,882
19.RD	United States Department of State		UAA	58,877	
19.RD	Aspen Institute	SI_ASU1_SUBR_2017	ASA	62,435	

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19.RD	FHI 360	PO17002362, PO17003885	ASA	134,440	
19.RD	United States Civilian Research and Development Foundation	FSCX18638800	UAA	13,128	
	Department of State Subtotal			<u>1,742,583</u>	<u>573,882</u>
	<b><u>Department of Transportation</u></b>				
20.RD	Department of Transportation		ASA	538,673	331,251
20.RD	Federal Aviation Administration (FAA)		ASA	115,957	
20.RD	Federal Highway Administration		UAA	4,477	
20.RD	Pipeline and Hazardous Materials Safety Administration		ASA	137,780	70,563
20.RD	ADOT: Research Center	ADOT11-002985: MPD 022-16, PG TE0569, PG TE0582, PG TE0362, ADOT16-147805/PO0000264269	ASA	120,352	878
20.RD	Arizona Department of Transportation	ISA /JPA 17-0006456-I / M693101X, MPD 024-16/ADOT11-002985	ASA	13,667	
20.RD	Arizona Department of Transportation	ADOT11003259, ADOT11-003259/PO0000079093, ADOT16-147807/PO0000162798	UAA	118,435	
20.RD	Arizona Governor's Office of Highway Safety	2018-PTS-080	ASA	24,405	
20.RD	Battelle Memorial Institute	526438 / US001-0000526438	UAA	33,333	
20.RD	Gas Technology Institute (GTI)	S575	ASA	18,003	
20.RD	Illinois Institute of Technology	SA16-0143-S001/P0050622	UAA	63,813	
20.RD	Maricopa County, Arizona	C.91.09.052.M.02/FM-CVN-012	UAA	105,322	
20.RD	Portland State University	205KOT517	NAA	11,153	
20.RD	Portland State University	69A355174711, NITC2016-UA-01, NITC2016-UA-04, NITC2016-UA-05/69A355174711, NITC2016-UA-07	UAA	135,081	
20.RD	Tampa Hillsborough Expressway Authority	DTFH6115C00037/DTFH6116H000	UAA	27,149	
20.RD	Texas A & M Research Foundation	99-S171201/ADOT11-003006/M	UAA	10,242	
20.RD	University of Colorado: Boulder	1554540/ PO 1000728338	ASA	51,408	
20.RD	University of Colorado: Denver	FY15.675.001	ASA	351	
20.RD	University of Maryland: College Park	6716-Z9600003	ASA	38,952	
20.RD	University of Nevada: Reno	UNR-14-60, UNR 15-62	ASA	187,012	
20.RD	University of Southern California	69A3551747109	NAA	42,131	
20.RD	University of Virginia	GS11466.156142/VTRC110800	UAA	42,666	
	Department of Transportation Subtotal			<u>1,840,362</u>	<u>402,692</u>
	<b><u>National Aeronautics and Space Administration</u></b>				
43.RD	NASA: Ames Research Center		ASA	780,818	1,104
43.RD	NASA: Ames Research Center		UAA	390,669	137,341
43.RD	NASA: Glenn Research Center		ASA	504,405	252,858
43.RD	NASA: Goddard Space Flight Center		ASA	22,605,922	7,492,736
43.RD	NASA: Goddard Space Flight Center		UAA	9,476,623	3,321,967
43.RD	NASA: Headquarters		ASA	21,674	
43.RD	NASA: Headquarters		UAA	12,347,636	1,445,356
43.RD	NASA: John C. Stennis Space Center		UAA	52,420	
43.RD	NASA: Johnson Space Center		ASA	207,744	
43.RD	NASA: Johnson Space Center		UAA	19,619	5,800
43.RD	NASA: Langley Space Center		UAA	57,028	
43.RD	NASA: Marshall Space Flight Center		ASA	1,742,005	375,426
43.RD	NASA: Marshall Space Flight Center		UAA	14,327,655	5,083,437
43.RD	National Aeronautics and Space Administration		NAA	1,244,432	380,383
43.RD	Smithsonian Astrophysical Observatory		UAA	243,746	
43.RD	Aeolis Research, Inc.	AR001	UAA	16,920	
43.RD	Applied Research, LLC	110-1, 111-2	ASA	58,872	
43.RD	Arizona State University	LOU No 17-122, LOU15-724	NAA	64,960	
43.RD	Arizona State University	7790, 16976, 17178, 18320	UAA	114,623	
43.RD	Association of Universities for Research in Astronomy, Incorporated	49992, N79550C	UAA	193,586	
43.RD	Ball Aerospace And Technologies Corporation	16NRO00004/NNG16HS00C	UAA	332,887	
43.RD	Baylor College of Medicine	7000000460, 7000000590	UAA	110,493	
43.RD	Brown University	00001161	UAA	6,329	
43.RD	California Institute of Technology	65D-1095129, 65H-1098305	ASA	172,719	
43.RD	California Institute of Technology	65P1097502	UAA	25,812	
43.RD	Central Connecticut State University	CCSU18-56	NAA	1,307	
43.RD	Cornell University	77301-10535	ASA	78,582	
43.RD	Future Earth	LTR 11/27/14	ASA	5,775	
43.RD	Jacobs Technology Inc	EN40021FMS	ASA	1,409	

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43.RD	Jet Propulsion Laboratory (JPL)	1228404, 1276419, 1399938, 1429649, 1454641, 1472603, 1491755, 1492454, 1493244, 1511125, 1516542, 1519893, 1531839, 1532287, 1535627, 1537938, 1538086, 1538523, 1539248, 1541105, 1542025, 1545667, 1547619, 1553918, 1554788, 1556381, 1557062, 1561023, 1562147, 1562540, 1563186, 1563414, 1567696, 1568529, 1569884, 1570596, 1584342, 1587455, 1587661, 1588300, 1588563, 1590159, 1590565, 1592202, 1593074, 1596057	ASA	21,429,350	16,383,838
43.RD	Jet Propulsion Laboratory (JPL)	1526108, 1559087, 1564918, 154919, 157922, 1585127, 1585166, RSA 1571218, 1582093	NAA	236,689	
43.RD	Jet Propulsion Laboratory (JPL)	1226582, 1228726, 1270067, 1272218, 1319248, 1407200, 1407263, 1422779, 1494629, 1515672, 1525084, 1538951, 1558362, 1561710, 1564806, 1565441, 1568535, 1574733, 1576815, 1582923, 1582925, 1589386, 1594295	UAA	6,583,303	727,096
43.RD	Johns Hopkins University	128956, 131989, 133966	UAA	53,947	
43.RD	Johns Hopkins University: Applied Physics Laboratory (APL)	139005, 128602	ASA	19,183	
43.RD	Johns Hopkins University: Applied Physics Laboratory (APL)	130313, 132230, 137698, 137699	UAA	142,188	
43.RD	Lowell Observatory	2011-71262, 2014-81500, 2017-81502NAU, 2017-81495	NAA	112,013	
43.RD	Malin Space Science Systems, Inc.	11-0124, 16-0688	ASA	325,832	
43.RD	Massachusetts Institute of Technology (MIT)	61644, 5710003859	ASA	41,921	
43.RD	Massachusetts Institute of Technology (MIT)	1674	UAA	87,371	
43.RD	Millennium Engineering and Integration Company	S-2017-709/NNA13AC87C	UAA	8,967	
43.RD	Montana State University	G245-17-W6575	NAA	51,231	
43.RD	Oregon State University	NS2284A-B	NAA	10,670	
43.RD	Pennsylvania State University	5560UAJPL7612	UAA	110,014	
43.RD	Planetary Science Institute	1395, 1468	ASA	55,384	
43.RD	Planetary Science Institute	1319	NAA	910	
43.RD	Planetary Science Institute	1307, 1336, 1350, 1411, 1470, 1542UACHojacki, 1576 UA/80NSSC18K0432, 1576UA	UAA	191,363	
43.RD	Princeton University	SUB0000159	UAA	57,326	
43.RD	Rensselaer Polytechnic Institute	A12561	ASA	50,607	
43.RD	Science Museum of Minnesota	NNH15ZDA0004C	ASA	63,845	
43.RD	SETI Institute	SC 3129, SC 3138	ASA	72,619	
43.RD	Southwest Research Institute	H99065CT, H99066CT, K99033MEC, K99056JRG, J99040LW	ASA	780,683	60,613
43.RD	Southwest Research Institute	1415GCO049, 699053X, D99004L, K99074AD	UAA	261,370	
43.RD	Space Science Institute	SUBAWD 000801	NAA	3,056	
43.RD	Space Telescope Science Institute	HST-AR-13877.001-A, HST-AR-14591.001-A, HST-GO-12332.01-A, HST-GO-13705.001-A, HST-GO-13779.001-A, HST-GO-13779.005-A, HST-GO-13779.010-A, HST-GO-14111.002-A, HST-GO-14201.001-A, HST-GO-14227.016-A, HST-GO-14262.002-A, HST-GO-14453.011-A, HST-GO-14641.002-A, HST-GO-14784.001-A, HST-GO-14792.008-A, HST-GO-14793.010-A, HST-GO-15174.010-A, HST-GO-15278.001-A, HST-HF-51291.01-A	ASA	234,388	
43.RD	Space Telescope Science Institute	HST-GO-15259.004-A	NAA	9,163	

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43.RD	Space Telescope Science Institute	HSTAR1261801A, HSTAR1325704A, HSTAR13911.001A, HSTAR14278001A, HST-AR- 14312.002-A, HSTAR14591005A, HSTAR15004001A, HSTAR15060002A, HSTGO12511009A, HSTGO1259009A, HSTGO1292301A, HSTGO12924.01A, HSTGO1306701A, HST-GO- 13176.01-A, HSTGO13331007A, HSTGO1338103A, HSTGO13390001A, HSTGO13393001A, HSTGO1341801A, HST-GO- 13419.006-A, HSTGO13476, HSTGO13644.001A, HSTGO13645001A, HST-GO- 13646.008-A, HSTGO13653.001, HSTGO13665012, HSTGO13711005A, HSTGO13719003A, HSTGO13746003A, HSTGO13748003A, HST-GO-13753.003-A, HSTGO13762001A, HST-GO- 13786.001-A, HSTGO13818001A, HST-GO- 13839.002-A, HSTGO13846007A, HSTGO13856010A, HSTGO13859002A, HSTGO14050005A, HST-GO- 14096.006-A, HSTGO141113004A, HSTGO14118, HSTGO14148, HSTGO14168, HSTGO14169003A, HST-GO- 14185.002-A, HSTGO14195010A, HSTGO14223, HSTGO14227007A, HSTGO14235003A, HSTGO14236, HSTGO14241001A, HSTGO14453005A, HSTGO14456006A, HSTGO14468002A, HSTGO14596001A, HSTGO14612001A, HSTGO14625, HSTGO14654, HSTGO14679001A, HSTGO14682002A, HSTGO14703006A, HSTGO14714001A, HSTGO14717, HSTGO14734009A, HSTGO14740001A, HSTGO14747003A, HSTGO14760004A, HSTGO14767003A, HSTGO14770, HSTGO14784004A, HSTGO14791002A, HSTGO14797002A, HSTGO14931004A, HSTGO15113003A, HSTGO15113006A, HSTGO15237002A, HSTGO15246008A, HSTGO15266004A, HSTGO15278008A, HSTHF251380001A, HSTHF251398001A	UAA	1,739,783
43.RD	Stinger Ghaffarian Technologies	P016-01363	UAA	10,375
43.RD	Stony Brook University	66726, 68815	NAA	94,482
43.RD	Texas State University	17011-82719-1	ASA	23,673
43.RD	The Research Foundation for the State University of New York	170-1125271-71592	ASA	2,981
43.RD	Trident, Inc.	20170516-1	UAA	3,865
43.RD	Universities Space Research Association	SOF-05-0098	NAA	18,012
43.RD	Universities Space Research Association	223504, 3577004, 03577-008/NNM13AA43C, 68002004, 2017001474, SAF050054Ertel, SOF 050019SU, SOF Smith 0101/NAS2-97001, SOF040015, SOF040065, SOF050064Smith, SOF050172, SOF050180, SOF060234Svoboda	UAA	350,944



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43.RD	University Corporation for Atmospheric Research	Z15-16976, Z17-25720	UAA	16,508	
43.RD	University of Arizona	125837, 125837, 238880, 268293, 268293, 268580, 268580, 353046, 360104, 401799, 413164	ASA	1,605,398	
43.RD	University of California: Los Angeles	2090-S-SA473	ASA	37,788	
43.RD	University of California: Los Angeles	0995GUA602	UAA	1,106	
43.RD	University of California: Riverside	S-000732	ASA	97,872	
43.RD	University of California: San Diego	84068633S9001586	UAA	14,081	
43.RD	University of California: Santa Cruz	A160381S005P0600213, A160626S001P0637108	UAA	64,062	
43.RD	University of Colorado: Boulder	1553136, 1555628, 1552616, 1553980	ASA	225,067	
43.RD	University of Colorado: Boulder	1000008166, 1551807	UAA	323,377	
43.RD	University of Idaho	AMK148SB002	UAA	30,693	
43.RD	University of Maryland	40227, 46332-Z6927003	NAA	42,858	
43.RD	University of North Dakota	UND10527, UND10529	UAA	97,566	
43.RD	University of Pennsylvania	573659, 560958	ASA	117,813	
43.RD	University of Texas: Austin	UTA16-001088	ASA	14,149	
43.RD	University of Wyoming	1003075A-ARIZ	UAA	46,806	
43.RD	Woods Hole Research Center	WHRC-ZG0829-01	NAA	78,860	
43.RD	Yale University	C15N12087 (N00218)	ASA	10,615	
	National Aeronautics and Space Administration Subtotal			<u>101,268,797</u>	<u>35,667,955</u>
	<b><u>National Endowment for the Humanities</u></b>				
45.RD	Institute of Museum and Library Services		ASA	139,738	30,889
45.RD	Institute of Museum and Library Services		UAA	145,007	3,580
45.RD	National Endowment for the Arts		ASA	20,225	4,522
45.RD	National Endowment for the Arts		UAA	10,031	
45.RD	National Endowment for the Humanities		ASA	141,113	
45.RD	National Endowment for the Humanities		UAA	48,876	
45.RD	Arizona Humanities	70572017	ASA	318	
45.RD	Gettysburg College	NAU-1	NAA	12,018	
45.RD	University of Michigan	3004505107	ASA	9,740	
	National Endowment for the Humanities Subtotal			<u>527,066</u>	<u>38,991</u>
	<b><u>National Science Foundation</u></b>				
47.RD	National Science Foundation		ASA	61,798,859	8,726,169
47.RD	National Science Foundation		NAA	6,977,194	1,106,535
47.RD	National Science Foundation		UAA	50,217,643	6,111,510
47.RD	Smithsonian Astrophysical Observatory		UAA	176,659	
47.RD	2M Research Services, LLC	2017-NSF-10018	ASA	49,327	
47.RD	American Educational Research Association	LTR 04/10/18	ASA	3,210	
47.RD	American Educational Research Association	LTR DTD 08/15/17	UAA	20,000	
47.RD	American Society for Engineering Education	LTR 7/24/17, LTR 8/25/17	ASA	27,000	
47.RD	Appalachian State University	A14-0153-S004 (formerly A14-0153-S001)	ASA	9,614	
47.RD	Arizona State University	13-008, 14528, 17-056/HRD-1608928, 17-099, CRA632-11-78/SUB/F17UR03/F2, ECRA632-11-77/SUB, ECRA632-11-77/SUB/V17UR004, ECRA632-11-77/SUB/V17UR018/, ECRA632-11-77/SUB/V17UR022, ECRA632-11-77/V17UR010/V201, ECRA632-11-77/V17UR015/V201, ECRA632-11-77/V17UR016/V201, ECRA632-11-78/SUB, ECRA632-11-78/SUB/F17UR012/, ECRA632-11-78/SUB/F17UR013/, ECRA632-11-78/SUB/F17UR016/, ECRA632-11-78/SUB/F17UR030F, ECRA6321178SUB, ECRA632-11-79, ECRA632-11-79/SUB, ECRA632-11-79/SUB/S18UR002, ECRA632-11-79/SUB/S18UR003/, ECRA632-11-79/SUB/S18UR004/, ECRA632-11-79/SUB/S18UR006, ECRA6321179SUB, KMS0051-11-75/SUB,	UAA	803,602	

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47.RD	Association of Universities for Research in Astronomy, Incorporated	KMS0051-11-75/SUB/F16UR003/, KMS0051-11-75/SUB/F16UR017/, KMS0051-11-75/SUB/F16UR021/, KMS0051-11-75/SUB/F16UR022/, KMS0051-11-76, KMS0051-11-76/SUB, KMS00511176SUBS17UR015, V17UR008V2017ur0010, V2017gp0005/V17CC002, V2018gp0004/V18CC001	LTD DTD 082415, N67816C/AST1421197, N71373CL, N84158C, N86112C	UAA	895,848	
47.RD	Battelle Memorial Institute	US0001-0000701436		NAA	68,064	
47.RD	Biosensing Instrument	13013179		ASA	86,575	
47.RD	Boise State University	7476A		UAA	24,448	
47.RD	Caduceus Intelligence Corporation	IIP-1622788		UAA	10,574	
47.RD	California State Los Angeles University Auxiliary Services, Incorporated	UA230956		UAA	20,136	
47.RD	California State University: San Marcos	92249 / 85038 ASU		ASA	48,187	
47.RD	Cary Institute of Ecosystem Studies	3357/200201910		ASA	1,250	
47.RD	Colorado State University	G-30014-01, G-00973-5, G-37052-1		ASA	387,868	
47.RD	Colorado State University	G-00973-3/1444758, G-14888-1, G-967O2-3/DRL-1543228		UAA	286,657	
47.RD	Columbia University	34(GG009393)		ASA	13,676	
47.RD	Columbia University	1GG012608		UAA	31,978	
47.RD	Computing Research Association	Postdoc001		ASA	308,426	10,000
47.RD	Council of Graduate Schools	AGR 08/04/17		ASA	1,622	
47.RD	CRDF Global	OISE-17-63729-0		ASA	6,828	
47.RD	Dine College	244-J7H8		NAA	11,637	
47.RD	Drexel University	n/a		NAA	24,999	
47.RD	George Washington University	15-S17/CCF-1565273		UAA	36,472	
47.RD	Georgia Institute of Technology	RG098-G1, RG758-G1		ASA	317,114	
47.RD	Hauptman-Woodward Medical Research Institute	UBSBXLPi6200		ASA	22,558	
47.RD	Illinois Institute of Technology	A17-0026-S001		UAA	34,775	
47.RD	Indiana University	BL-4848800-ASU, BL-4824260-ASU		ASA	139,483	
47.RD	Indiana University	BL-4812517-UA/ACI-1445604		UAA	142,120	
47.RD	Inter-American Institute for Global Change Research (Brazil)	CRN3056/GEO-1128040		UAA	222,373	75,101
47.RD	Iowa State University	420-21-52A		NAA	1,520	
47.RD	Iowa State University	420-61-73A/IOS-1444806		UAA	125,836	
47.RD	Kansas State University	S16102		UAA	139,990	
47.RD	Lowell Observatory	2017-83090 NAU		NAA	45,022	
47.RD	Malachite Technologies, LLC	NSF2017-01		ASA	33,675	
47.RD	Maricopa Community Colleges	DUE 1103080		ASA	20,149	
47.RD	Massachusetts Institute of Technology (MIT)	5710003573, 80162		ASA	146,274	
47.RD	Michigan State University	RC104177ASU		ASA	171,177	
47.RD	Michigan Technological University	1603040Z1		ASA	61,575	
47.RD	Michigan Technological University	111009022		NAA	93,991	
47.RD	Museum of Science	4569-ASU-01		ASA	24,378	
47.RD	NAS-National Academy of Sciences	2000005674, 2000004243		ASA	30,068	
47.RD	National Center for Atmospheric Research (NCAR)	Z14-12900		ASA	71,010	
47.RD	National Radio Astronomy Observatory	354288, 353087		ASA	711	
47.RD	National Radio Astronomy Observatory	SOSPA4007		UAA	30,761	
47.RD	New York University	F7480-01		ASA	29,075	
47.RD	North Carolina State University	2008-1015-01		ASA	196,710	
47.RD	North Carolina State University	2009271910		UAA	5,580	
47.RD	Northern Arizona University	1003107-01, 1002736-01		ASA	211,743	
47.RD	Ohio State University	60052837-NAU		NAA	15,102	
47.RD	Old Dominion University	18-130-100688-010		ASA	2,104	
47.RD	Oregon State University	S1422A-A		ASA	4,624	
47.RD	Pennsylvania State University	5225-ASU-NSF-7193, 5573-ASU-NSF-8209		ASA	108,874	
47.RD	Pennsylvania State University	5707UANSF7592		UAA	45,944	
47.RD	Princeton University	SUB0000009		UAA	515,369	190,077
47.RD	Raytheon: BBN Technologies Corp	14564		ASA	10,973	
47.RD	Rice University	R3F80A / 1449500, FP00011474		ASA	732,669	
47.RD	San Francisco State University	S180001		UAA	12,697	
47.RD	Semiconductor Research Corporation	2018-NC-2762-A		ASA	11,566	
47.RD	SpringActive	AGR 06/02/17		ASA	31,897	
47.RD	Stanford University	61080052-113062		ASA	31,577	
47.RD	State University of New York Research Foundation	7674911366522		UAA	8,251	
47.RD	SUNY-Buffalo	R876181 R950225 R1092326		ASA	1,121,872	
47.RD	Swinomish Indian Tribal Community	1516742		UAA	12,248	
47.RD	Texas A & M University	06-S140689		UAA	3,583	
47.RD	Texas Tech University	21P509-01		NAA	5,755	
47.RD	TG Companies, LLC	AGR 07/20/17		ASA	69,471	
47.RD	The Catholic University of America	408300 Sub1 A1		UAA	60,465	
47.RD	The Regents of the University of California	00009382		ASA	85,002	

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47.RD	Tucson Microwave Innovations LLC	IIP-1648969	UAA	40,849	
47.RD	Union College	46905-2	ASA	23,527	
47.RD	United States Geoscience Information Network	LTD DTD 090216	UAA	13,694	
47.RD	University Of Alabama: Huntsville	2017-033	UAA	143,292	
47.RD	University of Alaska: Fairbanks	UAF-15-0020, UAF-18-0084	NAA	149,840	
47.RD	University of Arizona	124046	ASA	95,600	
47.RD	University of California: Berkeley	00008326, 00008646	ASA	2,405	
47.RD	University of California: Berkeley	8860, 00009141/1558035	UAA	19,881	
47.RD	University of California: Riverside	S-000819	UAA	63,222	
47.RD	University of California: San Diego	77296432	UAA	2,698	
47.RD	University of California: Santa Barbara	KK1825	UAA	49,073	
47.RD	University of California: Santa Cruz	S0184224/DRL-1316834	UAA	147,964	
47.RD	University of Chicago	FP048906	UAA	24,410	
47.RD	University of Cincinnati	005926-075/L17-4500098821	UAA	6,701	
47.RD	University of Colorado: Boulder	1554388, 1555724	ASA	168,348	
47.RD	University of Colorado: Boulder	1555731/1000895474	NAA	15,966	
47.RD	University of Colorado: Boulder	1555695/PO:1000887309	UAA	9,445	
47.RD	University of Florida	UFDSP00010738	ASA	16,362	
47.RD	University of Florida	UFDSP00011727	NAA	22,052	
47.RD	University of Georgia	RR166-647/S001495	ASA	10,178	
47.RD	University of Georgia	RR167-627/SUB0000816	UAA	13,629	
47.RD	University of Illinois: Champaign/Urbana	2014-05426-01, 15833	ASA	22,066	
47.RD	University of Kansas	BSA18014	ASA	78,281	
47.RD	University of Louisville Foundation, Inc	ULRF 17-0190	ASA	5,967	
47.RD	University of Maryland	52673z3107201, Z4571002	UAA	47,918	
47.RD	University of Massachusetts: Amherst	17-009589 A	ASA	619,434	
47.RD	University of Massachusetts: Boston	B000462681	UAA	8,278	
47.RD	University of Michigan	3004575811	ASA	21,360	
47.RD	University of Mississippi	18-10-029	UAA	7,500	
47.RD	University of Missouri	C00041922-1	UAA	10,756	
47.RD	University of Nevada: Las Vegas	OISE-0968421, 17-22RG2-01	NAA	116,162	
47.RD	University of Nevada: Las Vegas	15-784G-01/SES-1418923	UAA	14,578	
47.RD	University of Nevada: Reno	113GC000078	UAA	15,395	
47.RD	University of New Mexico	650348-8705, 133623-8705, 133660-8705	ASA	219,275	
47.RD	University of North Carolina: Chapel Hill	5037145/OCI-0940841	UAA	2,118	
47.RD	University of Pennsylvania	570191	ASA	27,160	
47.RD	University of Pennsylvania	566839/10046907/15224, 569423/IOS-1444490	UAA	447,077	
47.RD	University of Pittsburgh	0049672 (0011790)	ASA	28,505	
47.RD	University of Rochester	416753G	UAA	86,688	
47.RD	University of South Florida	2105-1097-00-C	ASA	674	
47.RD	University of Southern California	74525982, Y83120, 90704574	ASA	81,075	
47.RD	University of Southern Maine	6490016	UAA	44,154	
47.RD	University of Texas: Austin	UTA15-000881	ASA	99,124	
47.RD	University of Virginia	GA10951 143381, GA11032 147225	ASA	114,563	
47.RD	University of Virginia	GA11147 151693/1553109	UAA	21,568	
47.RD	University of Washington	759474	ASA	200	
47.RD	University of Wisconsin: Madison	491K831, 690K233, 576K413	ASA	87,245	
47.RD	University of Wisconsin: Madison	801K161	UAA	24,747	
47.RD	Utah State University	140343-00002-109	UAA	86,546	
47.RD	Vanderbilt University	2253-016732	ASA	106	
47.RD	Vanderbilt University	UNIV59061	UAA	85,373	
47.RD	Virginia Polytechnic Institute and State University	479498-19007	ASA	107,645	
47.RD	Woods Hole Oceanographic Institution	A101284/80426200	UAA	5,910	
47.RD	Yale University	GR100666 (CON-80000873)	UAA	17,272	
	National Science Foundation Subtotal			<u>131,149,920</u>	<u>16,219,392</u>
	<b><u>Smithsonian Institution</u></b>				
60.RD	Smithsonian Astrophysical Observatory		UAA	1,309,577	
	Smithsonian Institution Subtotal			<u>1,309,577</u>	<u>-</u>
	<b><u>Department of Veterans Affairs</u></b>				
64.RD	Department of Veterans Affairs		ASA	319,995	
64.RD	Department of Veterans Affairs		UAA	459,178	
	Department of Veterans Affairs Subtotal			<u>779,173</u>	<u>-</u>
	<b><u>Environmental Protection Agency</u></b>				
66.RD	Office of Research and Development (ORD)		ASA	1,492,825	869,957
66.RD	United States Environmental Protection Agency		UAA	275,352	76,512
66.RD	ICF International	18ZWSK0004	ASA	4,446	
66.RD	University of Arizona	83615101	NAA	67,743	
66.RD	University of Colorado: Boulder	1552026	ASA	43,104	
	Environmental Protection Agency Subtotal			<u>1,883,470</u>	<u>946,469</u>
	<b><u>Department of Energy</u></b>				
81.RD	Advanced Research Projects Agency - Energy		UAA	1,353,845	493,790
81.RD	Department of Energy		ASA	13,098,761	2,816,841
81.RD	Department of Energy		NAA	1,722,588	157,007
81.RD	National Nuclear Security Administration		UAA	286,152	8,969
81.RD	United States Department of Energy		UAA	4,085,802	1,083,595

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81.RD	AECOM	RES1505244	ASA	4,498	
81.RD	Aerodyne Research, Inc.	ARI 11129-1	ASA	5,510	
81.RD	Aerodyne Research, Inc.	ARI 11409-1	UAA	20,820	
81.RD	Alliance for Sustainable Energy, LLC.	XAT-8-70327-01, XEJ77022701	UAA	33,807	
81.RD	Arizona State University	14551	UAA	9,519	
81.RD	Battelle Memorial Institute	387879, 321865, 363133	ASA	57,687	
81.RD	Battelle Memorial Institute	386322/DE-AC05-76RL01830	UAA	19,862	
81.RD	Brookhaven National Laboratory	101340, 107946, 307405, 307422, 310880, 310882, 341872, 74201	UAA	1,081,502	
81.RD	Burge Environmental	FP00006297	ASA	27,665	
81.RD	Colorado School of Mines	401011-5802, 400612	ASA	368,400	
81.RD	Colorado State University	G-01819-01	ASA	4,408	
81.RD	Colorado State University	SUBAWARD G-40115-02	UAA	41,042	
81.RD	Electric Power Research Institute	10006129	ASA	44,644	
81.RD	Lawrence Berkeley National Laboratory	7308213/DE-AC02-05CH11231, 7329734	UAA	490,167	
81.RD	Lawrence Livermore National Laboratory	B619796, B621762	UAA	161,782	
81.RD	Lawrence Livermore National Security, LLC.	B163250, B626816	UAA	75,155	
81.RD	Los Alamos National Laboratory	443226443078	UAA	28,859	
81.RD	Massachusetts Institute of Technology (MIT)	5710004025	ASA	49,950	
81.RD	Michigan State University	RC102649-ASU	ASA	48,101	
81.RD	Mississippi State University	03881436296401	UAA	3,367	
81.RD	Montana State University	G138-15-W5072	ASA	207,708	
81.RD	National Renewable Energy Laboratory (NREL)	ZDC-8-82043-01, XDJ-8-82153-01	ASA	161,710	
81.RD	National Security Technologies, LLC	180963	UAA	48,881	
81.RD	Navarro Inc.	LMCP5920	UAA	9,064	
81.RD	Oak Ridge Associated Universities	YR2REQ1	UAA	4,992	
81.RD	Ohio State University	60055729	UAA	195,796	
81.RD	Pacific Northwest National Laboratory (PNNL)	278049	ASA	66,231	
81.RD	Pacific Northwest National Laboratory (PNNL)	381570	UAA	48,552	
81.RD	Physical Sciences Inc	SC574696-6878	NAA	10,470	
81.RD	Proton OnSite	EC-0008092-03 / PO 20544	ASA	20,649	
81.RD	Radiation Detection and Imaging Technologies	RDI-ASU 1 2016, C41-24b	ASA	101,728	
81.RD	Rapid Advancement in Process Intensification Deployment Manufacturing Institute	DE-EE0007888-3.0-Az	UAA	58,000	
81.RD	Sandia National Laboratories	1163638/1823176, 1448875	UAA	104,137	
81.RD	SLAC National Accelerator Laboratory	168085	UAA	2,868,821	400,425
81.RD	Smithsonian Institute	16SUBC4400000359417	NAA	86,930	
81.RD	SolarWorld Americas Inc	AGMT 04/01/15	ASA	3,458	
81.RD	Stanford University	61559167-51077, 60962302-51077, 61559159-51077, 61559157-51077, 61615333-128599	ASA	267,197	
81.RD	Structured Materials Industries, Inc.	42066-20170716-01	ASA	76,093	
81.RD	Technic Inc	001	ASA	1,865	
81.RD	The Donald Danforth Plant Science Center	22815-A	UAA	266,276	
81.RD	University of California: Berkeley	00009291	UAA	109,423	
81.RD	University of California: Los Angeles	0159 G UA381, 0159 G TA069	ASA	141,625	
81.RD	University of California: Riverside	S-000683	ASA	156,102	
81.RD	University of California: San Diego	97378543	ASA	5,217	
81.RD	University of Central Florida	16276008-01	ASA	54,316	
81.RD	University of Florida	UFOER00010112	ASA	137,734	
81.RD	University of Illinois: Champaign/Urbana	082394-15846, 078620-15703 (formerly 2015-06605-09)	ASA	316,007	
81.RD	University of Maryland: Baltimore	0000017959	UAA	122,728	
81.RD	University of Maryland: College Park	33812-Z7218001	ASA	104,465	
81.RD	University of Michigan	3002937712	UAA	19,684	
81.RD	University of Nebraska: Lincoln	25-1123-0033-003	ASA	49,199	
81.RD	University of Oklahoma	2015-46	NAA	2,431	
81.RD	University of Texas: Austin	UTA17000043	UAA	77,182	
81.RD	Virginia Polytechnic Institute and State University	429357-19007	ASA	20,182	
81.RD	Washington University in St. Louis	PO2934888E	NAA	39,863	
Department of Energy Subtotal				<u>29,088,609</u>	<u>4,960,627</u>
<b>Department of Education</b>					
84.RD	Department of Education		NAA	145,885	103,411
84.RD	Institute of Education Sciences		ASA	2,116,168	
84.RD	Institute of Education Sciences		UAA	231,102	
84.RD	Office of Innovation and Improvement		ASA	617,650	98,996
84.RD	Office of Postsecondary Education		ASA	1,588,020	
84.RD	Office of Special Education and Rehabilitative Services		ASA	1,004,997	82,769
84.RD	United States Department of Education		UAA	867,382	
84.RD	Arizona Department of Education	16-02-ED	ASA	174,929	
84.RD	Arizona Department of Education	17-23-ED	NAA	177	
84.RD	Blackwater Community School	13125981, 14040921	ASA	1,305	
84.RD	Center for Applied Special Technology	AZ080115-20, ASU070117-20	ASA	151,520	
84.RD	Educational Testing Service	ASU-IES 305A	ASA	111,500	

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84.RD	Georgia State University	SP00012139-01	ASA	203,576	
84.RD	Georgia State University	SP00010919-01	UAA	235,541	
84.RD	Gila River Indian Community	C5854, C6102	ASA	33,510	
84.RD	Northern Arizona University	LOU 1002479-01	ASA	4,259	
84.RD	Phoenix Indian Center	AGR 09/27/16	ASA	19,116	
84.RD	Rutgers University	5428	ASA	40,758	
84.RD	Salus University	UA 88403 17-18/H325H140002	UAA	166,765	
84.RD	SRI International	PO7949	ASA	30,125	
84.RD	Tucson Unified School District	LTR DTD 100416	UAA	12,004	
84.RD	University of California: Berkeley	00009184	ASA	163,340	
84.RD	University of California: Irvine	2017-3472, 2017-3496	ASA	91,916	
84.RD	University of California: Los Angeles	0875 G TB882	ASA	21,421	
84.RD	University of Florida	UFDSP00011297/R324A160154	UAA	158,235	
84.RD	University of North Carolina: Chapel Hill	5107776	ASA	37,801	
84.RD	University of Oregon	224061A	ASA	462,817	9,700
84.RD	University of Tennessee	A18-0099-S001	ASA	49,927	
84.RD	University of Texas: El Paso	226150813A-01/2014054634	ASA	13,898	
84.RD	University of Virginia	GM10152 153233	ASA	40,005	
	Department of Education Subtotal			<u>8,795,649</u>	<u>294,876</u>
	<b>United States Institute of Peace</b>				
91.RD	United States Institute of Peace		UAA	30,954	
	United States Institute of Peace Subtotal			<u>30,954</u>	<u>-</u>
	<b>Department of Health and Human Services</b>				
93.RD	Administration for Children and Families		ASA	313,387	
93.RD	Administration for Children and Families		UAA	34,686	18,400
93.RD	Administration for Community Living		ASA	34,671	
93.RD	Administration for Community Living		UAA	622,268	
93.RD	Agency for Healthcare Research and Quality		ASA	4,659	
93.RD	Agency for Healthcare Research and Quality		UAA	279,647	898
93.RD	Centers for Disease Control and Prevention		ASA	1,236,952	311,885
93.RD	Centers for Disease Control and Prevention		NAA	111,341	
93.RD	Centers for Disease Control and Prevention		UAA	548,428	
93.RD	Department of Health and Human Services		ASA	3,220,920	2,027,268
93.RD	Eunice Kennedy Shriver National Institute of Child Health and Human Development		UAA	1,834,561	544,988
93.RD	Food and Drug Administration		UAA	46,378	
93.RD	Health Resources and Services Administration		UAA	1,200,097	344,512
93.RD	John E. Fogarty International Center		UAA	13,726	
93.RD	National Cancer Institute		UAA	15,232,589	1,638,185
93.RD	National Center for Chronic Disease Prevention and Health Promotion		UAA	1,053,992	272,363
93.RD	National Center for Complementary and Integrative Health		UAA	368,545	29,628
93.RD	National Eye Institute		UAA	1,443,116	63,291
93.RD	National Heart, Lung, and Blood Institute		UAA	20,601,484	2,885,753
93.RD	National Institute for Occupational Safety and Health		UAA	338,030	
93.RD	National Institute of Allergy and Infectious Disease		UAA	8,568,393	1,445,752
93.RD	National Institute of Arthritis and Musculoskeletal and Skin Diseases		UAA	2,488,032	664,550
93.RD	National Institute of Biomedical Imaging and Bioengineering		UAA	3,226,710	310,944
93.RD	National Institute of Dental and Craniofacial Research		UAA	458,359	92,336
93.RD	National Institute of Diabetes and Digestive and Kidney Diseases		UAA	7,602,597	399,581
93.RD	National Institute of Environmental Health Sciences		UAA	5,610,545	306,947
93.RD	National Institute of General Medical Sciences		UAA	8,082,359	370,176
93.RD	National Institute of Mental Health		UAA	1,688,101	
93.RD	National Institute of Neurological Disorders and Stroke		UAA	5,346,329	91,314
93.RD	National Institute of Nursing Research		UAA	323,107	
93.RD	National Institute on Aging		UAA	8,378,135	2,766,827
93.RD	National Institute on Deafness and Other Communication Disorders		UAA	1,496,137	78,037
93.RD	National Institute on Drug Abuse		UAA	2,695,631	315,466
93.RD	National Institute on Minority Health and Health Disparities		UAA	507,335	66,778
93.RD	National Institutes of Health		ASA	42,607,239	7,115,354
93.RD	National Institutes of Health		NAA	4,285,918	345,764
93.RD	National Institutes of Health		UAA	10,148,371	926,737
93.RD	National Library of Medicine		UAA	335,050	37,684
93.RD	Office of the Secretary		ASA	608,449	50,000
93.RD	Substance Abuse and Mental Health Services Administration		ASA	445,330	
93.RD	United States Department of Health and Human Services		NAA	1,450,074	
93.RD	United States Department of Health and Human Services		UAA	377,154	
93.RD	Advanced Medical Electronics Corp.	AME17NeuralynxFT18	UAA	22,296	
93.RD	Alaska Community Action	NIEHS ROL NAU	NAA	179,264	
93.RD	Albert Einstein College of Medicine	311331, 316011	UAA	326,744	
93.RD	Aneuvus Technologies LLC	N/A	NAA	74,988	
93.RD	Arizona Cancer Therapeutics LLC	1R41CA203353	UAA	98,057	
93.RD	Arizona Department of Economic Security	DS16-003086, DS18-003033, ADDPC-02-2015	ASA	148,906	35,590
93.RD	Arizona Department of Health Services	15-077418, 17-163360, 18-187412	ASA	130,542	
93.RD	Arizona Department of Health Services	ADHS16-105306, ADHS16-117348, ADHS16-122850, ADHS16-129264, ADHS16-130922, ADHS16-133480, ADHS17-164629, ADHS18-177236, ADHS18-185671, ADHS18-201484	UAA	410,044	
93.RD	Arizona Governors Office of Youth, Faith and Family	ISA-STR-17-050117-01	ASA	339,676	

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93.RD	Arizona State University	15-748, 16-918, 16-990, 17-171, LOU no. 17-061	UAA	89,920	
93.RD	Augusta University	30835-40	UAA	40,358	2,349
93.RD	Avery Therapeutics	LTR DTD 030817	UAA	61,155	
93.RD	Banner Health (headquarters)	LMS 0432-02-29901	ASA	1,226	
93.RD	Banner Health System	4350244244, 4350267753, 4350267754, LMS 5000-02- 62535, SUB-37/2P30AG019610- 17, SUB39	UAA	296,666	
93.RD	Barrow Neurological Institute of St. Joseph's Hospital	1032238-ASU	ASA	128,024	
93.RD	Battelle Memorial Institute	US001-0000550547	ASA	129,659	
93.RD	Baylor College of Medicine	R01HG008918, 5601178247	ASA	77,398	
93.RD	Baylor College of Medicine	700000042	UAA	5,189	
93.RD	Baylor Scott & White Research Institute	41010481702	UAA	22,631	
93.RD	Biosensics, LLC	LTR DTD 032216	UAA	81,334	
93.RD	Biosensing Instrument	FP00001155	ASA	156,621	
93.RD	Biospyder Technologies, Inc	R43CA187787	UAA	8,338	
93.RD	Black Hills Center for American Indian	N/A	NAA	87,257	
93.RD	Blackthorn Therapeutics	LTR DTD 011118	UAA	398,787	
93.RD	Bmseed LLC	FP00005099	ASA	109,737	
93.RD	Boston Children's Hospital	0000710294/GENFD00013016 11, GENFD0001354831	UAA	285,944	
93.RD	Brigham and Women's Hospital	107223, 110009, 114117	UAA	60,220	
93.RD	Butler Hospital	9256-8303, 9275-8303	ASA	13,680	
93.RD	Chapman University	2018-ASU-AG054442	ASA	27,676	
93.RD	Children's Hospital Los Angeles	RGF010339-A	ASA	15,802	
93.RD	Children's Hospital Los Angeles	P2015-0084, TGF010062-B	UAA	79,208	
93.RD	Children's Hospital of Philadelphia	/FP00015221_SUB19_01/U10CA 1, FP00013087_SUB193_01/ 9500, FP00013087_SUB193_ 01/950008	UAA	42,638	
93.RD	Cincinnati Children's Hospital Medical Center	109363, 135878, 138511	UAA	212,528	
93.RD	Clemson University	1731-209-2010186	UAA	109,117	
93.RD	Cleveland Clinic	770-SUB, 950-SUB	UAA	43,176	
93.RD	Cleveland Clinic Foundation	845-SUB	UAA	106,256	
93.RD	Collaborative Ventures Network	LTR DTD 042817	UAA	100,505	
93.RD	Columbia University	GG007541	ASA	61,154	
93.RD	Columbia University	1(GG012754-07), 3GG012144, 5(GG011896-34)/G12170, GG011896-23	UAA	797,440	
93.RD	COPD Foundation	001/U01HL128954	UAA	3,667	
93.RD	County of Pima	CT-PCA-17-260	ASA	25,302	
93.RD	Cylerus, Inc	LTR DTD 111817	UAA	69,209	
93.RD	Dartmouth College	R803	ASA	88,695	
93.RD	Dignity Health Medical Foundation	LTR DTD 101315	UAA	34,065	
93.RD	Dine College	1718-7-512	NAA	127,981	
93.RD	Drexel University	800115	UAA	8,548	
93.RD	Duke University	2034100	ASA	72,560	
93.RD	Duke University	2032594, 2034698	UAA	611,845	
93.RD	Eden Medical, Incorporated	5R4308372-03	UAA	6,414	
93.RD	Emory University	T186690	ASA	154,140	
93.RD	Emory University	LTR DTD 071817, T573541 (T108311), T662106 / T472566, T820824, T825651, T994839	UAA	166,046	
93.RD	Florida International University	AT-RISK	ASA	9,625	
93.RD	Florida State University	R01887	NAA	48,752	
93.RD	Fred Hutchinson Cancer Research	0000918101, 0000834509, 0000907836, 0000917241	ASA	352,093	
93.RD	Georgia State University	SP00011274-01	ASA	384	
93.RD	George Washington University	16-M42	NAA	14,268	
93.RD	George Washington University	17-M41	UAA	173,645	
93.RD	Georgetown University	410701_GR409442- UA/P60MD006	UAA	77,445	
93.RD	Giner, Incorporated	GI 2089, R44DK070400 (GI2063)	UAA	49,656	
93.RD	Glycosurf	R43ES029423	UAA	9,714	
93.RD	Group Health Research Institute	2017110690, 2016136154	ASA	11,782	
93.RD	Hawaii Pacific University	ASU-232710	ASA	6,402	
93.RD	Health Research, Incorporated	4760-03, 5194-02, 5557-01	UAA	29,738	
93.RD	Illinois Institute of Technology	SA619-0614-10011	ASA	12,147	
93.RD	Indiana University	BL4624245ASU	ASA	17,572	
93.RD	Indiana University	BL4624905UA, IN4684790UA, IN4686318UA, IN-4687948- UA/2051182	UAA	451,878	
93.RD	Inosan Biopharma, SA (Spain)	BB-IND 13926/CS-02/08	UAA	50,000	
93.RD	Inovasc, LLC	LTR DTD 012717	UAA	37,162	
93.RD	Inter Tribal Council of Arizona, Incorporated	U261IHS0077	UAA	120,535	
93.RD	Jaeb Center for Health Research	278/U10EY14231, U10EY11751	UAA	23,549	
93.RD	Johns Hopkins University	2002818820, 2002168219	ASA	150,703	
93.RD	Johns Hopkins University	2002901275, 2003252048	UAA	9,321	
93.RD	Kaiser Permanente	KR100302/NW14Lind-01	ASA	59,415	
93.RD	Kaiser Permanente	1474-01, OOS100263-AZ	UAA	25,914	
93.RD	Kent State University	403029-ASU	ASA	67,743	
93.RD	Leidos	16X118T01	ASA	241,489	
93.RD	March of Dimes National Foundation	LTR DTD 061616	UAA	70,981	

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93.RD	Maricopa County Department of Public Health	C-86-16-013-3-01	ASA	86,298	
93.RD	Massachusetts General Hospital	228609	ASA	67,168	
93.RD	Mayo Clinic Arizona	ARI-236765/PO 65746851, ARI-216755, ASU-231792, ARI-216105/PO 64785804, ARI-234122 PO 65620293	ASA	446,951	
93.RD	Mayo Foundation for Medical Education and Research (Mayo Clinic)	UNA-224063	UAA	1,129	
93.RD	Medical College of Wisconsin	R01AI083281	UAA	48,625	
93.RD	Medical University of South Carolina	MUSC15-054	UAA	17,526	
93.RD	Mercy Health	FD005476-1220-03, 5U01-FD005476-03	ASA	37,315	
93.RD	Michigan State University	RC105782UAZ	UAA	74,396	
93.RD	Modulated Imaging, Inc	LTR DTD 122217, R44DK094625	UAA	53,695	
93.RD	MRIGlobal	708-110998-2	ASA	284,542	
93.RD	MS Technologies	STTR_ASU01	ASA	19,200	
93.RD	National Jewish Health	20112501A	UAA	271,899	
93.RD	National Marrow Donor Program	TC85/BMT CTN 0702/1 U01 HL6	UAA	2,029	
93.RD	Native American Connections Administration	14092525	ASA	21,861	
93.RD	Native Americans for Community Action	N/A	NAA	52,888	
93.RD	NeuroEm Therapeutics, Inc	AGR 03/07/17	ASA	10,188	
93.RD	New Jersey Institute of Technology	(NP) 996287/PO P1608204	ASA	8,383	
93.RD	Northern Arizona University	1002020-01, 1003043-01, 1003305-01	UAA	52,534	
93.RD	Northwestern University	60036404UA, 60047539 UA	UAA	90,568	
93.RD	NRG Oncology	ACC/Alberts - NCORP-01, CA21661, GOG225-04	UAA	188,640	
93.RD	Ohio State University	60045178/RF01423688, 60059645, 60062218/RF01500027, 60065080	UAA	272,719	
93.RD	Omniscient LLC	LTR DTD 070516	UAA	15,881	
93.RD	Oregon Health and Science University	1002195_UArizona/R01AI02164, 1008329_UAZ/1P01AH127335-01, 1008719_UAZ, 1013209_UAZ, CA-32102	UAA	455,918	
93.RD	Oregon Research Behavioral Intervention Strategies	LTR DTD 071117	UAA	9,961	
93.RD	Oregon Research Institute	R01DA033422	UAA	27,244	
93.RD	Palo Alto Veterans Institute for Research	KRA0018-01/KRA067827	UAA	455,520	
93.RD	Pennsylvania State University	4899-ASU-DHHS-9245, 5332-ASU-DHHS-6799, 5554-ASU-DHHS-9245, 5473-ASU-DHHS-0659, 5517-ASU-DHHS-2498, 4125-ASU-DHHS-2336, 5291-ASU-DHHS-3210	ASA	447,523	160,640
93.RD	Pennsylvania State University	UAZHL098115, UAZHL098115-IFIH1	UAA	46,142	
93.RD	Pharmaceutical Product Development, LLC.	LTR DTD 030617	UAA	11,872	
93.RD	Profectus BioSciences, Inc	16-439	ASA	62,511	
93.RD	Profusa, Inc.	LTR DTD 062317	UAA	52,895	
93.RD	Protein Genomics	R41DK112416	NAA	26,702	
93.RD	Purdue University	4102-75949	UAA	178,671	
93.RD	Radiation Monitoring Devices, Incorporated	C17-20	UAA	6,593	
93.RD	RAND	9920150101	ASA	19,037	
93.RD	Regulonix	LTR DTD 072717	UAA	142,207	
93.RD	ReStore Therapeutics	R41HL140741	UAA	12,650	
93.RD	Rhode Island Hospital	7137063, 7137207, 7137222-UA	UAA	181,047	
93.RD	Roswell Park Cancer Institute	271-01, 280-01, 281-01	UAA	160,291	
93.RD	RTI International	14312021340552125L, 888151629/1312021525152512L	UAA	158,705	
93.RD	Rutgers University	4699, 6039	ASA	6,628	
93.RD	Salish Kootenai College	24-185-NRH14-NAU	NAA	137,089	33,721
93.RD	Sonoran Biosciences	FP00006538	ASA	49,178	
93.RD	Southern Research Institute	S15-110, S16-111	UAA	258,677	
93.RD	SRI International	157-000022	UAA	9,645	
93.RD	Stanford University	61409349-47273	NAA	6,462	
93.RD	Stanford University	61123652-118332	UAA	220,375	
93.RD	State University of New York: Albany	18-1	ASA	39,325	
93.RD	State University of New York Research Foundation	80628	UAA	91,661	
93.RD	Stony Brook University	1124940-3-71475	UAA	4,522	
93.RD	Sylvatica Biotech, Inc.	LTR DTD 030618	UAA	32,672	
93.RD	Symic Biomedical, Inc	LTR DTD 052716	UAA	91,418	
93.RD	Temple University	527537ASU	ASA	44,839	
93.RD	Temple University	P0142554/2518430201	UAA	354	
93.RD	Texas A & M University	M1702986, S130230	ASA	84,368	
93.RD	TF Health Corp	13043968, 14010042, FP00003452	ASA	91,998	
93.RD	The Center for Comprehensive Care and Diagnosis of Inherited Blood Disorders	CIBDIX2014HRSA-AZHSC	UAA	25,014	
93.RD	The Childrens Hospital of Philadelphia (CHOP)	3200590222	ASA	36,403	

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93.RD	Translational Genomics Research Institute	HUENTELMAN-14-01	UAA	140,752	
93.RD	University of Alaska	PO513858	NAA	29,799	
93.RD	University of Arizona	425243, 300664, LOA300664, LTR 08/02/17, PO 152300, PO 294145	ASA	393,236	8,003
93.RD	University of Arizona	311281, PO363647	NAA	147,962	
93.RD	University of California: Davis	201600672-01, 201500037-01, 201119895-02, A18-0145-S001, 201300787-02	ASA	91,675	
93.RD	University of California: Davis	20122469302, 20130349501, 20140020-03, 201601862-03, 201601862-06, A17-0224-S003	UAA	173,739	
93.RD	University of California: Irvine	2015-3292	ASA	48,943	
93.RD	University of California: Irvine	2017-3460, 2017-3493	UAA	110,490	
93.RD	University of California: Los Angeles	2000 G VC638, 2015 G TA231, 2105 G TA231, 1920 G TA046, 2105 G NA285	ASA	368,764	
93.RD	University of California: Los Angeles	1568 G TA550, 1930GVA171, 5415 G UA003, 5415PVA179	UAA	839,359	
93.RD	University of California: San Francisco	9193sc	ASA	208,643	
93.RD	University of California: San Francisco	10278sc, 10281sc, 10474sc	UAA	51,514	
93.RD	University of Chicago	FP059782	UAA	29,969	
93.RD	University of Cincinnati	010785-135736	UAA	1,248	
93.RD	University of Colorado	2-5-A5331/FY17.869.001, FY17.583.001	UAA	54,694	
93.RD	University of Colorado: Boulder	1554230/1000702738, 1555595	UAA	103,127	
93.RD	University of Colorado: Colorado Springs	16098001	UAA	110,224	
93.RD	University of Florida	UFDSP00011482, UFDSP00011920/P0053665	UAA	165,852	
93.RD	University of Houston	R-13-0079	ASA	86,200	
93.RD	University of Idaho	BJKQ60-SB-001	UAA	180,761	
93.RD	University of Illinois Board of Trustees	077432-16959	ASA	19,891	
93.RD	University of Illinois: Champaign/Urbana	2013-01309-01 (AA438), 2013-03955-01	ASA	39,540	
93.RD	University of Illinois: Chicago	16151	ASA	4,658	
93.RD	University of Illinois: Chicago	16014/1R01HS024850-01, 16974-00	UAA	125,257	
93.RD	University of Iowa	W000820379, 1001610010	ASA	8,097	
93.RD	University of Maryland: Baltimore	1600589	UAA	14,724	
93.RD	University of Massachusetts	17009744 A00, WA00445050/OSP2017011	UAA	76,728	
93.RD	University of Massachusetts: Amherst	18010058A00	UAA	109,396	
93.RD	University of Massachusetts Medical School	WA00461501/OSP2017022	UAA	100,333	
93.RD	University of Miami	668414/665563, G02924	UAA	22,830	
93.RD	University of Michigan	3004052125	ASA	124,872	
93.RD	University of Michigan	3004133794, 3004694011, 5000002949/3001413084-PNT, 5000002949/3004674859-PNT, 5000002949/SUBK00004101-ESE	UAA	123,852	3,095
93.RD	University of Minnesota	A005780001	ASA	40,338	
93.RD	University of Mississippi Medical Center	66102700414-04UAZ	UAA	48,398	
93.RD	University of Missouri: Columbia	C00041867-1/1R01DE23342-01A	UAA	15,781	
93.RD	University of New Mexico	3RJ33	ASA	105,179	
93.RD	University of North Carolina: Chapel Hill	5109328	UAA	71,510	
93.RD	University of North Texas: Health Science Center	RN0127-2015-0147	ASA	152,633	
93.RD	University of Pittsburgh	0032637 (124146-1), 0030277 (122728-2), 0039039 (124354-1), 0024527 (120649-1)	ASA	714,351	388,025
93.RD	University of Pittsburgh	0036811 (127878-1), 0040478 (124095-1), 0053738 (128991-2), 0057127 (130219-1), 0057835 (130366-3), 9013520 (129755-2)	UAA	352,775	
93.RD	University of Puerto Rico	2017-000356	ASA	67,949	
93.RD	University of South Carolina	13-2384, 14-2557	ASA	713	
93.RD	University of South Florida	5830-1514-00-A	NAA	46,333	
93.RD	University of Southern California	65320775, 87455540	ASA	63,888	
93.RD	University of Southern California	75775879, 75836590, 92389883/10606079	UAA	111,761	
93.RD	University of Texas: Austin	UTA12-000966, UTA13-000382	ASA	92,165	
93.RD	University of Texas: Austin	UTA16001167	UAA	16,396	
93.RD	University of Texas: Dallas	1603441, 1705264	UAA	192,199	
93.RD	University of Texas: El Paso	226141238B, 226141198B, 226141170-02	ASA	53,694	
93.RD	University of Texas: El Paso	22614117006	UAA	43,053	
93.RD	University of Texas: Health Science Center Houston	0010667A/UWSC8078	UAA	112,577	
93.RD	University of Texas: MD Anderson Cancer Center	00005555/3000980789	UAA	234,974	
93.RD	University of Texas: Southwestern Medical Center	GMO-171211	ASA	17,337	
93.RD	University of Vermont	31331SUB0002	UAA	66,619	



**State of Arizona**  
**Schedule of expenditures of federal awards**  
**Year ended June 30, 2018**

93.RD	University of Virginia	GB10462 156066, GB10275 153992	ASA	90,150	
93.RD	University of Washington	UWSC9288, R01AA016281	ASA	29,626	
93.RD	University of Washington	BPO4344/UWSC7538, UWSC7322/T570202, UWSC8146/5R01HD080670-02/ B	UAA	522,371	
93.RD	University of Wisconsin: Madison	552K672, 774K421	UAA	599,981	
93.RD	Utah State University	200889-423	ASA	27,234	
93.RD	Valle del Sol	LTR 12/19/16	ASA	49,727	
93.RD	Valley Fever Solutions, Incorporated	U01AI112406	UAA	10,136	
93.RD	Vanderbilt University	VUMC64588	UAA	14,794	
93.RD	Wake Forest University	WFUHS 115917	UAA	46,925	
93.RD	Washington State University	127105-G003752, C24964	UAA	88,614	
93.RD	Washington University in St. Louis	WU-14-388	ASA	196,759	
93.RD	Washington University in St. Louis	WU-15-404, WU-18-305	UAA	46,617	
93.RD	Yeshiva University: Albert Einstein College of Medicine	311057	ASA	21,875	
93.RD	Zero To Three	2015040073A01	ASA	37,131	
	Department of Health and Human Services Subtotal			<u>188,459,622</u>	<u>24,152,841</u>
	<b>Corporation for National and Community Service</b>				
94.RD	Corporation for National and Community Service		ASA	90,686	9,756
94.RD	Arizona Governors Office of Youth, Faith and Family	ISA-AMERADMIN-18-090117-01	ASA	9,261	
	Corporation for National and Community Service Subtotal			<u>99,947</u>	<u>9,756</u>
	<b>Department of Homeland Security</b>				
97.RD	Department of Homeland Security		ASA	2,333,529	321,428
97.RD	Department of Homeland Security		NAA	1,113,261	
97.RD	Federal Emergency Management Agency		UAA	1,253,645	233,318
97.RD	United States Department of Homeland Security		UAA	54,568	
97.RD	Arizona Division of Emergency Management	PDMCPL09AZ2014003	UAA	12,149	
97.RD	MITRE Corporation	113667/3-118633	UAA	38,334	
97.RD	National Development and Research Institutes, Incorporation	653B	UAA	91,989	
97.RD	Purdue University	4112-52886	ASA	9,200	
97.RD	SureScan Corporation	HSHQDC-16-C-B0014	UAA	1,210,013	298,898
97.RD	TGEN	HSHQDC-16C-B0031	NAA	381,806	
	Department of Homeland Security Subtotal			<u>6,498,494</u>	<u>853,644</u>
	<b>Agency for International Development</b>				
98.RD	United States Agency for International Development		ASA	4,510,330	693,246
98.RD	United States Agency for International Development		UAA	438,791	124,752
98.RD	Chemonics International Inc	NAT013-1, AID 521-TO-16-00005	ASA	62,875	
98.RD	College of William and Mary	740681Y	UAA	11,998	
98.RD	International Food Policy Research Institute	2017X289.ASU	ASA	72,642	
98.RD	International Research and Exchanges Board (IREX)	FY-18-PTEA-ASU-01	ASA	93,477	
98.RD	National University of Sciences and Technology	MOA 8/31/15	ASA	8,124	
98.RD	Purdue University	8000072731, 8000075677, F9001228702146	UAA	30,304	
98.RD	RTI International	AID-492-A-13-00011, LTR DTD 6/8/17	UAA	51,862	
	Agency for International Development Subtotal			<u>5,280,403</u>	<u>817,998</u>
	<b>Miscellaneous Federal Agencies</b>				
99.RD	Ohio State University	60065533	UAA	12,276	
	Miscellaneous Federal Agencies Subtotal			<u>12,276</u>	<u>-</u>
	Total Research and Development Cluster			<u>561,498,543</u>	<u>92,686,280</u>
	<b>Total Expenditures of Federal Awards</b>			<u>16,985,513,523</u>	<u>1,723,389,091</u>

# State of Arizona

## Notes to schedule of expenditures of federal awards

### Year Ended June 30, 2018

#### Note 1 - Significant accounting policies

Basis of Presentation—The information in this schedule is presented in accordance with the 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Reporting Entity—The schedule includes all federal awards activity administered by the State of Arizona and its component units, except for the ASU Preparatory Academy, Inc.

Basis of Accounting—The federal awards reported in the schedule were presented in the State's governmental and business-type activities; governmental and proprietary funds; and discretely presented component units on the basic financial statements of the State of Arizona for the year ended June 30, 2018; and were accounted for using the modified accrual and full accrual basis of accounting, as applicable, in conformity with generally accepted accounting principles.

Expenditures—Certain transactions relating to expenditures of federal awards may appear in the records of more than one state grantee agency. To avoid duplication and the overstatement of the aggregate level of federal awards expended by the State of Arizona, the following policies have been adopted:

1. When monies are received by one state grantee agency and distributed to another state grantee agency, the federal monies are reported in the accounts of the state grantee agency that expends the monies.
2. Purchases of services between state grantee agencies using federal monies are recorded as expenditures on the purchasing agency's records and as revenues for services rendered on the providing agency's records. Therefore, the receipt of federal awards is attributed to the purchasing agency, which is the primary receiving/expending state grantee agency.

Indirect Costs—State agencies negotiate and manage their own indirect cost rates. State of Arizona agencies that use the 10 percent de minimis cost rate are the Arizona Cotton Research and Protection Council, the Arizona Criminal Justice Commission, the Commission for Postsecondary Education, the Arizona Department of Veteran's Services, and the Arizona Secretary of State.

#### Note 2 - Catalog of Federal Domestic Assistance (CFDA)/Identifying Number

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the *2018 Catalog of Federal Domestic Assistance*. When a CFDA number was unknown, the first two digits applicable to the federal agency, if known, were used; followed by the federal contract number. If the federal contract number was also unknown, the identifying number was composed of the first two digits applicable to the federal agency followed by the word "unknown". For programs within the Research and Development Cluster, the first two digits applicable to the federal agency followed by the letters "RD" were used.

#### Note 3 - Research and Development Cluster

As provided by Uniform Guidance, the research and development cluster of programs is summarized by federal agency subdivision or pass-through entity.

**State of Arizona**  
**Notes to schedule of expenditures of federal awards**  
**Year Ended June 30, 2018**

**Note 4 - Loan programs**

Student Loan Programs

The Universities administer the following seven federal student loan programs. The balances of loans outstanding at year-end are shown below:

Loan Program	CFDA Number	Loan Balances Outstanding at June 30, 2018
Education and Human Resources	47.076	\$ 357,021
ARRA—Trans-NSF Recovery Act Research Support	47.082	252,050
Federal Perkins Loan Program—Federal Capital Contributions	84.038	24,403,031
Nursing Faculty Loan Program (NFLP)	93.264	7,640,412
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	4,493,919
Nursing Student Loans	93.364	614,764
ARRA—Nurse Faculty Loan Program	93.408	198,720

**Note 5 - Donation of Federal Surplus Personal Property**

The value of the Donation of Federal Surplus Personal Property (CFDA number 39.003) program reported in the schedule is based on a “market basket formula” developed by the U.S. General Services Administration. This market basket formula represents 23.68 percent of the original federal acquisition cost, totaling \$127,568 for the year ended June 30, 2018.

**Note 6 - Unemployment insurance (CFDA No. 17.225)**

The unemployment compensation system is a unique federal-state partnership, founded upon federal law, but implemented through state law. As prescribed by the U.S. Department of Labor in consultation with the Office of Management and Budget, certain state monies, in addition to federal monies, were considered federal awards for determining Type A programs, and were included in the Schedule of Expenditures of Federal Awards.

The amount presented in the schedule consists of the following:

Regular unemployment compensation benefits	\$244,534,478
Federal Additional Compensation (FAC) Recoupment	(1,374,769)
Unemployment compensation for federal employees	2,409,918
Unemployment compensation for ex-service members	748,824
Administrative costs	<u>38,253,402</u>
Total expenditures	<u>\$284,571,853</u>

**State of Arizona**  
**Notes to schedule of expenditures of federal awards**  
**Year Ended June 30, 2018**

**Note 7 - Contingent liabilities**

Although the Schedule of Expenditures of Federal Awards is prepared to the best of our knowledge and belief, amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including the amount already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor, if any, cannot be determined at this time.

## Appendix

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**State of Arizona**  
**State of Arizona agency codes**  
**Year Ended June 30, 2018**

**Agency Code**

ADA  
 AEA  
 AGA  
 AHA  
 ASA  
 BNA  
 BRA  
 CAA  
 CCA  
 CDA  
 CHA  
 CRA  
 DCA  
 DEA  
 DJA  
 DTA  
 EDA  
 EOA  
 EVA  
 FAA  
 FOA  
 GFA  
 GHA  
 GVA  
 HCA  
 HDA  
 HLA  
 HSA  
 HUA  
 ICA  
 IDA  
 JCA  
 LLA  
 MAA  
 MIA  
 NAA  
 PEA  
 PMA  
 PRA  
 PSA  
 SDA  
 SPA  
 STA  
 UAA  
 VSA  
 WCA

**Agency**

Arizona Department of Administration  
 Arizona Radiation Regulatory Agency  
 Arizona Attorney General  
 Arizona Department of Agriculture  
 Arizona State University  
 Arizona State Board of Nursing  
 Arizona Board of Regents  
 Arizona Commerce Authority  
 Arizona Corporation Commission  
 Arizona Early Childhood Development and Health Board  
 Arizona Department of Child Safety  
 Arizona Cotton Research and Protection Council  
 Arizona Department of Corrections  
 Arizona Department of Economic Security  
 Arizona Department of Juvenile Corrections  
 Arizona Department of Transportation  
 Arizona Department of Education  
 Office of Economic Opportunity  
 Arizona Department of Environmental Quality  
 Arizona Finance Authority  
 Arizona Department of Forestry and Fire Management  
 Arizona Game and Fish Department  
 Arizona Governor's Office of Highway Safety  
 Office of the Arizona Governor  
 Arizona Health Care Cost Containment System  
 Arizona Department of Housing  
 Arizona Department of Homeland Security  
 Arizona Department of Health Services  
 Arizona Commission on the Arts  
 Industrial Commission of Arizona  
 Arizona Department of Insurance  
 Arizona Criminal Justice Commission  
 Arizona Department of Liquor Licenses and Control  
 Arizona Department of Emergency and Military Affairs  
 Arizona State Mine Inspector  
 Northern Arizona University  
 Arizona Commission for Postsecondary Education  
 Arizona Board of Pharmacy  
 Arizona State Parks  
 Arizona Department of Public Safety  
 Arizona State Schools for the Deaf and the Blind  
 Arizona Supreme Court  
 Arizona Secretary of State  
 University of Arizona  
 Arizona Department of Veterans' Services  
 Arizona Department of Water Resources

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# STATE RESPONSE

Douglas A. Ducey  
Governor



Elizabeth Thorson  
Interim Director

**ARIZONA DEPARTMENT OF ADMINISTRATION**

GENERAL ACCOUNTING OFFICE

100 NORTH FIFTEENTH AVENUE · SUITE 302  
PHOENIX, ARIZONA 85007

Phone: (602) 542-5601

March 28, 2019

Lindsey Perry  
Auditor General  
2910 N. 44<sup>th</sup> St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

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

Sincerely,

D. Clark Partridge  
State Comptroller

cc: Nicole Franjevic  
Amanda Compton

**State of Arizona**  
**Corrective action plan**  
**Year ended June 30, 2018**

## **Financial statement findings**

### **2018-01**

#### **Managing risk**

Agency: Department of Administration

Name of contact person and title: Clark Partridge, State Comptroller

Anticipated completion date: Unknown

Agency's response: Concur

The State is actively working to correct all issues related to the access of its IT resources. State-wide risk-assessment processes will be expanded to include IT security. The State has developed policies and procedures and will be documenting additional processes. Each agency has developed a detailed corrective action plan to address this finding.

### **2018-02**

#### **Information technology (IT) controls—access, configuration management, security, and contingency planning**

Agency: Department of Administration

Name of contact person and title: Clark Partridge, State Comptroller

Anticipated completion date: Unknown

Agency's response: Concur

The State is actively working to correct all issues related to the access of its IT resources. IT systems access is of the utmost importance to the State. Policy and procedures have been implemented or are being developed to address any gaps. Each agency has developed a detailed corrective action plan to address this finding.

### **2018-03**

#### **Department of Administration—Data Center's contracts with State agencies missing key elements**

Agency: Department of Administration

Name of contact person and title: Ed Yeargain, Sr. Information Security Engineer

Anticipated completion date: October 1, 2018

Agency's response: Concur

ADOA-ASET will work to delineate responsibilities between ADOA and state agency responsibilities and then strengthen contracts.

**State of Arizona**  
**Corrective action plan**  
**Year ended June 30, 2018**

**2018-04**

**Department of Child Safety—duplicate revenue transactions recorded**

Agency: Department of Child Safety

Name of contact person and title: Ana Costache, DCS Finance Manager

Anticipated completion date: April 2019

Agency's response: Concur

In November 2018, the Department established a thorough and effective manual process for recording federal revenue. With the new process, all duplicate system automated revenue transactions are being discarded on a weekly basis.

The Department will create a desk procedure in an effort to better sustain this process by April 2019.

**2018-05**

**Department of Revenue—processing income tax revenues**

Agency: Department of Revenue

Name of contact person and title: Nicole Pope, Chief Internal Auditor

Anticipated completion date: June 30, 2020

Agency's response: Concur

The Department is in the planning phase of a project that will strengthen procedures for processing income tax revenues. The project is in the planning and requirements gathering stage. The project will be ran through the Department's governance process with an estimated completion date by the end of fiscal year 2020.

**2018-06**

**Department of Insurance—reporting estimated liabilities associated with insolvent insurance carrier loss**

Agency: Department of Insurance

Name of contact persons and titles: Michael Surguine, Executive Director, Guaranty Funds

Anticipated completion date: Completed September 20, 2018

Agency's response: Concur

Arizona Life and Disability Insurance Guaranty Fund will make certain that the best estimates of the total liabilities for each insolvent insurer are included in its future financial statements by following its established policies and procedures and by having a person not involved in the preparation of the financial statements review them prior to submission to the General Accounting Office.

**See the Universities Responses section at the end of this report for the corrective action plans for findings 2018-07 through 2018-10.**

**State of Arizona**  
**Corrective action plan**  
**Year ended June 30, 2018**

## **Federal award findings and questioned costs**

### **2018-101**

CFDA numbers and program names: Various  
Agency: Department of Administration  
Name of contact person and title: Clark Partridge, State Comptroller  
Anticipated completion date: Unknown  
Agency's response: Concur

We have an established process in place for monitoring legislation. On multiple occasions, we have advised that these transfers were, in our opinion, not consistent with established Federal cost principles and would probably result in an obligation to the Federal government. Until the State changes its approach to the transfer of monies, there will likely continue to be disallowed costs which will require repayment with applicable interest.

This is a cross-cutting finding and is appropriately being addressed with the U.S. Department of Health and Human Services, Cost Allocation Services (DHHS-CAS) for the payment and appropriate resolution of the questioned costs. We agree and commit to continue to work with the DHHS-CAS and appropriate bodies within the State, to the best of our ability, to find an equitable resolution to this issue.

### **2018-102**

CFDA number and program name: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States  
Agency: Department of Economic Security  
Name of contact person and title: Rebecca Clayton, Business and Finance Manager  
Anticipated completion date: July 1, 2018  
Agency's Response: Concur

In response to this finding, the Department met with the State General Accounting Office to discuss the Treasury State Agreement (TSA) and the unsustainable cash flow issue it created for the agency. The General Accounting Office submitted a new TSA agreement for fiscal year 2019 that meets the agency's cash flow needs, and the Department has modified its draw patterns in accordance.

### **2018-103**

CFDA number and program name: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States  
Agency: Department of Economic Security  
Name of contact person and title: Kristen Mackey, RSA Administrator  
Anticipated completion date: June 30, 2019  
Agency's Response: Concur

The Department agrees with this finding and will implement the following:

- Distribute audit findings to staff and reiterate importance and requirements related to:
  - linking purchases with employment outcomes;
  - collecting and reconciling receipts for purchases;

# State of Arizona

## Corrective action plan

### Year ended June 30, 2018

- Conduct quality assurance testing monthly. Auditors from the Quality Assurance and Integrity Administration will randomly select open and closed cases for audit each month and use a predefined rubric to evaluate compliance.
- Supervisors will review the Pass/Fail items with counselors. Coaching and mentoring discussions will take place to change behaviors. Disciplinary action will be pursued as appropriate if issues are not resolved after coaching and mentoring.

#### **2018-104**

CFDA number and program name: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States  
Agency: Department of Economic Security  
Name of contact person and title: Kristen Mackey, RSA Administrator  
Anticipated completion date: June 30, 2019  
Agency's Response: Concur

The Department agrees with this finding and will implement the following:

- Distribute audit findings to staff and reiterate the importance of and requirements related to completing the Eligibility determination within 60 calendar days from the date of application or to have a signed extension in place prior to the 60th calendar day;
- Release eligibility compliance report weekly to managers and supervisors;
- Develop and implement countermeasures to address cases noted as out of compliance;
- Conduct quality assurance testing monthly. Auditors from the Quality Assurance and Integrity Administration will randomly select open and closed cases for audit each month and use a predefined rubric to evaluate compliance; and
- Supervisors will review the Pass/Fail items with counselors. Coaching and mentoring discussions will take place to change behaviors. Disciplinary action will be pursued as appropriate if issues are not resolved after coaching and mentoring.

#### **2018-105**

CFDA number and program name: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States  
Agency: Department of Economic Security  
Name of contact person and title: Kristen Mackey, RSA Administrator  
Anticipated completion date: June 30, 2019  
Agency's Response: Concur

The Department agrees with this finding and will implement the following:

- Distribute audit findings to staff and reiterate the importance of and requirements related to completing the Individualized Plan for Employment (IPE) within 90 calendar days from the date of eligibility or to have a signed extension in place prior to the 90th calendar day;
- Release IPE compliance report weekly to managers and supervisors;
- Develop and implement countermeasures to address cases noted as out of compliance; and
- Conduct quality assurance testing monthly. Auditors from the Quality Assurance and Integrity Administration will randomly select open and closed cases for audit each month and use a predefined rubric to evaluate compliance.

## State of Arizona

### Corrective action plan

#### Year ended June 30, 2018

- Supervisors will review the Pass/Fail items with counselors. Coaching and mentoring discussions will take place to change behaviors. Disciplinary action will be pursued as appropriate if issues are not resolved after coaching and mentoring.

### 2018-106

TANF Cluster

CFDA number and program name: 93.558 Temporary Assistance for Needy Families

Agency: Department of Economic Security

Name of contact person and title: Tim Tucker, Deputy Workforce Administrator

Anticipated completion date: February 22, 2019

Agency's Response: Concur

The Department agrees with this finding and implemented the following:

- The Jobs Contract Provider re-trained all staff to ensure understanding of the sanction process, with emphasis on the Notice of Adverse Action (NOAA). The training focused on the NOAA being sent timely and giving the individual 10 days advance notice of TANF Cash Assistance being decreased or stopped (Jobs Program Policy, Section 800). The training also emphasized best practices to ensure NOAA's are sent accurately, timely, and that the sanction is imposed; and
- The Division of Benefits and Medical Eligibility coached the individual case worker on the programmatic requirements for all TANF eligibility decisions related to determining a child's relationship to the caretaker, which includes legal and blood relation; it was stressed that the case record must include documentation that supports this requirement. The individual case worker's Supervisor reviewed the TANF policy and procedures specific to mandatory relationship requirements and documentation standards, with staff during their team huddle and team meeting. Program Administrators reminded Regional Program Management of the requirement to verify and document the relationship of the adult applying for TANF benefits to each dependent child included in the budgetary unit and ask that they share this information with their regions during the next monthly meeting. This information was also shared with the Training Unit requesting they review their TANF training materials to ensure the verification and documentation requirements include the details required to support the TANF eligibility determinations.

### 2018-107

CFDA number and program name: 93.658 Foster Care Title IV-E

Agency: Department of Child Safety

Name of contact person and title: Thea Bish, OLR Program Administrator

Anticipated completion date: March 2018

Agency's Response: Concur

The Department of Child Safety (Department) will implement the following action items:

The Department implemented new internal control procedures and verified all group home employees had the proper background checks by March 2018. During the time of non-compliance, there were no children who were placed in the identified group homes who were in danger as a result of the delayed safety checks. As of March 2018, the finding was fully corrected, and new procedures include the following:

# State of Arizona

## Corrective action plan

### Year ended June 30, 2018

In early 2018, the Office of Licensing and Regulation (OLR) implemented database (Quick Connect) enhancements to permit Child Welfare Providers to enter employees and volunteers into the Department's electronic database within 5 days of hire to request the Central Registry check and to document the fingerprint card request/card number. The Department's electronic database has the ability to interface with the Department of Public Safety on a daily basis. This enhancement enables OLR to receive notification of any denied, suspended, revoked, and expired Level I Fingerprint Clearance Cards for any staff or volunteers. The database issues a daily report to OLR with pending requests for Central Registry background checks. An OLR designee completes the safety checks and enters the results into the database within two weeks. The database auto generates electronic updates to the Child Welfare Agency requestor when the request is made, and the results are completed and entered by OLR.

In April 2018, all contracted Child Welfare Agencies were issued a contract amendment requiring each Agency to utilize two standard forms, Agency Roster and Background Check Authorization Form, to report all employees and volunteers on the first of each month to OLR and obtain authorization from the staff or volunteer to complete a background check. At implementation of the contract amendment, OLR began tracking the timeliness of Agency Roster Submissions. OLR identified timely submission by Child Welfare Agencies was not occurring. In September 2018, a process was developed to track and monitor each Child Welfare Agency without timely submissions. This process increased the timeliness of agency roster submissions.

In June 2018, a process was developed by the Department to notify Child Welfare Agencies when a Level I Fingerprint Clearance Card is denied, suspended, revoked or expired or a substantiated DCS finding is entered into the Central Registry. This notification serves as a courtesy notice to the Child Welfare Agency to follow up and does not disclose details of charge or reason.

On a quarterly basis, OLR staff review agency roster reports to ensure employees and volunteers identified on the rosters are entered in the Quick Connect database. In addition, OLR staff audit Child Welfare Agency's personnel files during on-site monitoring visits.

OLR will continue to monitor and evaluate the current process. Reviews occur quarterly to ensure continuous improvement. OLR is in the process of identifying a designee to complete monthly audits of the rosters to ensure consistency and thoroughness of the review process. OLR is developing a notification process for the Child Welfare Agencies when an invalid Level I Fingerprint Clearance Card status is identified. The Child Welfare Agency's response will include a formal plan to ensure child safety.

## 2018-108

CFDA numbers and program names: 93.658 Foster Care Title IV-E  
93.659 Adoption Assistance

Agency: Department of Child Safety

Name of contact person and title: Ana Costache, DCS Finance Manager

Anticipated completion date: FY 2019

Agency's Response: Concur

The Department will implement the following action items:

During fiscal year 2019, the Department strengthened procedures and protocols for cash processing. The improvement in cash management is evident in the Department's performance for fiscal year 2018. Effective



## **State of Arizona**

### **Corrective action plan**

### **Year ended June 30, 2018**

December 2018, the Department implemented and tested procedures to ensure cash is received to cover payroll costs only on the Wednesday of payroll week, per fiscal year 2019 Treasury State Agreement (TSA). The desktop procedures were also updated immediately to reflect this change.

The Department draws in a large portion of Adoption Assistance at the beginning of each month using an estimate for expenses scheduled to post during the monthly CHILDS' interface. Sometimes the estimate is too high and requires a return. However, when check cancellations and other adjustments are concurrent to the high estimate the \$1,000 minimum return requirement is typically not met. To assist in easily identifying instances in which a return did not meet the \$1,000 minimum, the Department has designed a tracking tool that is updated and monitored daily. The tool was implemented in June 2018.

The Department requires staff to perform the draw down process on a daily basis. On the top left corner of the Daily Draw Down Packet cover page, there is an automated formula that displays the current date. Upon review and approval, the manager is responsible for checking the date to ensure it is the current day. Therefore, it is implied that the signature date is the date shown on the cover page. The Department implemented this process in June 2018.

### **2018-109**

TANF Cluster

CFDA number and program name: 93.558 Temporary Assistance for Needy Families

CFDA numbers and program names: 93.658 Foster Care Title IV-E

93.659 Adoption Assistance

93.667 Social Services Block Grant

Agency: Department of Child Safety

Name of contact person and title: Ana Costache, DCS Finance Manager

Anticipated completion date: November 2018

Agency's Response: Concur

The Department implemented the following action items:

After modifying controls to the Department's cost allocation process in May 2018 and correcting errors to its expenditures and revenues in August and September 2018, respectively, the Department went a step further in November 2018 and implemented a monthly post cost allocation process to monitor, review, and reconcile the ARMS and Population Factor percentages allocated to indirect costs. An analyst has been assigned this standard work task and the desktop procedure was updated in the same month.

### **2018-110**

CFDA number and program name: 93.917 HIV Care Formula Grants

Agency: Department of Health Services

Name of contact person and title: Ricardo Fernandez, Ryan White Part B/ADAP Program Director

Anticipated completion date: April 30, 2019

Agency's Response: Concur

# State of Arizona

## Corrective action plan

### Year ended June 30, 2018

The Ryan White Part B/ADAP Program is addressing the issue of spending pharmaceutical rebates outside of the period in which they were received by developing policies and procedures to govern our charging of rebate funds.

These pharmaceutical rebates policies will ensure the following:

- Rebate funds spent by the program will be spent only during the period of performance in which those funds were earned for expenses incurred during that period of performance.
- Compliance will be tested quarterly in AFIS to ensure that rebate funds earned in a period of performance are only utilized for expenses incurred during that period of performance.

This testing will add an additional level of review to help identify and correct errors prior to the closure of a period of performance. This will allow errors to be corrected promptly and will help us determine early on if our policies are effective rather than waiting until the end of the project period.

These policies will ensure our matching requirements through the HIV AIDS Care Formula Grant are fully complied with and ensure that we spend pharmaceutical rebates in the period which they were incurred.

These policies will be written in consultation with the Grants and Finance offices. They will be completed and implemented by April 30, 2019.

## 2018-111

CFDA number and program name: 93.917 HIV Care Formula Grants

Agency: Department of Health Services

Name of contact person and title: Ricardo Fernandez, Ryan White Part B/ADAP Program Director

Anticipated completion date: April 30, 2019

Agency's Response: Concur

The Ryan White Part B/ADAP Program is addressing the issue of not having in place proper internal controls and policies and procedures to review and monitor our matching requirement under the HIV AIDS Care Formula Grants requirements by developing policies and procedures to govern our monitoring of the state matching contribution.

These matching policies will ensure the following:

- Will utilize rebate moneys expended as part of the match contribution and will not utilize rebate funds received as match; and
- Will align the matching funds used as match with the award period of the Ryan White Part B/ADAP program.

These policies will ensure our matching requirements through the HIV AIDS Care Formula Grant are fully complied with.

These policies will be written in consultation with the Grants and Finance offices. They will be completed and implemented by April 30, 2019.

**State of Arizona**  
**Corrective action plan**  
**Year ended June 30, 2018**

**2018-112**

CFDA number and program name: 93.917 HIV Care Formula Grants

Agency: Department of Health Services

Name of contact person and title: Ricardo Fernandez, Ryan White Part B/ADAP Program Director

Anticipated completion date: April 30, 2019

Agency's Response: Concur

The Ryan White Part B/AIDS Drug Assistance Program had previously identified in the fall of 2018 that monitoring was required of all subrecipients, including those that had previously been exempted: the Maricopa Integrated Health System (MIHS) and Maricopa County Ryan White Part A program.

As such in fiscal year 2019 the Ryan White Part B/AIDS Drug Assistance Program has already begun monitoring that site visits are conducted of both the Maricopa Integrated Health System and Maricopa County Ryan White Part A program. ADHS will issue reports to both organizations on any findings identified and both subrecipients will submit quality improvement plans to address any issues identified. ADHS will then work with our jurisdictional planner, to implement any quality improvements identified as being needed.

We expect this monitoring process and quality improvements to be completed by April 30, 2019.

**2018-113**

Special Education Cluster (IDEA)

CFDA numbers and program names: 84.027 Special Education—Grants to States

84.173 Special Education—Preschool Grants

Agency: Department of Education

Name of contact persons and titles: Alissa Trollinger, ESS Deputy Associate Superintendent, and  
Chris Brown, ESS Director of Operations

Anticipated completion date: May 2019

Agency's Response: Concur

The Arizona Department of Education (ADE) agrees with this finding and has worked to arrange an advance payment methodology to ensure that funds exist before expenditures are incurred for the Federal program. Exceptional Student Services (ESS) requests one month of expenditures in advance from the Governor's Office, ensuring there is enough funding to operate on. As of May 2019, this Federal project will no longer exist, however we will apply this methodology to other programs as applicable.

**2018-114**

CFDA number and program name: 10.558 Child and Adult Care Food Program

Agency: Department of Education

Name of contact person and title: Kenny Barnes, Co-Director, Community Nutrition

Anticipated completion date: July 2018

Agency's Response: Concur

The Arizona Department of Education (ADE) agrees with this finding and has implemented the recommendations. An online Management Plan and Budget was created that allows sponsors to indicate additional funding sources that could be used to pay for any program costs that may be unallowable with

# State of Arizona

## Corrective action plan

### Year ended June 30, 2018

federal monies. Due to the timing of the most recent audit for period ending June 30, 2017, this was a repeat finding. Community Nutrition trained sponsors on the online Management Plan and Budget in July 2018 and went live for fiscal year 2019 renewals and new applicants.

#### **2018-115**

CFDA number and program name: 84.048 Career and Technical Education—Basic Grants to States

Agency: Department of Education

Name of contact person and title: Cathie Raymond, State Director for CTE

Anticipated completion date: June 2019

Agency's Response: Concur

The Arizona Department of Education (ADE) agrees with this finding and will implement the recommendations. During the 2017-2018 school year, ADE-CTE worked on developing a postsecondary monitoring document to be utilized for local subrecipient monitoring visits. During the federal monitoring visit from the Office of Career, Technical & Adult Education (OCTAE) during March 2018, ADE-CTE had a chance to review the instrument with federal program staff to secure their feedback. Subsequently, changes were made to the postsecondary instrument based on their suggestions. Two monitoring visits were completed prior to the end of the school year at the Coconino Community College and the Mohave Community College. By the end of the 2018-2019 school year, the remaining eight community colleges will have received a monitoring visit and be provided technical assistance. Future monitoring visits will occur on a five-year rotation, with two community colleges being visited on an annual basis. Staff will also remain available to postsecondary subrecipients for needed technical assistance and to provide support for follow-up on the recent monitoring visits. In addition, the ADE-CTE will add the ten community college subrecipients to the pool of entities included on the "At-Risk Evaluation" completed on an annual basis. This evaluation includes an assessment of whether or not subrecipients are meeting the State Adjusted Levels of Performance (SALP) and whether or not they are in compliance with the federal Perkins requirements.

#### **2018-116**

Fish and Wildlife Cluster

CFDA numbers and program names: 15.605 Sport Fish Restoration

15.611 Wildlife Restoration and Basic Hunter Education

Agency: Arizona Game and Fish Department

Name of contact person and title: Kevin Hodgkins, CFO

Anticipated completion date: June 30, 2020

Agency's Response: Do Not Concur

The Department's Federal Aid Coordinator, Budget Control Staff, and other Department employees are working collaboratively with the Department of Interior's Office of Inspector General and U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration (WSFR) Policy Staff at their Headquarters and with WSFR's Region 2 office to initiate and draft a Corrective Action Plan (CAP). Department staff and WSFR staff met in person on March 7, 2019, to discuss a preliminary draft CAP. It is anticipated that the draft CAP will be finalized in late April or early May 2019.

Douglas A. Ducey  
Governor



Elizabeth Thorson  
Interim Director

ARIZONA DEPARTMENT OF ADMINISTRATION

GENERAL ACCOUNTING OFFICE

100 NORTH FIFTEENTH AVENUE · SUITE 302  
PHOENIX, ARIZONA 85007

Phone: (602) 542-5601

March 28, 2019

Lindsey Perry  
Auditor General  
2910 N. 44<sup>th</sup> St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying schedule of prior audit findings as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

D. Clark Partridge  
State Comptroller

cc: Nicole Franjevic  
Amanda Compton

**State of Arizona**  
**Summary schedule of prior audit findings**  
**Year ended June 30, 2018**

**Status of financial statement findings**

**2017-01, 2016-03, 2015-03, 2015-09**

State agencies should improve their risk-assessment process to include information technology security  
Status: Partially corrected

Due to the complexity of the finding, and the need to implement changes across multiple agencies, the State was unable to fully remediate the finding during the fiscal year. The State is working to develop, implement and publish policies and procedures to resolve gaps. Each agency has prepared detailed statuses for this finding.

**2017-02, 2016-04, 2015-02, 2015-04, 2015-08**

State agencies should improve access controls over their information technology resources  
Status: Partially corrected

Due to the complexity of the finding, and the need to implement changes across multiple agencies, the State was unable to fully remediate the finding during the fiscal year. The State is working to develop, implement and publish policies and procedures to resolve gaps. Each agency has prepared detailed statuses for this finding.

**2017-03, 2016-05, 2015-03, 2015-09**

State agencies should improve their configuration management processes over their information technology resources  
Status: Partially corrected

Due to the complexity of the finding, and the need to implement changes across multiple agencies, the State was unable to fully remediate the finding during the fiscal year. The State is working to develop, implement and publish policies and procedures to resolve gaps. Each agency has prepared detailed statuses for this finding.

**2017-04, 2016-06, 2015-02, 2015-03, 2015-09**

State agencies should improve security over their information technology resources  
Status: Partially corrected

Due to the complexity of the finding, and the need to implement changes across multiple agencies, the State was unable to fully remediate the finding during the fiscal year. The State is working to develop, implement and publish policies and procedures to resolve gaps. Each agency has prepared detailed statuses for this finding.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### **2017-05, 2016-07, 2015-11**

State agencies should improve their contingency planning procedures for their information technology resources

Status: Partially corrected

Due to the complexity of the finding, and the need to implement changes across multiple agencies, the State was unable to fully remediate the finding during the fiscal year. The State is working to develop, implement and publish policies and procedures to resolve gaps. Each agency has prepared detailed statuses for this finding.

#### **2017-06, 2016-08, 2015-05**

The Arizona Department of Administration's Data Center should strengthen its contracts with state agencies

Status: Not corrected

Due to staff turnover and the need to rework contracts across multiple agencies, Arizona Department of Administration-Arizona Strategic Enterprise Technology Office (ADOA-ASET) was unable to remediate the finding during the fiscal year. ADOA-ASET will work to delineate responsibilities between ADOA and state agency responsibilities as appropriate and then strengthen contracts.

#### **2017-07, 2016-09**

The Department of Administration's State Procurement Office should strengthen its policies and procedures over monitoring its contract with its ProcureAZ vendor

Status: Fully corrected

#### **2017-08**

The Department of Education should reconcile its internal information system to the State's general ledger accounting system

Status: Partially corrected

The fiscal year 2018 reconciliation began on May 1, 2018, with the final reconciliation of all payments on August 28th. The fiscal year 2019 state payments were reconciled on November 8, 2018. Work is under way to automate the reconciliation process for Basic State Aid (BSA), Additional State Aid (ASA), Classroom Site Fund (CSF), and Instructional Improvement Fund (IIF). Currently automation for BSA and ASA is complete, accounting for \$4.9 million of the \$5.6 million appropriated funds for fiscal year 2019. The automation for CSF and IIF is expected to be complete in the near future, accounting for an additional \$620 million of the appropriated funds. Reconciliation is currently occurring monthly.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### **2017-09, 2016-02**

The Department of Insurance should improve its workers' compensation claim management process over insolvent insurance carriers

Status: Partially corrected

Reason for recurrence: It is prudent for any entity handling claims under insurance policies, at intervals determined by those charged with its governance, to undergo an independent review of its claims handling and obtain an expert opinion on whether its claims handling meets industry standards for accuracy and propriety. The Department of Insurance (Department) has not been able to identify a qualified vendor that is currently under contract with the State to perform such an audit. Also, the Department has not been able to issue a solicitation to identify and contract with a qualified vendor to perform a claims audit. The Department will continue its efforts to contract with a qualified vendor to perform a claims audit.

Actions taken:

- A new third-party administrator (TPA) began processing insolvent insurer workers' compensation claims for the Department.
- The Department reviews the claims being processed on a daily basis. Any questions are discussed with TPA.
- The TPA provides the Department a daily check register of claim payments made on its behalf. Department staff follow up utilizing access to TPA's system to validate propriety and accuracy of payments.
- A Department representative meets in person with the TPA every other week to discuss particularly difficult claims.

Remaining actions: The Department continues to seek an information technology solution that will allow for the data with respect to the substantial book of open insolvent insurer claims to be loaded on to the Department's claims system and updated on a regular basis.

#### **2017-10, 2016-10, 2015-10**

The Department of Revenue should continue to strengthen its procedures for processing income tax revenues

Status: Not corrected

Due to the complexity of the finding and lack of necessary resources, the Department was unable to remediate the finding during the fiscal year. The Department is in the planning phase of a project that will strengthen procedures for processing income tax revenues. The project is in the planning and requirements gathering stage. The project will be ran through the Department's governance process with an estimated completion date by the end of fiscal year 2020.



# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### **2017-11**

The Department of Revenue should have effective policies and procedures in place to ensure unclaimed and abandoned tax refunds are reported to the Department's Unclaimed Property Unit and are properly reported in the State's financial statements

Status: Fully corrected

**See the Universities Responses section at the end of this report for the summary schedule of prior audit findings for findings 2017-12 through 2017-21.**

#### **Other auditors' findings**

#### **2017-22**

Significant audit adjustment

Status: Fully corrected

#### **Status of federal award findings and questioned costs**

#### **2017-101, 2016-103, 2015-103, 2014-102, 2013-103, 12-103, 11-103**

CFDA numbers and names: Various

Agency: Department of Administration

Status: Not corrected

Reason for reoccurrence: We have an established process in place for monitoring legislation and have on multiple occasions, advised that these transfers were, in our opinion, not consistent with established Federal cost principles and would probably result in an obligation to the Federal government. However, if the State does transfer monies, there may continue to be disallowed costs that will require repayment with applicable interest.

Remaining actions: This is a cross-cutting finding and is appropriately being addressed with the U.S. Department of Health and Human Services, Cost Allocation Services (DHHS-CAS) for the payment and appropriate resolution of the questioned costs. We are committed to continue to work with the DHHS-CAS and appropriate bodies within the State, to the best of our ability, to find an equitable resolution to this issue. It should be noted that the number of fund transfers required by legislation have diminished significantly.

**State of Arizona**  
**Summary schedule of prior audit findings**  
**Year ended June 30, 2018**

**2017-102, 2016-106**

CFDA numbers and names: 84.027 Special Education—Grants to States  
84.173 Special Education—Preschool Grants

Agency: Department of Education  
Status: Fully corrected

**2017-103, 2016-105, 2015-118**

CFDA numbers and names: 84.027 Special Education—Grants to States  
84.173 Special Education—Preschool Grants

Agency: Department of Education  
Status: Fully corrected

**2017-104**

CFDA numbers and names: 84.027 Special Education—Grants to States  
84.173 Special Education—Preschool Grants

Agency: Department of Education  
Status: Fully corrected

**2017-105**

CFDA numbers and names: 84.027 Special Education—Grants to States  
84.173 Special Education—Preschool Grants

Agency: Department of Education  
Status: Fully corrected

**2017-106**

CFDA numbers and names: 84.027 Special Education—Grants to States  
84.173 Special Education—Preschool Grants

Agency: Department of Education  
Status: Partially corrected

Reason for recurrence: In order for the finding to be resolved, there needed to be a 30-day advance payment. However, this was delayed when there were concerns that advancing funds may not be available under IDEA Part D. The Arizona Department of Education (ADE) had to consult with the U.S. Department of Education first before the cash advance system could be implemented.

Actions taken: The Deputy Associate Superintendent and Director of Operations of Exceptional Student Services have drafted policies and procedures to interact with the agency finance department to ensure that special education federal awards are only charged for costs specifically incurred for that program.

The policies and procedures for a 30-day advance payment were drafted, and a payment request was issued to the Governor's Office by ADE in June 2018.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

Remaining actions: Finalize the policies and procedures.

#### **2017-107**

CFDA number and name: 84.011 Migrant Education—State Grant Program

Agency: Department of Education

Status: Partially corrected

Reason for recurrence: The Arizona Department of Education (ADE) needed to find a qualified contractor that would be able to properly develop an accurate funding formula. Once provided to ADE, it needed to be approved by the Office of Migrant Education, which took several months to review for final approval.

Actions taken: The Migrant Education Program has been utilizing the same funding formula since 2008. This formula does not adequately take into account the availability of funds from other federal, state, and local programs when determining subgrant amounts. ADE has contracted Afton to review the Migrant Education Program funding formula and to assist in making appropriate changes in policies and practices.

Afton has provided Migrant Education with a draft template for the fiscal year 2019 funding formula.

Remaining actions: Migrant Education has completed its analysis and is waiting for approval from the Office of Migrant Education to implement it.

#### **2017-108**

CFDA number and name: 84.011 Migrant Education—State Grant Program

Agency: Department of Education

Status: Fully corrected

#### **2017-109**

CFDA number and name: 84.011 Migrant Education—State Grant Program

Agency: Department of Education

Status: Fully corrected

#### **2017-110, 2016-104, 2015-117**

CFDA number and name: 10.558 Child and Adult Care Food Program

Agency: Department of Education

Status: Partially corrected

Reason for recurrence: The Child and Adult Care Food Program (CACFP) had added the correct language for renewing sponsors on the Financial Administrative Form (FAF). But that verbiage was not added for the FAF for any new applications received. Once CACFP was made aware in March 2018 that the language had to be added for new sponsors, it was corrected at that time.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

Actions taken: An online Management Plan and Budget was created that allows sponsors to indicate additional funding sources that could be used to pay for any program costs that may be unallowable with federal monies.

Remaining actions: Community Nutrition will train sponsors on the online Management Plan and Budget in July 2018 and will go live for fiscal year 2019 renewals and new applicants.

#### **2017-111**

CFDA number and name: 10.558 Child and Adult Care Food Program  
Agency: Department of Education  
Status: Fully corrected

#### **2017-112**

CFDA number and name: 10.558 Child and Adult Care Food Program  
Agency: Department of Education  
Status: Fully corrected

**See the Universities Responses section at the end of this report for the summary schedule of prior audit findings for finding 2017-113.**

#### **2017-114, 2016-112**

CFDA number and name: 93.658 Foster Care Title IV-E  
Agency: Department of Child Safety  
Status: Partially corrected

The Department implemented new internal control procedures and verified all group home employees had the proper background checks by March 2018. At that time, the finding was fully corrected and new procedures included the following:

- Modifying the electronic database (Quick Connect) for group homes to submit background check requests.
- Amending group home contract to require the submission of monthly rosters to the Department on the first of every month.
- Reconciling group home roster with electronic database on a monthly basis.

The finding will be fully corrected in fiscal year 2019.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### **2017-115, 2016-114**

CFDA number and name: 93.659 Adoption Assistance

Agency: Department of Child Safety

Status: Partially corrected

The Department implemented some measures to ensure processes and procedures were accurate and met standards in fiscal year 2018.

The Department has taken the following actions:

- Reconciled the Department's sub-funds in October 2017.
- Created a daily query for cash balances to monitor cash per grant and to accompany request for draw prior to approval in December 2017.
- Cross trained new team members on cash management process in April 2018.
- Completed visual monitoring of fund balances in July 2017.
- Updated desk procedure on Federal cash draw process to reflect new Treasury State Agreement in June 2018.
- Updated federal cash draw process flow charts to reflect new Treasury State Agreement in June 2018.

Although controls were developed, they were insufficient to fully correct the finding. The Department will include:

- Strengthening procedures and protocols for cash processing.
- Ensuring staff perform the draw down process on a daily basis.

The finding will be fully corrected in fiscal year 2019.

#### **2017-116**

CFDA number and name: 93.659 Adoption Assistance

Agency: Department of Child Safety

Status: Fully corrected

#### **2017-117**

CFDA numbers and names: 93.558 Temporary Assistance for Needy Families

93.658 Foster Care Title IV-E

93.659 Adoption Assistance

93.667 Social Services Block Grant

Agency: Department of Child Safety

Status: Not corrected

The Department implemented the Corrective Action Plan in fiscal year 2019 that included the following actions:

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

- Developed a monthly reconciliation process for pool distribution in April 2018.
- Completed a monthly post cost allocation run assurance that pools are cleared to zero in October 2017.
- Created a desk procedure for cost allocation process in September 2018.
- Remitted allocated funds to the federal government in August 2018.

The finding will be fully corrected in fiscal year 2019.

### 2017-118

CFDA numbers and names: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States  
93.558 Temporary Assistance for Needy Families

Agency: Department of Economic Security

Status: Partially corrected

In response to this finding, the Department met with the State General Accounting Office to discuss the Treasury State Agreement (TSA) and the unsustainable cash flow issue it created for the agency. The General Accounting Office submitted a new TSA agreement for fiscal year 2019 that meets the agency's cash flow needs, and the Department will modify its draw patterns in accordance beginning in fiscal year 2019.

### 2017-119

CFDA number and name: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States

Agency: Department of Economic Security

Status: Partially corrected

Reason for finding's recurrence:

Additional system changes were made in July 2018. It is anticipated that these changes will have a positive impact during the next single audit review.

Actions taken to date:

- Any plan that exceeds \$10,000 requires a high cost justification narrative which details the anticipated outcomes and service needs as they relate to obtaining employment.
- Supervisors review and approve/disapprove the Individualized Plan for Employment (IPE).
- An escalation threshold has been developed to elevate approvals up through the management levels with every subsequent \$10,000 of added services.
- Supervisors are conducting random sample reviews for each counselor on a quarterly basis to ensure that services provided are allowable and contribute to employment outcomes.

Remaining planned action:

- Develop a method to report to leadership the results of sampling reviews.
- Implement a randomized case review process utilizing auditors from the Quality Assurance and Integrity Administration. Auditors will conduct monthly case reviews and provide a Pass/Fail report to Arizona Rehabilitation Services Administration (RSA) leadership.
- IPE workshops will be hosted by policy staff to provide additional guidance and clarification.

**State of Arizona**  
**Summary schedule of prior audit findings**  
**Year ended June 30, 2018**

**2017-120, 2016-115, 2015-105, 2014-104, 2013-104, 12-104, 11-106,  
10-108**

CFDA numbers and names: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States  
84.390 ARRA—Rehabilitation Services—Vocational Rehabilitation Grants to  
States, Recovery Act

Agency: Department of Economic Security  
Status: Partially corrected

Reason for finding's recurrence: Staff turnover has delayed the Department from implementing the recommendations.

Actions taken to date:

- Established a process by which management staff review eligibility compliance statistics on a weekly basis.
- Revised the procedure for weekly leadership huddle meetings to include a review of reports related to eligibility compliance with weekly metrics.
- Developed an eligibility compliance data tool to review eligibility compliance at both the statewide and regional levels.
- Provided mandatory Eligibility Compliance training to all supervisors and counselors. The training is followed by a mandatory Eligibility Compliance test with a requirement to pass the test with a 100 percent.
- Included a performance measure on the supervisor and counselor performance management tool to track compliance. Performance Improvement Plans will be implemented with supervisors and counselors who are not meeting the 60-day eligibility timeframe or have failed to execute a valid eligibility extension with the required client signature.
- Implemented required eligibility training for all newly hired managers, supervisors, and counselors to be followed by a mandatory post-test to check for understanding.
- Implemented Quarterly Training
- Implemented a requirement for staff not meeting compliance standards to retake the eligibility training course.
- Developed an eligibility compliance data tool to review eligibility compliance to report at the office, supervisor, and counselor level. Bi-weekly reports generated and sent to management for review.

Remaining planned action:

- Continue to monitor the compliance through weekly and monthly metric measurements to ensure compliance.
- Review quality assurance and performance reviews monthly and will provide staff training to specific personnel as necessary.
- The Department will re-evaluate compliance performance in June 2018 to determine if additional actions are needed to ensure compliance.
- Implement standard work management review of program performance reports monthly.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### **2017-121, 2016-116, 2015-107**

CFDA number and name: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States  
Agency: Department of Economic Security  
Status: Fully corrected

#### **2017-122**

CFDA number and name: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States  
Agency: Department of Economic Security  
Status: Fully corrected

#### **2017-123**

CFDA number and name: 93.558 Temporary Assistance for Needy Families  
Agency: Department of Economic Security  
Status: Partially corrected

Reasons for finding's recurrence: The Department was in the process of finalizing its policy notification. Further, additional training and coaching is needed.

Action taken to date: The Department issued a policy notification to all staff on April 23, 2018. This notification included a reminder of the programmatic requirements for all TANF eligibility decisions related to determining a child's relationship to the caretaker, which includes legal and blood relation. In the notification, it was also stressed that the case record must include documentation that supports this requirement. All Supervisors were required to review the policy notification with their staff by May 31, 2018. This additional information was also shared with the Training Unit, which reviewed its TANF training materials to ensure the documentation requirements include the details required to support the TANF eligibility determinations.

Remaining planned action: The Department will implement the following steps to address this finding:

- The Jobs Contract Provider will re-train all staff to ensure understanding of the sanction process, with emphasis on the Notice of Adverse Action (NOAA). The training will focus on the NOAA being sent timely and giving the individual 10 days advance notice of TANF Cash Assistance being decreased or stopped (Jobs Program Policy, Section 800). The training will also emphasize best practices to ensure NOAA's are sent accurately, timely, and that the sanction is imposed.
- The Division of Benefits and Medical Eligibility will coach the individual case worker on the programmatic requirements for all TANF eligibility decisions related to determining a child's relationship to the caretaker, which includes legal and blood relation; it will be stressed that the case record must include documentation that supports this requirement. The individual case worker's Supervisor will review the TANF policy and procedures specific to mandatory relationship requirements and documentation standards, with staff during their team huddle and team meeting. Program Administrators will remind Regional Program Management of the requirement to verify and document the relationship of the adult applying for TANF benefits to each dependent child included in the budgetary unit and ask they share this information with their regions during the next monthly meeting. This information will also be shared with the Training Unit requesting they review their TANF training materials to ensure the verification and documentation requirements include the details required to support the TANF eligibility determinations.



# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### 2017-124

CFDA number and name: 93.558 Temporary Assistance for Needy Families

Agency: Department of Economic Security

Status: Partially corrected

Reasons for finding's recurrence:

The Department is in the process of finalizing the ancillary assessment tool. Once complete, the Quality Assurance (QA) staff will receive a brief training on the assessment questions and implement the ancillary tool into their sample reads. The Workforce Administration will communicate audit changes to the Jobs Program Contractors prior to implementation.

Actions taken to date:

- Issued Policy Broadcast to the Jobs Program contractors to remind the Jobs Program contractors and interested parties of the sanction process outlined in the Jobs Program Policy Manual and Jobs Program User Guide.

Remaining planned action:

- Develop assessment questions for a standalone ancillary tool to elaborate on or focus on areas beyond the current contractual tool. The assessment questions will be developed and used to evaluate the Job Program contractors and the sanction process.
- Train the QA staff on the ancillary tool and a refresher overview of the policy and procedures related to noncompliance. QA staff will implement the ancillary tool into their sample reads.
- The Workforce Administration will communicate changes to the Jobs providers prior to implementation.

#### 2017-125, 2016-121, 2015-115, 2014-109

CFDA numbers and names: 10.551 Supplemental Nutrition Assistance Program

10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

17.225 Unemployment Insurance

17.258 WIOA Adult Program

17.259 WIOA Youth Activities

17.278 WIOA Dislocated Worker Formula Grants

84.181 Special Education—Grants for Infants and Families

84.126 Rehabilitation Services Vocational Rehabilitation Grants to States

93.558 Temporary Assistance for Needy Families

93.575 Child Care and Development Block Grant

93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

93.563 Child Support Enforcement

93.658 Foster Care Title IV-E

93.659 Adoption Assistance

93.667 Social Services Block Grant

96.001 Social Security—Disability Insurance

Agency: Department of Economic Security

Status: Fully corrected

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### 2017-126

CFDA number and name: 93.092 Affordable Care Act (ACA) Personal Responsibility Education Program  
Agency: Department of Health Services  
Status: Partially corrected

Reason for finding recurrence: The implementation of this new process crosses the entire agency and is an extensive and time-consuming task.

Actions taken:

- Developed a training program for all subrecipients and associated program staff defining “adequate documentation” required to support Contractor Expenditure Reports (CER’s).
- Hired an accountant to support a risk-based approach to review CER’s for compliance with adequate documentation requirements.
- Drafted an agency policy on subrecipient monitoring.

Remaining planned action: Continue implementation throughout the agency and finalize agency policy.

#### 2016-107

CFDA numbers and names: 10.553 School Breakfast Program  
10.555 National School Lunch Program  
10.556 Special Milk Program for Children  
10.559 Summer Food Service Program for Children

Agency: Department of Education  
Status: Fully corrected

#### 2016-110

CFDA number and name: 10.557 Special Supplemental Nutrition Program for Women, Infants and Children  
Agency: Department of Health Services  
Status: Not corrected

Reason for finding recurrence:

During fiscal year 2017, the agency laid the groundwork including developing standard work for a new process that would be implemented with the start of the Federal fiscal year 2018. The action included updating the subaward documents to be aligned with the requirements outlined in 2 CFR §200.331(a). Due to the turnover in procurement and key leadership positions, the action plan was not implemented.

Planned Actions:

- Develop policies and procedures that outline the requirements of 2 CFR §200.331(a)
- Distribute and train staff on policies and procedures
- Align subaward documents with the requirements of 2 CFR §200.331(a)

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### 2016-111

CFDA number and name: 93.558 Temporary Assistance for Needy Families

Agency: Department of Child Safety

Status: Fully corrected

#### 2016-118, 2015-108

CFDA number and name: 17.225 Unemployment Insurance

Agency: Department of Economic Security

Status: Partially corrected

Reasons for finding's recurrence:

ETA 227—The ETA 227 report is quite complex and requires an independent test of every identifiable scenario for each cell on the ETA 227 report.

ETA 227 EUC—Due to the similarities, the investigation into the ETA 227 EUC report will begin after the ETA 227 report errors are identified and corrected.

ETA 581—Although there have been changes, the conditions that caused the ETA 581 report to be inaccurate still exist.

Action taken to date:

ETA 227—

- Management staff now review all ETA 227 reports and supporting documents prior to submission to DOL.
- The Department developed procedures to clearly identify compilation of the quarterly ETA 227 report by support staff and an independent review and approval process by upper management.
- Assigned an analyst to research the ETA handbook to learn about the ETA 227 report, and begin the investigation to identify the causes for the report's inaccuracies.

The Department has identified two areas that are believed to be negatively impacting the ETA 227 report.

ETA 581—

- Two analysts completed on-the-job training to help mitigate errors.
- Hired a programmer to assist the developer staff.
- The systems and programming unit provided snapshots of the Population 4 data universe for the quarters in calendar year 2015. A review of the universe was completed in September 2017.

ETA 191—Fully corrected

TAPR—Fully corrected

Remaining planned action:

ETA 227—

- Fix the existing programming issues that prevent recovery amounts from applying toward penalty balances appropriately. The programming changes for this discrepancy are in process. Once complete, the Department will test, document, and migrate the changes.
- Identify a method of reporting changes on the ETA 227 report that are made using a series of data sets.
- Validation after implementation of programming changes that all discrepancies have been resolved.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

ETA 227 EUC—The investigation for ETA 227 EUC report will begin once the ETA 227 report has been corrected.

ETA 581—

- Develop a workplan to accurately balance the receivables (Rated & Reimbursable) amounts
- Run an adhoc for six Collection reports, code system changes and complete user acceptance testing.
- Implement system changes into production.

Monitor in production to ensure the ETA 581 report inaccuracies have been resolved.

### **2016-119, 2015-109**

CFDA number and name: 17.225 Unemployment Insurance

Agency: Department of Economic Security

Status: Fully corrected

### **2014-112**

CFDA number and name: 84.010 Title I Grants to Local Educational Agencies

Agency: Department of Education

Status: Partially corrected

Reason for recurrence: The Arizona Department of Education (ADE) needed to have a full recalculation of all Title I-A allocations from fiscal years 2014-17, as well as needing to update the process for fiscal year 2018 and future years. This required time to find a qualified contractor that would be able to properly analyze and validate the calculations and processes. Once these were validated, it took the U.S. Department of Education several months to review everything for acceptance.

Actions taken: Because the execution of grant awards to subrecipients crosses multiple Single Audit periods, the ADE has further refined its process to include validating and documenting the posting of a subrecipients' Single Audit to the Federal Audit Clearinghouse prior to reimbursing them for any period for all awards.

ADE created new policies and procedures and updated the calculation template for the allocation process.

ADE procured Afton Partners, Inc., a third-party, independent fiscal consulting firm to analyze and validate the processes, policies and procedures used to recalculate these Title I allocations.

The fiscal year 2017-2019 allocation files have been reviewed and accepted by the U.S. Department of Education as complete and accurate.

Remaining actions: Execute Memorandum of Agreement with the U.S. Department of Education which will provide a schedule for when repayments will be made for past years to resolve miscalculations of Title I funds. All historically underfunded LEAs that are eligible to receive Title I-A funds in fiscal year 2019 and future years will be made whole over a period of 4 years.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

#### **2014-130**

CFDA number and name: 97.042 Emergency Management Performance Grants  
Agency: Department of Emergency and Military Affairs  
Status: Partially corrected

Reason for recurrence: The process was changed to have a review done including all the appropriate checks, but only one person was a part of the review. The updated procedures include several people reviewing prior to payment being made.

Actions taken: A copy of the subrecipient's current audit status from the Federal Audit Clearing House is required to be attached to each draw down request.

Policies and procedures were updated to include additional reviews prior to payment being made.

Remaining actions: Observe results of implementation to ensure full resolution.

#### **Other auditors' findings**

#### **2016-122**

CFDA numbers and names: 20.205 Highway Planning and Construction  
20.219 Recreational Trails Program  
Agency: Department of Transportation  
Status: Fully corrected

#### **2016-123**

CFDA numbers and names: 20.205 Highway Planning and Construction  
20.219 Recreational Trails Program  
Agency: Department of Transportation  
Status: Fully corrected

#### **2016-124**

CFDA number and name: 93.767 Children's Health Insurance Program  
Agency: Arizona Health Care Cost Containment System (AHCCCS)  
Status: Partially corrected

AHCCCS has partially corrected the matter. Below is a discussion of the items noted for 2017 and 2018, based upon follow-up, as well as the reasons for the finding's recurrence, the partial action taken by AHCCCS and the remaining planned action.

Using eligibility data, there were 48 identified individuals enrolled in the Kidscare eligibility category who were not transferred timely out of the Kidscare eligibility category in the month after the participant turned 19 in fiscal year 2017. Thus, we noted this finding was not corrected in fiscal 2017.

# State of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

Using eligibility data, there were 9 identified individuals enrolled in the Kidscore eligibility category (out of 29,733 enrolled at June 1, 2018) who were not transferred timely out of the Kidscore eligibility category in the month after the participant turned 19 in fiscal year 2018.

The following describes actions taken by AHCCCS to address the finding. To ensure individuals who turn 19 are transitioned out of the Kidscore category timely, AHCCCS implemented two system enhancements to support the automatic transfer out of the Kidscore program and redetermination of eligibility in the month following the youth's 19th birthday. The initial enhancement implementing an automated age-out job was implemented at the end of 2014. A further enhancement was identified for scenarios when the age-out month and the renewal month coincide. A system change was implemented at the end of March 2016 that changed the order of the automated jobs and runs the age-out job before the renewal job to prevent a pending renewal from extending eligibility in the wrong category. To identify and correct records that were processed before this date or that failed to transition timely for any reason, an ad hoc report and manual reconciliation process was implemented in October 2016 to identify records with members in an age-limited category past the month they aged out. Once identified, the reported records are distributed to the appropriate staff at each agency to redetermine eligibility or make corrections to the date of birth as needed. Increasing the number of staff working the report will expedite the process and reduce backlogs. All corrective actions as identified were implemented with the applicable refunds reported on the CMS-21 during federal fiscal year 2017 for the 2016 finding and federal fiscal year 2018 for the 2017 issues.

For the 2018 issues noted above, AHCCCS has identified two system problems that contributed to the finding recurring and individuals not being transferring out of Kidscore timely: (1) when a member's age change occurred within the three months prior to annual renewal, the age change cancelled out the renewal; and (2) Premium Billing job reinstated some members after the age job was run. AHCCCS has begun drafting a System Request to make an enhancement to HEAplus to ensure that the Kidscore eligibility is given block coverage end date through their 19th birthday month and a determination is made for ongoing eligibility. While the System Request is being created and implemented, the contractor is running a query to find cases that fall into this scenario and they are being manually processed by the Eligibility System Support team of the Division of Member Services. On September 13, 2018, a System Request was implemented in the Premium Billing job to verify a member's age prior to reopening any cases, and there have been no issues discovered since this implementation took place. For the 2018 issues, AHCCCS will report the applicable refunds on the CMS-21 during federal fiscal year 2019.

Using the above noted eligibility data, it was also noted that in fiscal year 2018, 48 members were enrolled in the Kidscore program with an open eligibility determination that was not set to expire at the end of their eligibility period.

The system problems that contributed to the open eligibility determination issues in fiscal year 2018 are the same as those identified for members not transferring out of the Kidscore program timely noted above. Therefore, AHCCCS' remaining planned actions includes a System Request being implemented (an enhancement to HEAplus), a temporary manual process and a System Request implemented in the Premium Billing job to correct the late transfer-out issues are also applied to resolve the open eligibility end date issues. AHCCCS will report the applicable refunds related to the 2018 issues on the CMS-21 during federal fiscal year 2019.

# UNIVERSITIES' RESPONSES

Dr. Steven Burrell  
Chief Information Officer  
PO Box 5100  
Flagstaff, AZ 86011  
Steven.Burrell@NAU.edu



December 14, 2018

Lindsey Perry  
Auditor General  
2910 N. 44th St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

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

Sincerely,

Steven C. Burrell  
Chief Information Officer



Northern Arizona University  
Corrective action plan  
Year ended June 30, 2018

## Financial statement findings

### 2018-01

#### Managing Risk

Contact Persons:

Steve Burrell, Chief Information Officer

Michael Zimmer, Director of Information Security

Anticipated completion date: March 2019

Corrective Action Plan: NAU has developed and implemented a University-wide, Enterprise Risk Management process that includes evaluating risks associated with IT. This was adopted in Spring 2018 and continued throughout 2018, including a more specific IT Risk Assessment completed in September and October 2018. An Information Security Policy and related Information Technology Risk Assessment standard were published in the University Policy Library in July 2018. A University Risk Committee has met to review these items on a regular basis and will continue to do so. This Committee includes IT representatives to ensure that IT risks are considered and evaluated.

NAU completed the development and implementation of a Data Classification and Handling Policy and set of Data Handling Protocols. The policy and protocols were published February 13, 2018 and revised July 2, 2018. They are published in the University Policy Library. An initial phase 1 of a Data Inventory took place in June and July 2018 with survey results gathered to inform the phase 2 in-depth Data Inventory planned to occur in the first quarter of 2019.

### 2018-02

#### Information technology (IT) controls – access, configuration management, security, and contingency planning

Contact Persons:

Steve Burrell, Chief Information Officer

Michael Zimmer, Director of Information Security

Anticipated completion date: March 2019

Corrective Action Plan:

NAU has implemented multi-factor authentication for higher risk areas and for users where job responsibilities include handling or processing of sensitive data types. NAU is continuing to implement multi-factor authentication through Q1 and Q2 of 2019 by evaluating other moderate to high risk areas first. NAU is drafting new policies, standards, and procedures for Access Controls, which will include periodic review of user access to ensure appropriate access levels to job responsibilities and the use of shared accounts.

# Northern Arizona University

## Corrective action plan

### Year ended June 30, 2018

NAU is currently revising, developing, and implementing configuration management policies and procedures that will include managing baseline configurations and changes made to those baselines, services and software, for servers and endpoints.

NAU has completed the development and implementation of an Information Security Policy and related Information Security Standards including an Auditing, Logging, and Monitoring Standard and a Vulnerability Management Standard. The policy and standards were published July 11, 2018 in the University Policy Library and include the recommendations provided.

NAU has completed the development and implementation of an Information Technology Incident Management policy and procedure. The policy and procedure were published in the University Policy Library October 18, 2018. Formal training and testing of the procedures are estimated to be implemented in Q1 2019 in alignment with the contingency plan listed below.

NAU is revising and updating its IT contingency plan which will include elements to restore critical operations, including IT operations, and preparation to enable the move of critical operations to an alternative location if necessary. The plan will involve training and frequent testing in 2019.

November 27, 2018

Lindsey A. Perry  
Auditor General  
2910 N. 44th St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

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

Sincerely,

Nicole Salazar  
Acting Vice President and Comptroller, Financial Services



# Financial Statement Findings

## 2018-01

### Managing risk

Summary Response: The University acknowledges that our IT risk assessment process needs additional work.

A thorough review of risk assessment needs for revising and expanding the current risk assessment process revealed that the use of professional services to complete risk assessments would exceed available budget and would require cost prohibitive annual re-assessments. As an alternative, a plan was developed to identify and provide professional training to risk managers, so they can complete the necessary assessments at a lower cost to the University.

To prepare for the first risk assessment cycle, the Information Security Office (ISO) acquired, installed, and configured software tools to enable inventory of resources and risk assessment. These tools provide central tracking and enable enforcement of completion. Training on properly completing and reporting on risk assessments will be conducted in November and December of 2018. Once risk assessments are completed, risk managers will be guided by the ISO to create security remediation plans guided by our risk-based approach. Revised policies governing enforcement were completed by June 30, 2018 and are pending University leadership final approval.

University Contact Personnel: Lanita Collette, Chief Information Security Officer, The University of Arizona (520) 621-9192

Anticipated Completion Date: Policy approval and first risk assessment cycle to be completed by June, 2019.

## 2018-02

### Information technology (IT) controls—access, security, and contingency planning

Summary Response:

#### *Oversight and monitoring*

The University acknowledges that oversight of technical controls in our distributed computing environment needs improvement. To address this need, the Information Security Office will work with campus leadership to facilitate decentralized IT units' adherence to University IT policy. As part of this program, we are deploying monitoring tools on the UA network that can be leveraged by both central and distributed staff.

Security tools have been deployed to monitor internet and internal network traffic, block known malicious activity, and alert on suspicious activity. The University contracted with a vendor for security operation services to monitor alerts 24/7.

By June 30, 2018, the information security office had grown from two to ten staff members and staff began updating policies, including a policy to address enforcement of required security practices. These policies will be presented to campus leadership in December of 2018 for approval. Staff were also able to deploy a solution for tracking inventory in preparation for risk assessment training in November and December 2018.

All campus units are required to participate in the inventory, to be enforced by the Information Security Office (ISO) supported by departmental leadership, as directed by policy.

Several playbooks were developed and distributed to IT staff to aid in consistent and informed response to information security incidents. Additionally, a security Special Interest Group was formed that has membership from all major campus units. This group enhances information sharing about new solutions released by the ISO and ensures that campus units understand new requirements in proposed policies.

#### *Restricting access to its IT systems and data*

The University acknowledges a lack of logging and monitoring of elevated access to enterprise systems and will move forward to develop and implement effective logical access policies and procedures.

The University has produced a draft access control policy, purchased and installed a logging and monitoring solution and was in the process of testing and preparing to ingest log data. Processes and procedures for privileged access management are still under development and may require the acquisition of additional software or services.

#### *Securing systems and data*

The University acknowledges the need to improve our information security practices. The University continues to hire and train security staff to improve our capacity and ability to handle monitoring, detection, response, contingency-planning, and recovery/lessons learned. The University has 13 staff positions in place, with one more hire planned. This has greatly increased the ability of the Security Office to perform necessary tasks.

The University has installed and tested a vulnerability management tool. The University has also formed working groups to address revising IT policies and IT contracting issues. A new policy has been drafted in a number of areas including data classification and necessary contract provisions. Ongoing contract management is also included in the overall risk management and assessment guideline.

#### *Developing and documenting a contingency plan*

The University has revised and tested its backup procedures to align with the movement of enterprise web applications to cloud services. Procedures are documented and a draft policy has been created. Our cloud service provider has failover and recovery capabilities in the event of a disaster, system or equipment failure, or other interruption. We do use multi-availability zones for our enterprise systems. The University will move forward to address business impacts by identifying critical IT systems that will need to be restored quickly in the event of disruption.

As part of the cloud services functionality, snapshots are taken from production and they are staged in a different environment, validating their viability. Our provider has redundancy and failover built into their network and infrastructure, plus the University has the ability to build the environment from scratch if needed with these snapshots. Documenting of procedures is an on-going effort.

Staff education on the process has also been an on-going effort. Key personnel who are directly involved in the configuration have learned the process. Staff generally have been made aware that the process is now automated within our cloud service. In addition, as of October 2018 we have documented the steps and successfully completed a disaster recovery exercise around our Financial application.

University Contact Personnel: Lanita Collette, Chief Information Security Officer, The University of Arizona (520) 621-9192

Anticipated Completion Date:

*Oversight and monitoring*

This is an ongoing task; substantial work will be completed each year with the first inventory and assessment cycle completed by June 2019.

*Restricting access to its IT systems and data*

Policies and procedures will be completed and recommendations for the purchase or development of a privileged account management system will be in place by June 2019.

*Securing systems and data*

Revised policies including data classification, disaster recovery, vulnerability management, vendor contract language, and other matters were completed by June 30, 2018 and are pending University leadership final approval. Procedures and practice based on the new policies will follow; procedures will be documented by June 30, 2019.

*Developing and documenting a contingency plan*

Testing has been completed, revisions and additions to procedures to address business impact analysis will be completed by June 30, 2019.

*March 1, 2019*

Lindsey Perry  
Auditor General  
2910 N. 44th St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs.

Sincerely,

*Wendy Swartz*

*Associate Vice President & Comptroller*

Northern Arizona University  
Summary schedule of prior audit findings  
Year ended June 30, 2018

## Status of financial statement findings

**The University should improve its risk-assessment process over information technology security**

Finding number: 2017-01 (2017-12 Statewide SA)

Status: Partially corrected

Reason for finding recurrence:

The majority of items in this finding are corrected. A second phase of Data Inventory was completed February 15, 2019 and the results need to be gathered and analyzed.

Actions taken:

NAU has developed and implemented a University-wide, Enterprise Risk Management process that includes evaluating risks associated with IT. This was adopted in Spring 2018 and continued throughout 2018, including a more specific IT Risk Assessment completed in September and October 2018. An Information Security Policy and related Information Technology Risk Assessment standard were published in the University Policy Library in July 2018. A University Risk Committee has met to review these items on a regular basis and will continue to do so. This Committee includes IT representatives to ensure that IT risks are considered and evaluated.

NAU completed the development and implementation of a Data Classification and Handling Policy and set of Data Handling Protocols. The policy and protocols were published February 13, 2018 and revised July 2, 2018. They will be further revised in March 2019. They are published in the University Policy Library.

An initial phase 1 of a Data Inventory took place in June and July 2018 with survey results gathered to inform the phase 2 in-depth Data Inventory. This phase 2 Data Inventory was completed February 15, 2019 – the data gathering and results need to be processed.

Remaining actions:

Phase 2 Data Inventory survey results need to be gathered and analyzed, organized, and inventoried. An evaluation of the impact of disasters will be conducted in the first half of calendar year 2019.

**The University should improve access controls over its information technology resources**

Finding number: 2017-02 (2017-13 Statewide SA)

Status: Partially corrected

Reason for finding recurrence:

NAU engaged with a consulting team to perform a current state, future state, and gap analysis to establish a roadmap for Identity and Access Management. That engagement concluded and work on this finding has continued.

Actions taken:

NAU has implemented multi-factor authentication for higher risk areas and for users where job responsibilities include handling or processing of sensitive data types. NAU is continuing to implement multi-factor authentication through Q1 and Q2 of 2019 by evaluating other moderate to high risk areas.



# Northern Arizona University

## Summary schedule of prior audit findings

### Year ended June 30, 2018

NAU has final drafts of policies, standards, and procedures for Access Controls, which include periodic review of user access to ensure appropriate access levels to job responsibilities and the use of shared accounts. The completion and publishing of these policies will occur in Spring 2019.

NAU has a final draft standard for employee-owned electronic devices connecting to the network and is beginning the implementation of a network access control product as a technical control for this finding. Spring 2019 is the scheduled date for standard publishing and continued deployment of technology.

#### Remaining actions:

Publish the final policies, standards, and procedures for Access Controls and employee-owned electronic devices. Continue deployment and implementation of network access control for personally owned devices.

### **The University should improve its configuration management processes over its information technology resources**

Finding number: 2017-03 (2017-14 Statewide SA)

Status: Partially corrected

#### Reason for finding recurrence:

The majority of items in this finding are corrected and the remaining items are in final draft stages.

#### Actions taken:

NAU has established a mature change management process with all of the elements in the finding addressed, including the review of proposed changes, documentation of changes, roll-back mechanisms for changes, testing of changes, and separating responsibilities for change management process. An Information Security Policy and associated Change Management Standard was published in July 2018.

NAU has final drafts of configuration management policies, standards, and guidelines going through the approval process with completion scheduled for Spring 2019. These will include managing baseline configurations, services, security, and software, for servers and endpoints.

#### Remaining actions:

Publish configuration management policies, standards, and guidelines.

### **The University should improve security over its information technology resources**

Finding number: 2017-04 (2017-15 Statewide SA)

Status: Partially corrected

#### Reason for finding recurrence:

The majority of items in this finding are corrected. The remaining item of formally testing an incident plan is in planning stage.

#### Actions taken:

# Northern Arizona University

## Summary schedule of prior audit findings

### Year ended June 30, 2018

NAU has completed the development and implementation of an Information Security Policy and related Information Security Standards including an Auditing, Logging, and Monitoring Standard, Vulnerability Management Standard, Patch Management Standard, and an Information Security Awareness Standard. The policy and standards were published July 11, 2018 in the University Policy Library and include all elements in the finding.

NAU has completed the development and implementation of an Information Technology Incident Management policy and procedure. The policy and procedure were published in the University Policy Library October 18, 2018.

#### Remaining actions:

Formal testing of the Incident Management procedures, such as performing of a table top exercise. This remaining action coincides with contingency planning exercises discussed below under finding 2017-05 and is likely to include the newly hired Emergency Manager.

### **The University should improve its contingency planning procedures for its information technology resources**

Finding number: 2017-05 (2017-16 Statewide SA)

Status: Partially corrected

#### Reason for finding recurrence:

Some items in this finding were corrected. NAU Information Technology Services works in collaboration with the NAU Emergency Manager for disasters and contingency planning. The position of Emergency Manager at NAU was being filled through the Summer and Fall 2018. The position is now filled and progress will be made once again.

#### Actions taken:

NAU has published and implemented a Data Backup and Recovery Standard, Secure Data Center Standard, and an Incident Management Policy and Procedure. Testing of a new backup system has occurred. Measures have been taken to upgrade infrastructure to provide fail-over, redundancy, and recoverability. The formal testing of a disaster scenario remains.

#### Remaining actions:

Test the contingency plan and update the contingency plan based on the formal test.

Northern Arizona University  
Summary schedule of prior audit findings  
Year ended June 30, 2018

Status of federal award findings and questioned costs

**Finding No.:** 2017-113  
**Cluster Name:** Student Financial Assistance Cluster  
**CFDA No. and Name:** 84.007 Federal Supplemental Educational Opportunity Grants  
84.033 Federal Work-Study Program  
84.038 Federal Perkins Loan Program—Federal Capital Contributions  
84.063 Federal Pell Grant Program  
84.268 Federal Direct Student Loans  
84.379 Teacher Education Assistance for College and Higher Education  
Grants (TEACH Grants)  
**Federal Agency:** U.S. Department of Education

**CFDA No. and Name:** 93.364 Nursing Student Loans  
93.925 Scholarships for Health Professions Students from Disadvantaged  
Backgrounds  
**Federal Agency:** U.S. Department of Health and Human Services

**Compliance Requirement:** Special Tests and Provisions  
**Questioned Costs:** N/A

**Status:** Partially Corrected

Reason for finding recurrence:

We continue researching a mechanism that could be used to better facilitate the monthly reconciliation.

Actions taken:

Internal control procedures have been developed and implemented. Monthly reports are reviewed by management and evidence of such review exists.

Remaining actions:

Continue to streamline our process of substantiating the details of the Ending Cash Balance. The underlying cause of that balance is that some disbursement records are accepted by COD after we make our final draw for the month, resulting in those amounts being reflected on the reconciliation report as the ending cash balance. We continue to work toward full resolution of the issues.



THE UNIVERSITY OF ARIZONA  
Financial Services Office

**FINANCIAL SERVICES OFFICE**

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February 4, 2019

Lindsey Perry  
Auditor General  
2910 N. 44th St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

Nicole Salazar  
Acting Vice President and Comptroller, Financial Services

University of Arizona  
Summary schedule of prior audit findings  
Year ended June 30, 2018

## Status of financial statement findings

### The University should strengthen oversight of its information technology internal controls

Finding number: 2017-01 (2017-17 Statewide SA)

Status: Partially corrected

The University acknowledges that oversight of technical controls in our distributed computing environment needs improvement. To address this need, the Information Security Office will work with campus leadership to facilitate decentralized IT units' adherence to University IT policy. As part of this program, we are deploying monitoring tools on the UA network that can be leveraged by both central and distributed staff.

Security tools have been deployed to monitor internet and internal network traffic, block known malicious activity, and alert on suspicious activity. The University contracted with a vendor for security operation services to monitor alerts 24/7.

By June 30, 2018, the information security office had grown from two to ten staff members and staff began updating policies, including a policy to address enforcement of required security practices. These policies will be presented to campus leadership in December of 2018 for approval. Staff were also able to deploy a solution for tracking inventory in preparation for risk assessment training in November and December 2018.

All campus units are required to participate in the inventory, to be enforced by the Information Security Office (ISO) supported by departmental leadership, as directed by policy.

Several playbooks were developed and distributed to IT staff to aid in consistent and informed response to information security incidents. Additionally, a security Special Interest Group was formed that has membership from all major campus units. This group enhances information sharing about new solutions released by the ISO and ensures that campus units understand new requirements in proposed policies.

This is an ongoing task; substantial work will be completed each year with the first inventory and assessment cycle completed by June 2019.

### The University should improve its risk-assessment process over information technology security

Finding number: 2017-02 (2017-18 Statewide SA)

Status: Partially corrected

A thorough review of risk assessment needs for revising and expanding the current risk assessment process revealed that the use of professional services to complete risk assessments would exceed available budget and would require cost prohibitive annual re-assessments. As an alternative, a plan was developed to identify and provide professional training to risk managers, so they can complete the necessary assessments at a lower cost to the University.

To prepare for the first risk assessment cycle, the Information Security Office (ISO) acquired, installed, and configured software tools to enable inventory of resources and risk assessment. These tools provide central tracking and enable enforcement of completion. Training on properly completing and reporting on risk assessments will be conducted in November and December of 2018. Once risk assessments are completed, risk

# University of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

managers will be guided by the ISO to create security remediation plans guided by our risk-based approach. Revised policies governing enforcement were completed by June 30, 2018 and are pending University leadership final approval.

Revised policies including data classification, disaster recovery, vulnerability management, vendor contract language, and other matters were completed by June 30, 2018 and are pending University leadership final approval. Procedures and practice based on the new policies will follow; procedures will be documented by June 30, 2019.

#### The University should improve access controls over its information technology resources

Finding number: 2017-03 (2017-19 Statewide SA)

Status: Partially corrected

The University acknowledges a lack of logging and monitoring of elevated access to enterprise systems and will move forward to develop and implement effective logical access policies and procedures.

The University has produced a draft access control policy, purchased and installed a logging and monitoring solution and was in the process of testing and preparing to ingest log data. Processes and procedures for privileged access management are still under development and may require the acquisition of additional software or services.

Policies and procedures will be completed and recommendations for the purchase or development of a privileged account management system will be in place by June 2019.

#### The University should improve security over its information technology resources

Finding number: 2017-04 (2017-20 Statewide SA)

Status: Partially corrected

The University acknowledges the need to improve our information security practices. The University continues to hire and train security staff to improve our capacity and ability to handle monitoring, detection, response, contingency-planning, and recovery/lessons learned. As of June 30, 2018, the University had 10 staff positions in place, with more hires planned. This has greatly increased the ability of the Security Office to perform necessary tasks.

The University has installed and tested a vulnerability management tool. The University has also formed working groups to address revising IT policies and IT contracting issues. A new policy has been drafted in a number of areas including data classification and necessary contract provisions. Ongoing contract management is also included in the overall risk management and assessment guideline.

#### The University should improve its contingency planning procedures for its information technology resources

Finding number: 2017-05 (2017-21 Statewide SA)

Status: Partially corrected

# University of Arizona

## Summary schedule of prior audit findings

### Year ended June 30, 2018

The University has revised and tested its backup procedures to align with the movement of enterprise web applications to cloud services. Procedures are documented and a draft policy has been created. Our cloud service provider has failover and recovery capabilities in the event of a disaster, system or equipment failure, or other interruption. We do use multi-availability zones for our enterprise systems. The University will move forward to address business impacts by identifying critical IT systems that will need to be restored quickly in the event of disruption.

As part of the cloud services functionality, snapshots are taken from production and they are staged in a different environment, validating their viability. Our provider has redundancy and failover built into their network and infrastructure, plus the University has the ability to build the environment from scratch if needed with these snapshots. Documenting of procedures is an on-going effort.

Staff education on the process has also been an on-going effort. Key personnel who are directly involved in the configuration have learned the process. Staff generally have been made aware that the process is now automated within our cloud service. In addition, as of October 2018 we have documented the steps and successfully completed a disaster recovery exercise around our Financial application.

Procedures to address business impact analysis will be completed by June 30, 2019.

