



Single Audit Report
Fiscal Year Ended June 30, 2012
Prepared by: State Accounting Office



Georgia

"The Old Home Place"
Artist: Keith R. Nelms, Tallulah Falls, Georgia



The artwork within this document was created by artists in Northeast Georgia and will be hanging in the Office of the Governor as part of a rotating exhibit "The Art of Georgia" through January 25, 2013. For more information about the exhibit, the artists and their work visit www.gaarts.org.

State of Georgia

NATHAN DEAL, GOVERNOR

Single Audit Report For the Fiscal Year Ended June 30, 2012

Prepared by
State Accounting Office and
Georgia Department of Audits and Accounts





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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
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Auditor's Section



" Morning Mist", Photograph
Artist: David Veal, Eatonton, Georgia

**Report on Internal Control Over Financial
Reporting and on Compliance and Other
Matters Based on an Audit of Financial
Statements Performed in Accordance With
*Government Auditing Standards***





DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156

Atlanta, Georgia 30334-8400

Greg S. Griffin
STATE AUDITOR
(404) 656-2180

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

The Honorable Nathan Deal
Governor of Georgia
and
Members of the General Assembly
of the State of Georgia

We have audited the financial statements of the governmental activities, business-type activities, the aggregated discretely presented component units, each major fund and the aggregated remaining fund information of the State of Georgia as of and for the year ended June 30, 2012, which collectively comprise the State of Georgia's basic financial statements and have issued our report thereon dated December 28, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the following percentages of total assets and revenues or additions of the indicated opinion units as described in our report on the State of Georgia's financial statements.

Opinion Unit	Percent of Opinion Unit's Total Assets	Percent of Opinion Unit's Total Revenues/Additions
Governmental Activities	15%	25%
Business-Type Activities	4%	18%
Aggregate Discretely Presented Component Units	95%	95%
Governmental Fund - General Fund	20%	21%
Governmental Fund - Georgia Obligation Bond Projects Fund	99%	99%
Proprietary Fund/Enterprise Fund – State Health Benefit Plan	100%	100%
Aggregate Remaining Fund Information	89%	30%

This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the Armstrong Atlantic State University Educational Properties Foundation, Incorporated, Georgia College & State University Foundation, Incorporated, Georgia Lottery Corporation, Georgia Southern University Housing Foundation, Incorporated, Georgia State University Research

Foundation, Incorporated, Georgia Tech Athletic Association, Georgia Tech Foundation, Incorporated, Kennesaw State University Foundation, Incorporated, MCG Health System, Incorporated, Medical College of Georgia Foundation, Incorporated, Medical College of Georgia Physicians Practice Group Foundation, North Georgia College & State University Real Estate Foundation, Incorporated, University of Georgia Athletic Association, Incorporated, University of Georgia Foundation, University System of Georgia Foundation, Incorporated, and VSU Auxiliary Services Real Estate Foundation, Incorporated, audited by other auditors, were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the State of Georgia is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we and other auditors considered the State of Georgia’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Georgia’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of Georgia’s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of *Findings and Questioned Costs*, we and other auditors identified certain deficiencies in internal control over financial reporting that we and other auditors consider to be material weaknesses and other deficiencies that we and other auditors consider to be 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 of Georgia’s financial statements will not be prevented, or detected and corrected, on a timely basis. We and other auditors consider the deficiencies described in the accompanying schedule of *Findings and Questioned Costs* to be material weaknesses.

<i>Community Health, Department of:</i>	<i>Labor, Department of:</i>
FS-419-12-100	FS-440-12-05
FS-419-12-101	FS-440-12-100
FS-419-12-103	
	<i>Revenue, Department of:</i>
<i>Human Services, Department of:</i>	FS-474-12-01
FS-427-12-01	
FS-427-12-08	<i>Transportation, Department of:</i>
FS-427-12-09	FS-484-12-03
FS-427-12-100	FS-484-12-100
	FS-484-12-101
<i>Community Affairs, Department of:</i>	
FS-428-12-100	<i>Georgia Perimeter College:</i>
	FS-571-12-03

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 and other auditors consider the following deficiencies as described in the accompanying schedule of *Findings and Questioned Costs* to be significant deficiencies.

<i>Agriculture, Department of:</i>	<i>Personnel Administration, State:</i>
FS-402-12-01	FS-460-12-01
FS-402-12-06	
FS-402-12-07	<i>Natural Resources, Department of:</i>
FS-402-12-08	FS-462-12-01
FS-402-12-100	FS-462-12-100
<i>Public Health, Department of:</i>	<i>Revenue, Department of:</i>
FS-405-12-100	FS-474-12-02
<i>Financing and Investment Commission, Georgia State:</i>	<i>Secretary of State:</i>
FS-409-12-01	FS-478-12-01
	<i>Transportation, Department of:</i>
<i>Prosecuting Attorneys' Council of Georgia:</i>	FS-484-12-01
FS-418-12-02	FS-484-12-02
<i>Community Health, Department of:</i>	<i>Fort Valley State University:</i>
FS-419-12-102	FS-533-12-01
	FS-533-12-02
<i>Human Services, Department of:</i>	FS-533-12-03
FS-427-12-02	FS-533-12-04
FS-427-12-03	
FS-427-12-05	<i>Southern Polytechnic State University:</i>
FS-427-12-06	FS-550-12-01
FS-427-12-07	FS-550-12-02
FS-427-12-10	
	<i>Valdosta State University:</i>
<i>Community Affairs, Department of:</i>	FS-551-12-01
FS-428-12-03	
	<i>Georgia Perimeter College:</i>
<i>Superior Courts:</i>	FS-571-12-01
FS-436-12-01	FS-571-12-02
FS-436-12-100	FS-571-12-04
	FS-571-12-05
<i>Labor, Department of:</i>	
FS-440-12-01	<i>Gordon State College:</i>
FS-440-12-02	FS-576-12-01
FS-440-12-03	
FS-440-12-04	<i>South Georgia College:</i>
	FS-587-12-01
<i>Behavioral Health and Developmental Disabilities, Department of:</i>	<i>West Georgia Technical College:</i>
FS-441-12-01	FS-826-12-01
FS-441-12-02	

<i>Firefighters' Pension Fund, Georgia</i>	
FS-950-12-01	

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Georgia's financial statements are free of material misstatement, we and other auditors 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of *Findings and Questioned Costs* as items listed below.

<i>Community Health, Department of:</i>	<i>Transportation, Department of:</i>
FS-419-12-100	FS-484-12-100
FS-419-12-103	
	<i>Georgia Perimeter College:</i>
	FS-571-12-03

We and other auditors noted certain matters that were reported to management of the State of Georgia and management of various organizational units of the State of Georgia, respectively, in separate letters.

The State of Georgia's responses to findings identified in our audit are described in the *Corrective Action Responses to Current Year Audit Findings and Questioned Costs* section of the accompanying schedule of *Auditee's Responses*. We did not audit the State of Georgia's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the management of the State of Georgia, including the Governor and the Georgia General Assembly, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

Greg S. Griffin
State Auditor

December 28, 2012

**Report on Compliance with Requirements
that Could have a Direct and Material
Effect on Each Major Program and on
Internal Control over Compliance in
Accordance with OMB Circular A-133**





DEPARTMENT OF AUDITS AND ACCOUNTS

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Nathan Deal
Governor of Georgia
and
Members of the General Assembly
of the State of Georgia

Compliance

We have audited the State of Georgia's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of Georgia's major federal programs for the year ended June 30, 2012. The State of Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of *Findings and Questioned Costs*. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the State of Georgia's management. Our responsibility is to express an opinion on the State of Georgia's compliance based on our audit. We did not audit the following major federal programs or percentages of federal programs:

CFDA NO.	PROGRAM NAME	% AUDITED BY OTHER AUDITORS	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
14.231	Emergency Shelter Grants Program	100%	\$2,508,242	\$0
14.238	Shelter Plus Care	100%	\$9,862,640	\$0
14.239	Home Investment Partnerships Program	100%	\$20,086,164	\$0
14.241	Housing Opportunities for Persons with AIDS	100%	\$1,783,685	\$0
14.257	ARRA-Homelessness Prevention and Rapid Re-Housing Program (HPRP) (Recovery Act Funded)	100%	\$3,378,421	\$0
66.039*	National Clean Diesel Emissions Reduction Program	79%	\$4,069,508	\$0
66.458	Capitalization Grants for Clean Water State Revolving Funds	100%	\$46,825,783	\$0
66.468	Capitalization Grants for Drinking Water State Revolving Funds	100%	\$28,453,011	\$0
81.041*	State Energy Program	100%	\$46,022,849	\$0
81.042	Weatherization Assistance for Low-Income Persons	100%	\$35,953,509	\$0
81.128	Energy Efficiency and Conservation Block Grant Program	100%	\$7,141,938	\$0
93.767	Children's Health Insurance Program (CHIP)	100%	\$272,341,916	\$0
93.791	Money Follows the Person Rebalancing Demonstration	100%	\$20,249,419	\$0

Medicaid Cluster	99%	\$6,044,857,278	\$0
Research and Development Cluster	92%	\$759,219,604	\$0
Student Financial Assistance Cluster	29%	\$2,536,414,831	\$764,447,505
TRIO Cluster	19%	\$9,788,950	\$0

* Includes Research and Development Cluster

The programs listed above were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to compliance requirements for these programs, is based on the reports of the other auditors.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the State of Georgia's compliance with those requirements.

As described in finding number FA-484-12-05 in the accompanying schedule of *Findings and Questioned Costs*, we were unable to obtain sufficient documentation supporting the compliance of the State of Georgia with the Highway Planning and Construction Cluster Program regarding Subrecipient Monitoring, nor were we able to satisfy ourselves as to the State of Georgia's compliance with those requirements by other auditing procedures.

As described in finding number FA-427-12-07 in the accompanying schedule of *Findings and Questioned Costs*, the State of Georgia did not comply with requirements regarding Reporting that are applicable to its Low-Income Home Energy Assistance Program (CFDA 93.568). Compliance with such requirements is necessary, in our opinion, for the State of Georgia to comply with requirements applicable to that program.

As described in finding number FA-440-12-05 in the accompanying schedule of *Findings and Questioned Costs*, the State of Georgia did not comply with requirements regarding Period of Availability of Federal Funds that are applicable to its Workforce Investment Act Cluster Program. Compliance with such requirements is necessary, in our opinion, for the State of Georgia to comply with requirements applicable to that program.

As described in finding number FA-571-12-01 in the accompanying schedule of *Findings and Questioned Costs*, the State of Georgia did not comply with requirements regarding Reporting that are applicable to its Student Financial Assistance Cluster Program. Compliance with such requirements is necessary, in our opinion, for the State of Georgia to comply with requirements applicable to that program.

In our opinion, based on our audit and the report of other auditors, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the State of Georgia's compliance with the requirements described in paragraph four, and except for the noncompliance described in the preceding three paragraphs, the State of Georgia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. However, the results of our and other auditors' auditing procedures disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the Federal Awards Findings and Questioned Costs section of the accompanying schedule of *Findings and Questioned Costs* as items listed below.

<p>Activities Allowed or Unallowed FA-405-12-01 FA-419-12-03</p> <p>Allowable Costs/Cost Principles FA-405-12-01 FA-414-12-01 FA-419-12-03 FA-440-12-02 FA-440-12-03</p> <p>Davis-Bacon FA-484-12-01</p> <p>Eligibility FA-419-12-02 FA-419-12-05</p> <p>Matching, Level of Effort, Earmarking FA-405-12-02 FA-419-12-04 FA-419-12-06 FA-427-12-01 FA-427-12-02 FA-427-12-03 FA-427-12-04 FA-484-12-02</p>	<p>Period of Availability of Federal Funds FA-440-12-04 FA-441-12-01</p> <p>Procurement and Suspension and Debarment FA-414-12-02 FA-419-12-01 FA-484-12-03</p> <p>Program Income FA-427-12-01</p> <p>Reporting FA-405-12-03 FA-414-12-03 FA-427-12-01 FA-427-12-02 FA-427-12-03 FA-427-12-04 FA-427-12-06 FA-427-12-08 FA-427-12-09 FA-427-12-10 FA-440-12-07 FA-440-12-08 FA-440-12-09</p>	<p>Reporting (continued) FA-441-12-02 FA-441-12-03 FA-484-12-04 FA-826-12-01</p> <p>Subrecipient Monitoring FA-427-12-11 FA-441-12-04 FA-484-12-06</p> <p>Special Tests and Provisions FA-405-12-04 FA-405-12-05 FA-427-12-12 FA-484-12-03 FA-509-12-01 FA-5092-12-01 FA-5092-12-02 FA-524-12-01 FA-571-12-02 FA-572-12-01 FA-576-12-01 FA-576-12-02 FA-584-12-01 FA-826-12-02 FA-826-12-03 FA-846-12-01</p>
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Internal Control Over Compliance

Management of the State of Georgia is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. We did not consider the internal control structures applicable to the federal programs listed in the table in paragraph one. Those internal control structures were considered by other auditors whose reports have been furnished to us. Our report, insofar as it relates to the internal control structures used in administering the federal programs mentioned previously is based on the reports of the other auditors.

In planning and performing our audit, we and other auditors considered the State of Georgia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Georgia'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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we and other auditors identified certain deficiencies in internal control over compliance that we considered to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We and other auditors consider the deficiencies in internal control over compliance described in the accompanying schedule of *Findings and Questioned Costs* as items listed below to be material weaknesses.

<p>Matching, Level of Effort, Earmarking FA-427-12-01</p> <p>Period of Availability of Federal Funds FA-440-12-05</p>	<p>Program Income FA-427-12-01</p> <p>Reporting FA-427-12-01 FA-427-12-07 FA-571-12-01</p>	<p>Subrecipient Monitoring FA-427-12-11 FA-441-12-04 FA-484-12-05</p> <p>Special Tests and Provisions FA-427-12-12</p>
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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 and other auditors consider the deficiencies in internal control over compliance described in the Federal Awards Findings and Questioned Costs section of the accompanying schedule of *Findings and Questioned Costs* as items listed below to be significant deficiencies.

Activities Allowed or Unallowed FA-405-12-01 FA-419-12-03 Allowable Costs/Cost Principles FA-405-12-01 FA-414-12-01 FA-419-12-03 FA-440-12-02 FA-440-12-03 Davis-Bacon FA-484-12-01 Eligibility FA-419-12-02 FA-419-12-05 Matching, Level of Effort, Earmarking FA-405-12-02 FA-419-12-04 FA-419-12-06 FA-427-12-02 FA-427-12-03 FA-427-12-04 FA-484-12-02	Period of Availability of Federal Funds FA-440-12-04 FA-441-12-01 Procurement and Suspension and Debarment FA-414-12-02 FA-419-12-01 FA-484-12-03 Program Income FA-427-12-05 Reporting FA-405-12-03 FA-414-12-03 FA-427-12-02 FA-427-12-03 FA-427-12-04 FA-427-12-06 FA-427-12-08 FA-427-12-09 FA-427-12-10 FA-440-12-07 FA-440-12-08	Reporting (continued) FA-440-12-09 FA-441-12-02 FA-441-12-03 FA-484-12-04 FA-826-12-01 Subrecipient Monitoring FA-484-12-06 Special Tests and Provisions FA-405-12-04 FA-405-12-05 FA-484-12-03 FA-509-12-01 FA-5092-12-01 FA-5092-12-02 FA-524-12-01 FA-571-12-02 FA-572-12-01 FA-576-12-01 FA-576-12-02 FA-584-12-01 FA-826-12-02 FA-826-12-03 FA-846-12-01
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Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Georgia as of and for the year ended June 30, 2012, and have issued our report thereon dated December 28, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State of Georgia's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us and other auditors in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of other auditors, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The State of Georgia's responses to the findings identified in our audit are described in the Corrective Action Responses to Current Year Audit Findings and Questioned Costs section of the accompanying schedule of *Auditee's Responses*. We did not audit the State of Georgia's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management of the State of Georgia, including the Governor and the Georgia General Assembly, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Greg S. Griffin
State Auditor

February 28, 2013

Findings and Questioned Costs



Summary of Auditor's Results



State of Georgia

Summary of Auditor's Results For the Fiscal Year Ended June 30, 2012

Financial Statements

Type of auditor's report issued:

Governmental Activities; Business-Type Activities; Aggregate Discretely Presented Component Units; Major Governmental Funds: General Fund and General Obligation Bond Projects Fund; Major Proprietary Funds/Enterprise Funds: Higher Education Fund, State Health Benefit Plan and Unemployment Compensation Fund and Aggregate Remaining Fund Information	Unqualified
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Internal control over financial reporting:

Significant Deficiencies identified?	Yes
Significant Deficiencies evaluated as Material Weaknesses?	Yes

Noncompliance material to financial statements noted?	Yes
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Federal Awards

Internal control over major programs:

Significant Deficiencies identified?	Yes
Significant Deficiencies evaluated as Material Weaknesses?	Yes

Type of auditor's report issued on compliance for major programs:

Highway Planning and Construction Cluster	Qualified
Low-Income Home Energy Assistance (CFDA 93.568)	Qualified
Workforce Investment Act Cluster	Qualified
Student Financial Assistance Cluster	Qualified

All other major programs	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	Yes
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Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) SNAP Cluster
14.231	Emergency Shelter Grants Program
14.238	Shelter Plus Care
14.239	Home Investment Partnerships Program
14.241	Housing Opportunities for Persons with AIDS
14.257	ARRA-Homelessness Prevention and Rapid Re-Housing Program (HPRP) (Recovery Act Funded)
	JAG Program Cluster
17.225	Unemployment Insurance (UI) Employment Service Cluster
	WIA Cluster
20.509	Formula Grants for Other Than Urbanized Areas
	Federal Transit Cluster
	Highway Planning and Construction Cluster

State of Georgia

Summary of Auditor's Results For the Fiscal Year Ended June 30, 2012

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
66.039	National Clean Diesel Emissions Reduction Program
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
81.041	State Energy Program
81.042	Weatherization Assistance for Low-Income Persons
81.128	ARRA-Energy Efficiency and Conservation Block Grant Program
84.048	Career and Technical Education-Basic Grants to States (Perkins IV)
84.287	Twenty-First Century Community Learning Centers
84.395	ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act
	Student Financial Assistance Cluster
	School Improvement Grants Cluster
	TRIO Cluster
	Vocational Rehabilitation Cluster
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program (CHIP)
93.791	Money Follows the Person Rebalancing Demonstration
93.917	HIV Care Formula Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse
	CCDF Cluster
	CSBG Cluster
	Immunization Cluster
	Medicaid Cluster
	TANF Cluster
	Disability Insurance/SSI Cluster
	Research and Development Cluster

Dollar threshold used to distinguish between Type A and Type B programs - \$33,163,235

Auditee Qualified as low-risk auditee

No

Financial Statement Findings



State of Georgia

Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

FINANCIAL STATEMENT RELATED FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

ENTITY CODE	ORGANIZATIONAL UNIT	PAGE NO.
402	Agriculture, Department of	26
405	Public Health, Department of	29
409	Financing and Investment Commission, Georgia State	30
418	Prosecuting Attorneys' Council of Georgia	31
419	Community Health, Department of	32
427	Human Services, Department of	38
428	Community Affairs, Department of	47
436	Superior Courts	50
440	Labor, Department of	52
441	Behavioral Health and Developmental Disabilities, Department of	56
460	Personnel Administration, State	58
462	Natural Resources, Department of	58
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AGRICULTURE, DEPARTMENT OF

Finding Control Number: **FS-402-12-01**

ACCOUNTING CONTROLS (OVERALL)

Failure to Obtain Verification Documentation for New Employees in a Timely Manner

Condition: The Department of Agriculture (Department) did not verify, in a timely manner, the employment eligibility through the federal work authorization program, known as E-Verify, for four (4) newly hired employees. The Department verified the employment eligibility of the newly hired employees between two (2) to twelve (12) months after the hire date. E-Verify is an electronic program, maintained by the U.S. Department of Homeland Security, through which employers verify the employment eligibility of their employees after hire.

Criteria: An adequate system of internal controls dictates that the employment eligibility of each newly hired employee is verified in a timely manner.

As prescribed by O.C.G.A. 13-10-91, "(a) Every public employer, including, but not limited to, every municipality and county, shall register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees."

Cause: The deficiency noted above was a result of the Department's failure to have proper controls in place to ensure employment verifications were performed on all newly hired employees in a timely manner.

Effect: Failure to verify employment eligibility for all newly hired employees in a timely manner is indicative of a lack of adequate controls relating to the hiring process and noncompliance with O.C.G.A. 13-10-91 until the employment verifications were performed.

Recommendation: The Department of Agriculture should enhance their policies and procedures related to their hiring process to ensure that employment eligibility is verified in a timely manner for all newly hired employees in accordance with O.C.G.A. 13-10-91.

Finding Control Number: **FS-402-12-06**

GENERAL LEDGER

EXPENSES/EXPENDITURES AND LIABILITIES

Internal Control Deficiencies Over Contractual Obligations

Condition: Our examination of the Department of Agriculture (Department) included a review of source documentation maintained in purchase order files for contractual obligations. Our review disclosed the following deficiencies:

(1) The Department did not record contracts payable in the amount of \$50,472.86 on the general ledger at June 30, 2012.

(2) The Department charged \$32,745.00 of non-contract expenditures to contract expenditure accounts.

Criteria: The *Accounting Procedures Manual* for the State of Georgia, Section Three, states, in part: "State budgetary accounting practices require liabilities and expenditures to be recorded when a vendor has been selected and a purchase order approved or a contract executed. In general, budgetary basis expenditures are recorded based on encumbrances. This differs from GAAP in that goods and services need not have been received for liabilities and expenditures to be recorded."

Cause: The deficiencies noted above were a result of the Department's failure to implement adequate internal control policies and procedures to ensure that contractual obligations are recorded on the general ledger in a timely manner and that expenditures are recorded correctly.

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Effect: Failure to appropriately record contractual obligations and expenditures increases the risk of material misstatement in the financial statements including misstatements due to error or fraud.

Recommendation: The Department of Agriculture should implement policies and procedures to ensure that contract payables/expenditures are recorded on the general ledger when a contract has been executed. In addition, the Department should use the correct account for the recording of expenditures.

Finding Control Number: **FS-402-12-07**

REVENUES AND RECEIVABLES

Improper Retention of Fees

Condition: Pursuant to Act No. 360 of the 2009-2010 General Assembly, additional fees were collected by the Department of Agriculture (Department). The Department collected and retained a portion of the following fees rather than remitting the fees to the State Treasury:

1. Food Sale License Fees (O.C.G.A. 26-2-25) - Amount Retained \$2,443,611.01
2. Gas Quality/Pump Inspection Fees (O.C.G.A. 10-1-159) - Amount Retained \$2,574,690.00

Based on our review of the constitutional provisions and the statutory authority to impose fees related to Food Sale Licenses and Gas Quality/Pump Inspections described below, there does not appear to be a legal basis by which the Department may retain and expend these funds.

Criteria: Article VII, Section III, Paragraph II (a) of the Georgia Constitution provides as follows: "Except as otherwise provided in this Constitution, all revenue collected from taxes, fees, and assessments for state purposes, as authorized by revenue measures enacted by the General Assembly, shall be paid into the general fund of the state treasury."

Statutory authority to impose fees related to Food Sale Licenses is set forth in Chapter 2 of Title 26 of the Official Code of Georgia Annotated. However, no authority to retain such fees was identified within this code section.

Statutory authority to impose fees related to Gas Quality/Pump Inspections is set forth in Chapter 1 of Title 10 of the Official Code of Georgia Annotated. However, no authority to retain such fees was identified within this code section.

Information: The Appropriations Act for fiscal year 2013 provides the Department with State funds in the amount of \$10,007,050.00 to replace fees required to be remitted to the Office of the State Treasurer, pursuant to the State of Georgia 2011 Budgetary Compliance Report.

Cause: Fees for Food Sale Licenses and Gas Quality/Pump Inspections was retained by the Department, however, we are unaware of either a constitutional provision or a statutory authority allowing the Department to retain such fees.

Effect: Retention and use of the aforementioned fees by the Department results in noncompliance with the Georgia Constitution.

Recommendation: As noted in the Information paragraph above, State funds to replace the retention of fees required to be remitted to the Office of the State Treasurer have been added to the Department of Agriculture's budget by the Appropriations Act for fiscal year 2013. The Department of Agriculture should consult with the Attorney General regarding any questions they may have involving the constitutionality of or statutory authority for the retention of fees they collect.

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Finding Control Number: **FS-402-12-08**

CAPITAL ASSETS

Inadequate Capital Asset Records

Condition: The accounting procedures of the Department of Agriculture (Department) were insufficient to provide adequate internal controls over the capital asset management system. As part of our examination of the Department's capital asset inventory records, a total of forty-one (41) items totaling \$908,825.30 out of a population of seven-hundred twenty (720) items totaling \$54,335,787.20 were selected for physical inspection. The following deficiencies were noted:

- (1) Six (6) items totaling \$105,567.61 could not be located.
- (2) One (1) item lacked a decal.
- (3) Three (3) items were not located in the designated location as reported on the capital asset inventory listing.

Criteria: In accordance with the Statewide Accounting Policy & Procedure issued by the State Accounting Office, Section Capital Assets, "To ensure compliance with GAAP and other requirements of this policy, State of Georgia organizations must:

- (1) Establish controls to ensure proper identification of capital assets.
- (2) Ensure that capital asset transactions are properly valued and recorded in asset management records in compliance with State of Georgia policies and laws.
- (3) Ensure that a physical inventory of capital assets is conducted at least every two years to validate the existence of capital assets reported in financial statements..."

Cause: The deficiencies noted above were a result of the Department's failure to implement adequate policies and procedures necessary to properly record and maintain capital asset inventory records in accordance with State guidelines.

Effect: Failure to maintain complete and accurate capital asset inventory records could result in the misappropriation of assets and a material misstatement of the financial statements.

Recommendation: The Department of Agriculture should develop and implement appropriate policies and procedures to ensure that all capital assets are properly accounted for and reported in accordance with capitalization guidelines and instructions as provided in the Statewide Accounting Policy & Procedure issued by the State Accounting Office.

Finding Control Number: **FS-402-12-100**

EXPENSES/EXPENDITURES AND LIABILITIES

BUDGET

Inadequate Documentation for Allocations Across Budget Programs

Condition: Our examination included a review of journal entries and expenditure transactions that were posted to the Department of Agriculture's (Department) general ledger during fiscal year 2012. The following deficiencies with the documentation provided are as follows:

- (1) The documentation for two (2) journal entries did not provide evidence to substantiate the rationale for moving expenditures between authorized programs or funding sources within authorized programs.
- (2) Seven (7) expenditure transactions were incorrectly allocated between authorized programs or funding sources within authorized programs.

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- (3) Two (2) expenditure transactions were allocated across different programs without adequate documentation to support the rationale and methods used in determining the amounts charged to the programs.

Criteria: In accordance with the Statewide Accounting Policy & Procedure Manual issued by the State Accounting Office under Documentation Requirements, "All transactions must be supported by appropriate documentation. The same documentation requirements apply to transactions entered directly into an accounting system, as well as those initially entered and processed in an organization subsystem that are transmitted through an automated interface. In all cases, the documentation must be complete and accurate and must allow a transaction to be traced from the source documentation, through its processing, to the financial reports. All documentation should be readily available for examination." This policy means that the entire life cycle of the transaction should be recorded, including initiation and authorization, processing, and final classification and would include any allocation methodology used.

Cause: The deficiencies noted above were a result of the Department's failure to implement adequate control procedures to ensure compliance with the Statewide Accounting Policy & Procedure Manual. The Department also did not have adequate policies and procedures in place to ensure that their basis of allocation of costs across multiple budget programs was adequately documented.

Effect: Failure to document the basis of allocation of costs across multiple budget programs could result in a budget unit organization charging its expenditures to incorrect programs, thereby resulting in inaccuracies in their Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source. Inaccurate or improper allocation of expenditures could allow management to manipulate the reporting of costs which could serve to prevent exposing the presence of budgetary noncompliance.

Recommendation: The Department of Agriculture should develop and implement policies and procedures to ensure that the decision to allocate expenditures across different budget programs as well as the methods used to distribute the costs are properly documented. The Department should also develop and implement policies and procedures to ensure that the costs are properly allocated between authorized programs and funding sources within programs.

PUBLIC HEALTH, DEPARTMENT OF

Finding Control Number: **FS-405-12-100**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
BUDGET
Inadequate Journal Entry Documentation

Condition: The Department of Public Health (Department) failed to maintain adequate documentation to support their post closing adjustment (PCA) entries.

Criteria: The Financial Management Policies and Procedures, policy number 4-8-1, issued by the Office of Planning and Budget and State Accounting Office, states that "Documentation should be maintained for adjustments posted during a fiscal year, especially as a part of year-end closing procedures, that allows for the verification of the adjusted transaction to the source documentation supporting the original transaction. Such documentation should include, but is not necessarily limited to, analysis identifying original deposit ID's, purchase orders, voucher ID's or other relevant identifying reference and should identify the original transaction's budget program by fund source or justification for a change in allocation methodology."

Information: Our testing included a review of all seventeen (17) post closing adjustment entries that the Department submitted after period 998, the TeamWorks Financials System year-end adjustment period. The PCA entries had a total absolute value of \$36,722,559.14. We noted that the majority of the PCA entries,

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which affected various fund sources and budget programs, did not contain sufficient documentation to support the validity of the entry being made.

We performed inquiries of management to determine the purpose of the PCA entries. The inquiries revealed that the Department used the PCA entries to re-rate various fund sources and budget programs, and also to correct multiple issues that arose during the fiscal year.

- Cause: The deficiency noted above was a result of the Department's failure to implement adequate internal control policies and procedures to ensure compliance with the Financial Management Policies and Procedures.
- Effect: Approving post closing adjustment entries without adequate supporting documentation may result in a material misstatement in the financial statements including misstatements due to fraud.
- Recommendation: The Department of Public Health should develop and implement policies and procedures to ensure that adequate documentation is maintained and reviewed prior to approving post closing adjustment entries. Also, additional training on the guidelines included in the Financial Management Policies and Procedures should be provided to employees responsible for preparing and approving post closing adjustment entries as needed.

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE (*)

Finding Control Number: **FS-409-12-01**
EXPENSES/EXPENDITURES AND LIABILITIES
Accounts Payable and Related Expenses/Expenditures

- Condition: For construction payments, the Commission has historically recognized the liability and related expenditure when the goods or services are received and approvals have been provided. For the Commission's transactions in which it is reimbursing another state agency, this practice is appropriate as the approvals and request for reimbursement would trigger the recognition of the liability and expenditure for the Commission. However, for the Commission's transactions in which it is managing the construction project on behalf of another state agency, the recognition of the liability and related expenditure should occur when the good or service is provided.
- Criteria: Under generally accepted accounting principles for governments, ordinarily a liability and related expenditure should be recognized as soon as the goods or services are received, regardless of the timing of the related cash flows.
- Cause: Due to the Commission's practice, an audit adjustment was required for the current year in order to record additional accounts payable and expenditures for the Capital Projects Fund in the amount of \$14,381,323.
- Effect: Audit adjustments were needed to correctly report liabilities and expenditures.
- Recommendation: We recommend that the Commission change its historical practice for accrual of fiscal year end expenditures to ensure that payments made subsequent to year-end, on projects it is managing, are reviewed to determine if a liability is required due to the goods or services being received.

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PROSECUTING ATTORNEYS' COUNCIL OF GEORGIA

Finding Control Number: **FS-418-12-02**

GENERAL LEDGER

BUDGET

Inadequate Accounting Procedures

Condition: Prosecuting Attorneys' Council (PAC) failed to record the activity from an external accounting system (Solomon) used to account for Federal funds received from Department of Human Services (DHS) and Other Funds received from the judicial circuits.

Criteria: The State Accounting Office *Accounting Policy Manual*, General Guidelines Category, Accounting Manual Introduction Section, Fiscal Management Objectives policy states that to ensure accountability, state governmental financial reports should exhibit, among other characteristics, reliability. Information should be "verifiable, free from bias, faithfully represented, and comprehensive."

The State Accounting Office *Accounting Policy Manual*, General Guidelines Category, Accounting Manual Introduction Section, Management Responsibilities policy states "The management of each organization of state government is ultimately responsible for the accuracy and completeness of its accounting and financial records and reports, including ensuring compliance with applicable laws and regulations."

Financial Management Policies and Procedures issued by Office of Planning and Budget and State Accounting Office on Budgeting of Federal Funds from Another State Agency states "Federal funds received from sources other than the Federal government should be amended as Federal funds if the receiving agency is required to comply with the original grant or other financial assistance requirements."

Information: PAC did not record the Solomon general ledger activity in Teamworks Financials. PAC also failed to submit post-closing adjustments to record this activity prior to the State Accounting Office deadline. In addition, PAC did not budget for this activity, nor was it included in their Budgetary Compliance Report. No adjustment was posted to the Budgetary Compliance Report since the activity had not been budgeted.

Cause: These deficiencies were the result of management's failure to record Solomon activity onto the Teamworks Financials general ledger and their failure to budget the activity and include it in their Budgetary Compliance Report.

Effect: PAC's failure to record Solomon activity resulted in adjustments by the State Accounting Office being necessary to avoid misstating the Comprehensive Annual Financial Report. It also required audit adjustments to avoid misstating the Schedule of Expenditures of Federal Awards for the Single Audit Report. In addition, activity that should have been budgeted and included in the Budgetary Compliance Report was not reported. The failure to record transactions in a timely manner increases the risk of material misstatement in the financial statements, including misstatement due to fraud.

Recommendation: Prosecuting Attorneys' Council should implement policies and procedures to ensure that all of their accounting activity is recorded in a timely manner in the Teamworks Financials system to ensure accurate financial reporting. Policies and procedures should also be implemented to ensure that the Solomon activity is budgeted and included in the Budgetary Compliance Report.

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COMMUNITY HEALTH, DEPARTMENT OF

Finding Control Number: **FS-419-12-100**

BUDGET

Deficit Fund Balances/Statutory (Budgetary) Basis Financial Statement Noncompliance

Condition: Based on our review of the Budgetary Compliance Report (BCR) for the Department of Community Health (Department) and their administratively attached organizations, the Georgia Composite Medical Board and the Georgia Board for Physician Workforce, the following instances of noncompliance were identified:

- 1) Program - Medicaid: Aged, Blind and Disabled
 - Fund Source - State Appropriation/State General Funds
 - Noncompliance Identified -
 - a) Expenditures exceeded the authorized Budget by \$72,763,135.38
 - b) Deficiency of Funds Available Under Expenditures of \$72,763,135.38
 - c) Deficit Ending Fund Balance of \$72,422,320.72

 - Total Medicaid: Aged, Blind and Disabled Program Overall
 - Noncompliance Identified -
 - a) Deficiency of Funds Available Under Expenditures of \$66,799,746.87
 - b) Deficit Ending Fund Balance of \$66,547,421.13

- 2) Program - Medicaid: Low-Income Medicaid
 - Fund Source - State Funds – Prior Year Carry-Over/State General Funds – Prior Year
 - Noncompliance Identified - Deficit Ending Fund Balance of \$4,558,411.75

 - Fund Source - Federal Funds/Federal Funds Not Specifically Identified
 - Noncompliance Identified - Expenditures exceeded the authorized Budget by \$2,650,013.70

- 3) Program - PeachCare
 - Fund Source - State Appropriation/State General Funds
 - Noncompliance Identified -
 - a) Expenditures exceeded the authorized Budget by \$5,220,041.29
 - b) Deficiency of Funds Available Under Expenditures of \$5,220,041.29
 - c) Deficit Ending Fund Balance of \$5,213,869.48

 - Fund Source - Federal Funds/State Children’s Insurance Program
 - Noncompliance Identified - Expenditures exceeded the authorized Budget by \$16,637,455.15

 - Total PeachCare Program Overall
 - Noncompliance Identified -
 - a) Expenditures exceeded the authorized Budget by \$21,838,717.35
 - b) Deficiency of Funds Available Under Expenditures of \$5,196,555.29
 - c) Deficit Ending Fund Balance of \$5,190,383.48

- 4) Program - State Health Benefit Plan
 - Fund Source - Other Funds
 - Noncompliance Identified -
 - a) Expenditures exceeded the authorized Budget by \$11,497,061.89
 - b) Deficiency of Funds Available Under Expenditures of \$18,425,644.62
 - c) Deficit Ending Fund Balance of \$18,425,645.13

 - Total State Health Benefit Plan Program Overall
 - Noncompliance Identified -
 - a) Expenditures exceeded the authorized Budget by \$11,130,465.61

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- b) Deficiency of Funds Available Under Expenditures of \$18,425,644.62
- c) Deficit Ending Fund Balance of \$18,425,645.13

- 5) Program - Adult Essential Health Treatment Services
 - Fund Source - State Appropriation/State General Funds
 - Noncompliance Identified - Deficit Ending Fund Balance of \$49,637.45

 - Total Adult Essential Health Treatment Services Program Overall
 - Noncompliance Identified - Deficit Ending Fund Balance of \$49,637.45

- 6) Program - Epidemiology
 - Fund Source - State Appropriation/State General Funds
 - Noncompliance Identified - Deficit Ending Fund Balance of \$55,372.77

 - Total Epidemiology Program Overall
 - Noncompliance Identified - Deficit Ending Fund Balance of \$55,372.77

- 7) Program - Public Health Formula Grants to Counties
 - Fund Source - State Appropriation/State General Funds
 - Noncompliance Identified - Deficit Ending Fund Balance of \$122,945.30

 - Total Public Health Formula Grants to Counties Program Overall
 - Noncompliance Identified - Deficit Ending Fund Balance of \$122,945.30

- 8) Attached Organization - Georgia Composite Medical Board
 - Fund Source - Other Funds
 - Noncompliance Identified -
 - a) Deficiency of Funds Available Under Expenditures of \$113,096.56
 - b) Deficit Ending Fund Balance of \$3,076.10

 - Total Georgia Composite Medical Board Attached Organization Overall
 - Noncompliance Identified - Deficiency of Funds Available Under Expenditures of \$102,704.60

- 9) Budget Unit Totals Overall
 - Noncompliance Identified -
 - a) Deficiency of Funds Available Under Expenditures of \$23,042,289.16
 - b) Deficit Ending Fund Balance of \$31,930,192.84

Criteria: Each appropriated budget unit of the State of Georgia was examined for compliance with the 2012 Appropriations Act, as amended, (Final Budget) and Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia.

The Appropriations Act, as amended, (Final Budget) prohibits an appropriated budget unit from overspending their authorized budgeted amounts at the legal level of budgetary control (funding source within program). As applied here, this means that amounts reflected in the "variance" column of the appropriated budget unit's budgetary comparison schedule under the heading of Expenditures Compared to Budget at each legal level of budgetary control are not negative variances.

Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia provides, in part, "... the credit of the State shall not be pledged or loaned to any individual, company, corporation or association." As applied here, this means that amounts reflected in the "variance" column of the appropriated budget unit's budgetary comparison schedule under the heading of Excess (Deficiency) of Funds Available Over/(Under) Expenditures at each legal level of budgetary control are not negative variances.

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Each budget unit subject or subjecting to the allotment process is required to limit the total of its expenditures and contractual obligations of State general funds to the reduced amount in appropriations it then withdraws by warrant pursuant to the reduced allotment. In the obligation and expenditure of Federal funds, a budget unit may not expend or obligate more in federal funds than it has available for obligation by the appropriation and grant of relevant federal funds (with the addition of excess, changed or unanticipated federal funds also available to it). In the obligation and expenditure of other funds, a budget unit may not expend or obligate more than it has in hand for the purpose of the expenditure or encumbrance. 1975 Op. Att'y Gen. 75-88.

Cause: The Department failed to exhibit that adequate controls were in place to appropriately manage their fiscal responsibilities relating to their statutory (budgetary) basis financial statements to ensure compliance with the 2012 Appropriations Act, as amended, (Final Budget) and Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia.

The Department experienced claims in excess of projections and available funds in several programs including Medicaid: Aged, Blind and Disabled program, the PeachCare program and the State Health Benefit Plan. The Department ended the fiscal year with an overall departmental deficit of \$31,930,192.84 which was the result of several factors including the discovery of a prior year accounting error by the Department resulting in an inaccurate amount of reserves being recorded for the prior fiscal year, higher than projected healthcare claims and an approximate 41% spike in claims from the State's largest Medicaid provider. The Department failed to act in a timely manner and to take the appropriate actions necessary to mitigate the resulting instances of noncompliance.

Effect: For the programs as identified in the Condition paragraph and the attached organization, Georgia Composite Medical Board, management failed to comply with the Appropriations Act, as amended, (Final Budget) and the Constitution of the State of Georgia. The cumulative effect of these instances of noncompliance are deemed to be material to the Department's BCR overall and supports a qualification of this information.

Recommendation: The Department of Community Health should implement policies and procedures which address any future budget reductions and closely monitor their expenditures throughout the year within all fund sources to insure that funds are available for these expenditures. If the situation arises where the Department feels they may be in budgetary noncompliance, all avenues of resolution such as seeking amended appropriations, fiscal affairs, etc., should be immediately explored as solutions.

In addition, State government officers and the budget and accounting offices are being notified of this deficit fund balance for their respective consideration.

Finding Control Number: **FS-419-12-101**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
REVENUES AND RECEIVABLES
BUDGET
Inadequate Year-End Close-Out and Accounting Procedures

Condition: The Department of Community Health (Department) failed to have an effective oversight process in place relating to their year-end close-out procedures. The Department appeared to have an excessive number of post-closing adjusting entries after period 998, the TeamWorks Financial System year-end adjustment period. Also, final post-closing adjustments were still being made as late as November 16, 2012; more than three (3) months after year-end close and three (3) business days after the Department agreed to submit their final Budgetary Compliance Report (BCR) for review.

Based on responses by the Department to inquiries we made, the Department received and expensed 12 months' worth of CMO capitation (CAP) payments for the Medicaid: Low-Income Medicaid program in the 2012 Appropriations Act, as Amended, but only 10 months of payments were made during the

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year. Although, the Department's June 30, 2012 budget fund balance sheet (statutory basis) reported over \$27 million in Cash and Cash Equivalents and over \$850 million in Accounts Receivable overall, the Department indicated they did not have adequate cash on hand to make the final two (2) months of CAP payments to their CMO providers for the Medicaid: Low-Income Medicaid program.

Criteria: The State Accounting Office (SAO) provides tools, guidance and calendars for all appropriated budget unit organizations to utilize in relation to the year-end close-out process. All of this information is designed to assist these organizations in applying best accounting practices which suggest that transactions be recorded properly and timely during the fiscal year to eliminate the need for excessive adjusting journal entries after year-end close.

In addition, Policy Number CM-100001, Cash Management Overview, from the State Accounting Manual Policies and Procedures issued by the SAO provides the minimum requirements that state agencies shall adhere to in regards to the collection of cash, recording deposits, disbursing funds, and establish internal controls designed to safeguard the state's cash and maximize interest earnings on state funds as a whole. This policy states, "Agencies are responsible for selecting the best collection and payment mechanisms as well as adopting appropriate oversight, and review guidelines, policies and procedures." As it relates to "cash position management" the policy states, "This component includes the daily monitoring of cash inflows and outflows to determine whether internal sources of cash are available to fund the organizations cash requirement. Daily cash position management is then extended to weekly, monthly, quarterly, and annual cash forecasts and projections."

Lastly, as it relates to internal controls this policy states, "Effective internal controls is a critical component of cash management and a foundation for the safe and sound operation of state government. In view of the potential for material loss, particularly through electronic activities, agencies must establish a strong internal control environment. The extent of an agencies' internal control program should be commensurate with the complexity and sophistication of the activities in which it engages. As with many other aspects of agency operations, the type of controls used will vary but will likely consist of policies, procedures, operating parameters, monitoring activities, separation of duties, reporting, audit, and management information systems."

Information: Our review revealed the Department submitted 74 post closing adjusting entries with a total absolute value of \$665,309,850.47 after period 998. In addition, prior year post-closing adjustments were not recorded to the official books of record (TeamWorks Financial System) until March 2012 [approximately eight (8) months] after year-end.

Cause: The deficiencies noted are a result of the Department's failure to have adequate policies, procedures and processes in place to expedite the timely completion of the year-end close-out process for their BCR.

Effect: Excessive post-closing adjusting entries gives the appearance that transactions may have not been recorded properly and timely during the fiscal year and could result in a material misstatement in the financial statements including misstatements due to fraud.

In addition, the excessive close-out process on behalf of the Department could cause the statewide BCR to be released after the targeted release date and potentially may also negatively impact the targeted release date of the Comprehensive Annual Financial Report (CAFR).

CMO CAP payments for the final two (2) months of the fiscal year were not made on a timely basis due to the lack of an effective cash management process and the uncertainty the Department had relating to their cash balances.

Recommendation: The Department of Community Health should develop and implement additional policies and procedures to make their year-end close-out process more effective by improving the timeliness of the process and reduce the number of resulting post-closing adjusting entries. To that end, we suggest that consideration be given as to whether a "soft" close of the Department's financial records takes place at

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interim dates throughout the year. While it may not be practical to perform a soft close on a department-wide basis, there are many accounts within the control of the finance office for which an interim soft close would facilitate the closing process at year-end. As part of the process described above, management should assess the timelines provided to departments for completion of requested audit documentation, GAAP schedules for SAO and period 998 reporting to see if those timelines can be accelerated.

Finding Control Number: **FS-419-12-102**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
BUDGET
Encumbrance Exceptions

- Condition:** In an effort to reduce their overall departmental deficit fund balance, the Department of Community Health (Department) identified eight (8) encumbrances, totaling \$5,773,579, to write off in the current fiscal year. Based on our review, we noted that there were three (3) invalid encumbrances, totaling \$769,730, which existed at year-end. In two (2) instances, the contracts had already expired effective June 30, 2012. In the other instance, the contract was still in negotiations with the vendor and not yet executed, therefore, not a valid obligation that should have been recorded as an encumbrance at year-end.
- Criteria:** Article III, Section 9, Paragraph 4 (c) of the Georgia State Constitution states that, "All appropriated state funds, except for mandatory appropriations required by the Constitution, remaining unexpended and not contractually obligated at the expiration of the general appropriations act shall lapse." A valid obligation should be supported by the following information: 1) Confirmed Vendor, 2) Specific Project/Services/Goods, 3) Specific Price for Project/Services/Goods, and 4) Stated Time or Range of Time for Delivery/Completion.
- Cause:** In regards to contract management, the Department failed to have adequate controls in place to appropriately identify the status of and correctly account for contracts that had either already expired or were not valid obligations.
- Effect:** Prior to our audit adjustment to correct the misstatement, the Department overstated current year expenditures by \$769,730 which contributed to the Department overall reported deficit amount.
- Recommendation:** As part of their annual close-out process, the Department of Community Health should analyze their encumbrances to ensure they are valid obligations of the Department and are recorded in the correct accounting period.

Finding Control Number: **FS-419-12-103**
ACCOUNTING CONTROLS (OVERALL)
BUDGET
Budgetary Noncompliance on Statutory (Budgetary) Basis Financial Statements

- Condition:** In conjunction with our review of the Budgetary Compliance Report (BCR) for the Department of Community Health (Department), an analysis of fund balance between current year and prior year was performed. Based on this analysis, the following instances of prior year fund balance deficits were identified:
- 1) Program-Health Care Access and Improvement
Fund Source-Other Funds
Deficit Ending Fund Balance-\$5,907.83

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- 2) Program-Medicaid: Aged, Blind and Disabled
Fund Source-Other Funds
Deficit Ending Fund Balance-\$88,488.92

- 3) Program-Medicaid: Low-Income Medicaid
Fund Source-State Funds-Prior Year Carry-Over/State General Funds-Prior Year
Deficit Ending Fund Balance-\$34,322,536.75

Fund Source-Other Funds
Deficit Ending fund Balance-\$25,952.02

- 4) Program-Adult Essential Health Treatment Services
Fund Source-State Appropriation/State General Funds
Deficit Ending Fund Balance-\$49,637.45

- 5) Program-Epidemiology
Fund Source-State Appropriation/State General Funds
Deficit Ending Fund Balance-\$55,372.77

- 6) Program-Public Health Formula Grants to Counties
Fund Source-State Appropriation/State General Funds
Deficit Ending Fund Balance-\$122,945.30

Criteria: Article VII, Section IV, Paragraph VIII of the Constitution of the State of Georgia provides, in part, "...the credit of the State shall not be pledged or loaned to any individual, company, corporation or association." As applied here, this means that Fund Balance by budget year, budget program, and funding source (i.e., the legal level of budgetary control) should not be debit balances in the accounting records.

The accounting records for each appropriated budget unit of the State should be maintained in such a manner to allow for budgetary reporting to be accurately prepared and supported.

Cause: The deficiencies noted were a result of the Department's failure to implement adequate controls that would enable management to consistently monitor program fund balances between current year and prior years.

In addition, a prior year accounting error in the Medicaid: Low-Income Medicaid program resulting in an inaccurate amount of reserves being recorded for the prior fiscal year and contributed to the deficit ending fund balance for the prior year in this program.

Effect: Noncompliance with the Constitution of the State of Georgia. In addition, inadequate internal controls increase the risk that material misstatement in the budget comparison report will occur and not be detected.

Lastly, upon discovery and correction of the prior year accounting error during the year under review, the Department failed to act in a timely manner and to take appropriate actions necessary to mitigate the resulting instance of noncompliance, such as examining and writing off open purchase orders as applicable.

Recommendation: The Department of Community Health should implement additional policies and procedures, as needed, to adequately monitor program fund balances between current year and prior years and to make adjustments, as needed, to ensure compliance with Constitution of the State of Georgia.

State of Georgia

Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

HUMAN SERVICES, DEPARTMENT OF

Finding Control Number: **FS-427-12-01**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
REVENUES AND RECEIVABLES
EXPENSES/EXPENDITURES AND LIABILITIES
Inadequate Journal Entry Documentation

Condition: Our examination included a review of journal entries posted, for seven (7) major Federal compliance programs, to the Department of Human Services' (Department) general ledger during fiscal year 2012. In total, 175 journal entries were selected for review. The testing of journal entries was performed in two parts:

1. Interim testing where 56 journal entries with a dollar value of \$3,140,003,218.42 for the periods 1 through 11 (July through May) for State fiscal year 2012 were selected and reviewed.

Of the 56 journal entries tested, we found that 25 with a dollar value of \$3,073,949,314.71 were not adequately supported.

2. Final testing, where 119 journal entries with a dollar value of \$1,958,264,666.80 for the periods 12 through 998 (June including the year-end adjustment period) for State fiscal year 2012 were selected and reviewed.

Of the 119 journal entries tested, we found that 11, with a dollar value of \$217,186,120.43, were not adequately supported.

Criteria: The Financial Management Policies and Procedures, policy number 4-8-1, issued by the Office of Planning and Budget and the State Accounting Office, states that "Documentation should be maintained for adjustments posted during a fiscal year, especially as a part of year-end closing procedures, that allows for the verification of the adjusted transaction to the source documentation supporting the original transaction. Such documentation should include, but is not necessarily limited to, analysis identifying original deposit ID's, purchase orders, voucher ID's or other relevant identifying reference and should identify the original transaction's budget program by fund source or justification for a change in allocation methodology."

Further, the *Accounting Policy Manual* from the State Accounting Office of Georgia, Category 3 - Closing Procedures, Section: Documentation Requirements, states that "All transactions must be supported by appropriate documentation. The same documentation requirements apply to transactions entered directly into an accounting system, as well as those initially entered and processed in an organization subsystem that are transmitted through an automated interface. In all cases, the documentation must be complete and accurate and must allow a transaction to be traced from the source documentation, through its processing, to the financial reports. All documentation should be readily available for examination."

Information: The dollar values reported relating to the testing of journal entries are absolute dollar values of all relevant lines of the journal entries, divided by two.

The entries were mostly for recording Federal revenues and receivables, and moving expenditures between fund sources, departments, and Federal fiscal years within the programs. The deficiencies are mostly an internal control issue for lack of adequate supporting documentation.

Cause: The deficiencies noted above were the result of the Department's failure to fully and adequately apply their existing internal control procedures to ensure compliance with the Financial Management Policies and Procedures and the *Accounting Policy Manual* for the State of Georgia.

State of Georgia

Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Effect: Approving journal entries without adequate supporting documentation may result in a material misstatement in the financial statements including misstatements due to fraud.

Recommendation: In order to resolve the manual journal entry issues, actions to be taken by the Department should include, but not be limited to, the following:

1. Improve controls over Manual Journal Entries to ensure that adequate documentation is provided for each journal entry, including listing the actual invoices being moved when expenditures are rerated to other fund sources. Details and totals on supporting documentation must tie to the amounts on the journal entry.
2. Revise the review process to ensure that the personnel who are approving journal entries understand the effect that each journal entry will have on the fund sources and programs.
3. Provide additional training on the guidelines included in the Financial Management Policies and Procedures to employees responsible for preparing and approving journal entries.

Finding Control Number: **FS-427-12-02**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
EQUITY AND FINANCIAL STATEMENT RECONCILIATIONS
Unsubstantiated Other Reserves Balance

Condition: Our examination of the Statement of Changes to Fund Balance, by Program and Funding Source, Budget Fund, found that the Department of Human Services (Department) had a \$4,052,527.98 balance in Other Reserves, for which the Department was unable to provide adequate documentation and authorization. See related finding FS-427-12-100.

Criteria: An adequate system of internal control dictates that controls be in place to ensure that the receipt and disbursement of Other Funds are properly recorded in accordance with the *Accounting Policy Manual* for the State of Georgia (Manual). The Manual, section "Revenue & Receivables", subsection "Prior Year Carry-Over (Accounting)", states that: "At fiscal year-end, all fund balances that are retained for subsequent period expenditures (based on external restrictions, statutory authority, etc.) should be classified as Other Reserves of fund balances. Such classification should be made after funding source trial balances have been analyzed and unexpended balances have been examined and classified in accordance with the policies in the Grants and Other Financial Assistance section of the *Accounting Policy Manual*."

Cause: The deficiencies noted above were a result of the Department's failure to implement adequate internal controls to ensure that the receipt and disbursement of Other Funds were properly identified and recorded on the financial statements.

Effect: The Department may not be remitting the actual surplus to the Office of the State Treasurer for the year under review.

Recommendation: The Department should develop and implement additional internal control policies and procedures to ensure that the receipt and disbursement of Other Funds are properly recorded in accordance with the *Accounting Policy Manual* for the State of Georgia.

During the first half of the current fiscal year, the Department should review the programs with reserve balances at year end and determine their validity, and if any of the reserve amounts should have been remitted as surplus, the Department should immediately forward those amounts to Office of the State Treasurer as Early Remittance of Surplus for fiscal year 2013.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: **FS-427-12-03**

ACCOUNTING CONTROLS (OVERALL)
EXPENSES/EXPENDITURES AND LIABILITIES
FINANCIAL REPORTING AND DISCLOSURE

Failure to Accurately Report Pass-Through Amounts on the Schedule of Expenditures of Federal Awards

- Condition:** Our examination of the Pass-Through by Entity report, for the Schedule of Expenditures of Federal Awards (SEFA), submitted by the Department of Human Services (Department) revealed that the pass-through amounts provided to subrecipients, required for the notes to the SEFA in the Single Audit Report, were not reported correctly for the Child Support Enforcement (CSE) program (CFDA No. 93.563). The pass-through amount for the CSE program was understated by \$1,813,204.98.
- Criteria:** In accordance with OMB Circular A-133 Subpart C Section .300(a), "The auditee shall identify all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency and name of the passthrough entity."
- The State Accounting Office also issued instructions to all organizations of the State reporting entity for the SEFA which state, "Agency management is responsible to ensure proper accounting and reporting of Federal grants. Expenditures reported in the SEFA must be reported on the GAAP basis of accounting relevant to the organization's reporting fund and must reconcile to expenditures recorded in the organization's accounting records."
- Cause:** The Department failed to implement adequate policies and procedures to ensure that total Federal award amounts provided to subrecipients are reported correctly in the SEFA.
- Effect:** Prior to an audit adjustment to correct the understatement identified, the SEFA as reported by the Department was inaccurate. Failure to accurately report Federal award amounts could result in inaccurate reporting of the SEFA within the Single Audit Report.
- Recommendation:** The Department of Human Services should implement policies and procedures to ensure that total award amounts provided to subrecipients are accurately reported in the Schedule of Expenditures of Federal Awards database for reporting within the Single Audit Report.

Finding Control Number: **FS-427-12-05**

GENERAL LEDGER
REVENUES AND RECEIVABLES
Failure to Record Federal Grant Awards in a Timely Manner

- Condition:** The Department of Human Services (Department) failed to record some Federal grant awards in a timely manner. A review of 56 grant awards revealed that 14 grant awards were not recorded on the general ledger for at least 30 days after receipt of the award. Of the 14 grant awards, seven (7) were recorded between 30-59 days, six (6) were recorded between 60-120 days, and one (1) was recorded after 120 days.
- Criteria:** To accurately account for Federal program revenues and expenditures, grant awards should be recorded on the general ledger in a timely manner.
- Information:** The Department has been, and is continuing to work with the awarding agencies in order to improve the time taken to receive grant award notices. In addition, the Department has been taking proactive steps to track the status of grant awards in order to make sure they are recorded on the general ledger in a timely manner.
- Cause:** The deficiencies noted above were a result of the Department's failure to have adequate internal control procedures in place, at the time of these awards to ensure that Federal grant awards, are recorded on the general ledger in a timely manner.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Effect: Failure to record grant availability in a timely manner could affect the proper recording of Federal program revenues (and expenditures) which could result in misstatements in the financial statements.

Recommendation: The Department of Human Services should review their current internal control procedures for recording Federal program activity and continue to work to enhance their procedures, as needed, to ensure the timely recording of Federal grant awards on the general ledger.

Finding Control Number: FS-427-12-06

GENERAL LEDGER

REVENUES AND RECEIVABLES

Failure to Reconcile Accounts Receivable to the General Ledger

Condition: Review of the Department of Human Services' (Department) year-end accounts receivable reconciliation revealed the following deficiencies:

- (1) Nine (9) of the nineteen (19) accounts on the year-end accounts receivable reconciliation contained variances totaling \$111,266,234.72. In addition, no subsidiary listing was available to support the balance in three (3) of the individual accounts.
- (2) The Department failed to provide, for review, documentation for four (4) accounts receivable items selected for testing.

Criteria: The Department of Human Services should have policies and procedures in place to ensure that monthly and year-end reconciliations of the accounts receivable module to the general ledger for all accounts receivable accounts are being performed, and to ensure that all accounts receivable documentation is appropriately maintained.

Cause: The deficiencies noted above were caused by the Department's failure to implement adequate policies and procedures to ensure reconciliations performed identified all variances and included proper supporting documentation, as well as the Department's failure to maintain all accounts receivable documents for review. In addition, high turnover in staff may also have been a contributing factor.

Effect: Failure to perform accurate reconciliations and to maintain all accounts receivable documentation could result in invalid accounts receivable not being detected in a timely manner. This could lead to errors in financial reporting and increase the risk of material misstatement in the financial statements including misstatements due to fraud.

Recommendation: The Department of Human Services should implement additional policies and procedures to ensure that:

- 1) Monthly and year-end reconciliations of the accounts receivable module to the general ledger are accurately completed,
- 2) The reconciliation includes relevant subsidiary ledgers and
- 3) Any variances noted are resolved in a timely manner.

Controls should also be implemented to ensure that all accounts receivable documentation is appropriately maintained.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: **FS-427-12-07**

GENERAL LEDGER

EXPENSES/EXPENDITURES AND LIABILITIES

Account Payable Reconciliation Deficiencies

Condition: The Department of Human Services' (Department) reconciliation of the accounts payable module (subsidiary ledger) to the general ledger for June 30, 2012 was not accurately completed. On the June reconciliation, there were five (5) accounts payable accounts, totaling \$37,713.77, that had debit balances.

In addition, 17 accounts were not fully reconciled as of June 30, 2012. The variance in these accounts totaled \$28,001,543.35.

A review of accounts payable balances over one year old revealed that the Department failed to apply repayment of funds for debit balances in the accounts payable module for four (4) out of seven (7) outstanding balances. In addition, one (1) accounts payable balance over a year old in the amount of \$33,617.61, and one (1) other accounts payable debit balance in the amount of \$856.68 had been paid in full; however, the amounts still remain in the accounts payable module.

Criteria: The Department should improve their policies and procedures to ensure that monthly and year-end reconciliations of the accounts payable module to the general ledger for all accounts payable accounts and outstanding balances are completed accurately and in a timely manner.

Cause: The deficiencies noted above were caused by the Department's failure to adequately apply their existing internal control of completing an accounts payable reconciliation, and the failure to verify the accuracy of outstanding accounts payable balances.

Effect: Failure to perform accurate reconciliations could result in the accounts payable module containing invalid information that is not detected in a timely manner. This could result in errors in financial reporting and increase the risk of material misstatement in the financial statements including misstatements due to fraud.

Recommendation: The Department of Human Services should improve their existing policies and procedures to ensure monthly and year-end reconciliations of the accounts payable module to the general ledger are accurately completed and verify the validity of the outstanding accounts payable balances on a regular basis.

Finding Control Number: **FS-427-12-08**

CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY

Inadequate Bank Reconciliation Procedures

Condition: Our examination included a review of the Department of Human Services' (Department) bank reconciliation procedures performed on the Operating, Payroll, Child Support, Public Assistance, Revenue Collections, Vital Records Refund, DHS WIC Program, and the Decentralized Trust Funds accounts. The following deficiencies were noted:

1. For the Operating account (101102), the Department had not posted a significant number of book adjustments in the amount of \$30,928,536.79, dating back to September 2009. The outstanding checklist has 4,098 checks totaling \$2,233,840.15 that date back to January 2008, which have yet to be canceled or corrected.
2. For the new Child Support Recovery account (101154), the Department had not posted a significant number of book adjustments in the amount of \$82,262,364.45. The following months' reconciliations were not performed in a timely manner, ranging from one (1) to three (3) months late: January, February, March, April, and June. In addition, the reconciliations performed for the months of September 2011 through January 2012 indicate that the bank account is being used but

State of Georgia

Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

the deposits and disbursements were not being recorded on the general ledger. Finally, the May reconciliation did not show evidence of proper review and approval.

3. For the Payroll account (101415), the Department had not posted a significant number of book adjustments in the amount of \$1,631,968.76, dating back to November 2009. The outstanding checklist has 763 checks totaling \$257,879.26 that date back to July 2005, which have yet to be canceled or corrected. In addition, the per book amount on the June 2012 reconciliation did not agree with the amount shown on the general ledger in the amount of \$590.37. Finally, the June reconciliation was performed three (3) months late.
4. For the Public Assistance (101761) account, the Department had not posted a significant number of book adjustments in the amount of \$87,233,378.76, dating back to April 2011. In addition, the June reconciliation was performed three (3) months late.
5. For the old Child Support Recovery account (101762), the Department had not posted a significant number of book adjustments in the amount of \$100,896,311.23, dating back to July 2009. There are book reconciling items in the amount of \$505,142.37 dating back to November 2010. In addition, the outstanding checklist has 279 checks in the amount of \$501,622.81 that date back to November 2007, which have yet to be canceled or corrected. Finally, the June reconciliation was performed three (3) months late.
6. For the Vital Records Refund (101601) account, the Department had not performed any reconciliations throughout the year. The account held a balance of \$(1,576.92) on the general ledger at fiscal year end.
7. For the WIC program (103582) account, the Department had not performed any reconciliations throughout the year. The account held a balance of \$198,317.78 on the general ledger at fiscal year end.
8. For the Revenue Collections (102017) account, the June reconciliation was performed three (3) months late.
9. For the Decentralized Trust Funds (103580) account, Debt Set Off sub-account (117.145), the Department had not posted several book adjustments in the amount of \$689.56 dating back to February 2011. The outstanding checklist has 505 checks totaling \$235,319.77 that date back to June 2006, which have yet to be canceled or corrected. In addition, the June reconciliation was performed three (3) months late.

Criteria: Policy Number CM-100008 of the State Accounting Manual issued by the State Accounting Office (SAO) provides bank reconciliation guidelines for all organizations to follow. An adequate system of internal controls dictate that bank reconciliations be performed at a minimum on a monthly basis, and as appropriate, include the following: 1) adequate supporting documentation, 2) reconciling items correctly identified by description and amount, 3) adjustments which are needed are identified and made in a timely manner, 4) accurate general ledger balances, and 5) evidence of an effective supervisory review and approval function.

In addition, the Disposition of Unclaimed Property Act as identified in OCGA 44-12-190 through 44-12-236, provides for procedures to be followed for those holding property for someone else and contact has been lost with that person. This act applies to outstanding checks written to both individuals and vendors. Policy Number CM-100006 of the State Accounting Manual provides guidance on the proper accounting procedures regarding old outstanding checks.

Cause: The Department's bank account reconciliation process failed to ensure that reconciling items were properly supported and that outstanding checks were canceled in a timely manner, and that bank activity was recorded on the trial balance. In addition, high turnover in staff may also have been a contributing factor.

State of Georgia

Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Effect: Failure to maintain an effective bank account reconciliation process increases the risk of misstatement due to fraud and the possible misappropriation of the Department's assets.

Recommendation: The Department of Human Services should review their current internal control procedures in relation to bank reconciliations and implement additional policies and procedures to ensure an effective bank reconciliation process is in place to manage and monitor their bank accounts.

Finding Control Number: **FS-427-12-09**

REVENUES AND RECEIVABLES

Inadequate Procedures Over Cash Draws of Federal Grants

Condition: The following deficiencies were noted based on our combined examination of the cash management process over the seven (7) major Federal Financial Assistance Programs selected for the year under review at the Department of Human Services' (Department):

1. For all programs combined, a total of 31 months were identified where the requests for reimbursements were not sufficient to cover the respective Federal program expenditures. The average monthly insufficient balances ranged from a low of \$9.6 million to a high of \$109 million.
2. For all programs combined, a total of 52 months were identified where the requests for reimbursements were in excess of the respective Federal program expenditures. The average monthly excess balances ranged from a low of \$15.8 million to a high of \$59.9 million.
3. Timing variances were identified between the reimbursement amounts recorded in the general ledger and amounts reported in the Department's Cash Management Database reports. A general explanation was provided for the variances, however, those explanations were not sufficient to address the reasons for each variance individually.

Criteria: The Cash Management and Letter of Credit Procedures of the Department of Human Services state that the objective of the Department's cash management plan is to draw appropriate amounts of each type of fund available on an as-needed basis to assure that the Department does not have in excess of three days of Federal funds on hand, does not use state funds to subsidize Federal funds, and has sufficient funds to cover checks when they are presented.

Code of Federal Regulations Title 31, Chapter II, Part 205.33 indicates that "a State must minimize the time between the drawdown of Federal funds from the Federal government and their disbursement for Federal program purposes. A Federal Program Agency must limit a funds transfer to a State to the minimum amounts needed by the State and must time the disbursement to be in accord with the actual, immediate cash requirements of the State in carrying out a Federal assistance program or project."

Cause: The Department's policies and procedures for requesting, recording, and distributing Federal funds to reimburse program costs were inadequate.

Effect: Failure to request, record, and distribute Federal funds in an accurate and timely manner could result in the use of other sources of funds to subsidize Federal program expenditures.

In addition, the drawdown of excess Federal funds over what is needed to cover Federal expenditures could result in penalties and interest to the Department.

Recommendation: The Department of Human Services should review their policies and procedures for requesting, recording, and distributing Federal funds to ensure that they are adequate to meet cash management objectives.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: **FS-427-12-10**

CAPITAL ASSETS

Failure to Accurately Report Capital Assets

Condition: Five (5) amounts reported by the Department of Human Services (Department) to the State Accounting Office on the Capital Assets form for the fiscal year under review were found to be misstated. The following exceptions were noted:

1. Capital Assets tab - The Department overstated Intangibles - Software by \$2,351,425.25.
2. Capital Assets tab - The Department understated Construction-in-progress by \$2,364,716.70.
3. Capital Assets tab - The Department understated Personal Property - machinery & equipment by \$168,211.06.
4. Depreciation tab - The Department overstated accumulated depreciation on Personal Property - machinery, equipment and furniture by \$612,872.32.
5. Depreciation tab - The Department overstated accumulated depreciation on Intangibles - Software by \$744,617.99.

Criteria: As prescribed by O.C.G.A. 50-5B-4, "All organizations of state government... shall conform to and comply with the rules, regulations, policies, procedures, and forms devised, promulgated, and installed by the state accounting officer. All organizations of state government shall submit statements, reports, information, and data necessary to enable the state accounting officer to complete the reports required under this Code section... All organizations of state government shall provide information to the state accounting officer necessary to properly account for and report real property and personal property."

Cause: The deficiencies noted above are the result of management's failure to implement adequate internal controls to ensure that all capital assets are properly reported to the State Accounting Office.

Effect: The failure to report accurate capital asset information can result in misstatements in the financial statements and notes to the financial statements as reported in the State's Comprehensive Annual Financial Report. The misstatements noted above were corrected by an audit adjustment.

Recommendation: The Department of Human Services should implement adequate internal controls to ensure that the capital asset information reported to the State Accounting Office is accurate.

Finding Control Number: **FS-427-12-100**

ACCOUNTING CONTROLS (OVERALL)

FINANCIAL REPORTING AND DISCLOSURE

BUDGET

Failure to Certify the Accuracy of the Budgetary Compliance Report

Condition: The Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund in the Budgetary Compliance Report (BCR) as presented for review by the Department of Human Services (Department) reported the following instances of noncompliance:

- 1) Adolescent and Adult Health Promotion/Federal Funds/Medical Assistance Program
Expenditures exceeded Funds Available by \$0.01
- 2) Adult Addictive Disease Service/Federal Funds/Prevention & Treatment of Substance Abuse Block Grant
Expenditures exceeded Funds Available by \$3.01
- 3) Adult Essential Health Treatment/Federal Funds/Medical Assistance Program
Expenditures exceeded Funds Available by \$0.01

State of Georgia

Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

- 4) After School Care/Federal Funds/TANF Unobligated Balance
Expenditures exceeded Funds Available by \$8,100.00
- 5) Family Violence Services/Federal Funds/TANF Unobligated Balance
Expenditures exceeded Funds Available by \$108,622.00
- 6) Immunization/Federal Funds/Medical Assistance Program
Expenditures exceeded Funds Available by \$0.10
- 7) Infant and Child Essential Health/Federal Funds/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$71.84
- 8) Infectious Disease Control/Federal Funds/Medical Assistance Program
Expenditures exceeded Funds Available by \$0.01
- 9) Support for Needy Families - Basic Assistance/Federal Funds/TANF Unobligated Balance
Expenditures exceeded Funds Available by \$4,361,567.00
- 10) Support for Needy Families - Family Assistance/Federal Funds/Federal Funds not Itemized
Expenditures exceeded Funds Available by \$176,121.20
- 11) Support for Needy Families - Family Assistance/Federal Funds/American Recovery and
Reinvestment Act of 2009/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$176,121.20
- 12) Program Not Identified/Federal Funds/Maternal & Child Health Services Block Grant
Expenditures exceeded Funds Available by \$95,663.09

Our cursory review of the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund also appeared to indicate that each of the 12 noncompliance matters identified above were due to the carry-over of negative reserve amounts from the prior year. Also, for numbers 2, 4, 5, 7 and 9 above, there are apparent fund source issues present due to each of those deficiencies of funds available under expenditures being equally offset by an excess of funds available over expenditures of the same amount in another funding source.

The Department, however, declined to sign the "Letter of Representation" certifying the accuracy of the amounts reported by fund source within budgetary program. As a result, we did not perform detailed testing of the underlying documentation supporting the amounts reported in the BCR. Accordingly, we were unable to determine the Department's compliance with the requirements of the current Appropriations Act, as amended, (Final Budget) and the Constitution of the State of Georgia. These compliance requirements are:

- An appropriated budget unit cannot overspend their authorized budgeted amounts at the legal level of budgetary control (funding source within program). This means that the amounts that are reflected in the "variance" column under the heading of Expenditures Compared to Budget in the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund are not negative variances.
- Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia provides, in part, "...the credit of the State shall not be pledged or loaned to any individual, company, corporation or association." As applied here, this means that amounts reflected in the "variance" column under the heading of Excess (Deficiency) of Funds Available Over/(Under) Expenditures in the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund are not negative variances.

Criteria:

Each appropriated budget unit of the State of Georgia was subject to compliance testing to be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AT Section 601). Compliance attestations require the responsible party at the budget unit to provide various written representations related to the accuracy of their BCR, to the best of their knowledge and belief. The responsible party's refusal or inability to furnish all appropriate representations in accordance with the attestation standards constitutes a limitation on the scope of the engagement.

State of Georgia

Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

- Information:** The BCR reflects the Department's budgetary activity at the legal level of budgetary control as prescribed by the FY 2012 Amended Appropriations Act. Also at this level, the BCR reports whether the Department is operating within the debt limitations of the Constitution of the State of Georgia which prohibits expenditures from exceeding funds available.
- Cause:** Due to the uncertainty regarding the accuracy of the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source, particularly as it relates to the carry-over of prior year reserve amounts, the Department declined to prepare and sign a letter of representation for the examination engagement of the organization's compliance with the 2012 Appropriations Act, as amended, and Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia.
- Effect:** The amounts reported in the Department's BCR should not be used for decision-making purposes at the legal level of budgetary control because of the lack of assurances by management and the likelihood that material errors are present.
- Recommendation:** The Department should manage its budgetary activity at the legal level of control, which is fund source within program. In order to produce accurate and useful BCR reports in the future, actions to be taken by the Department should include, but not be limited to, the following:
1. Improve controls over Manual Journal Entries to ensure that adequate documentation is provided for each journal entry, including listing the actual invoices being moved when expenditures are rerated to other fund sources. Details and totals on supporting documentation must tie to the amounts on the journal entry.
 2. Revise the review process to ensure that the personnel who are approving journal entries understand the effect that each journal entry will have on the accounts, fund sources, and programs.
 3. Monitor transactions posted during the fiscal year on a regular basis rather than relying on journal entries to correct problems identified at year-end.
 4. Review all funds sources and programs for compliance with the State Chart of Accounts and the Appropriations Act. Provide SAO with information for correcting any errors noted in the set up of fund sources and programs.
 5. Automate the Cost Allocation Process, preferably within the Statewide accounting system, in order to improve efficiencies and reduce current manual accounting practices to ensure that all required transactions are processed and recorded timely.

COMMUNITY AFFAIRS, DEPARTMENT OF

Finding Control Number: **FS-428-12-03**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
Inadequate Bank Reconciliation and Accounting Procedures

Condition: During our review of the Department of Community Affairs' (Department) bank reconciliations, we noted some reconciling items appearing on the bank reconciliations were not posted to the general ledger in a timely manner. In addition, most bank reconciliations were lacking either the signature of the preparer and the approver and the date this activity was performed.

Criteria: In accordance with Cash Management Policies and Procedures Policy Number CM-100008 - Bank Reconciliation Policy and Procedure issued by the State Accounting Office (SAO), "All Agencies shall reconcile their state bank accounts monthly by an employee not involved in recording cash receipts and disbursements. All monthly reconciliations should be reviewed and signed by a fiscal officer who

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

did not participate in the reconciling function. Book reconciling items shall be investigated and adjusting book entries shall be recorded within the same month as monthly bank reconciliation sheets are received."

An adequate system of internal controls calls for the performance of a monthly reconciliation between the bank statement and the general ledger. Each bank reconciliation should be reviewed and approved by someone not involved with the reconciliation and all reconciling items should be corrected in a timely manner.

Information: We reviewed all 12 months of bank reconciliations for three (3) of the Department's bank accounts. The following deficiencies were noted:

- All 12 of the reconciliations for one (1) account (Payroll Account) lacked the signature of the preparer and the date the reconciliation was performed and 10 instances where there was no reviewer signature or date.
- There were deposits [16 totaling \$2,167,337 on one (1) account and nine (9) totaling \$1,021,938 on the second account] reflected on two (2) of the bank accounts that were not being recorded timely to the general ledger and, as a result, were being carried forward month-to-month as reconciling items on the bank reconciliations; in some cases for more than 12 months before clearing the reconciliations.
- Lastly, on two (2) bank reconciliations it was noted that both the preparer and reviewer had dated performing those functions at least 45 days prior to the bank statement date.

Cause: These deficiencies were the result of the Department's failure to adequately manage and monitor the bank reconciliation process, including adjusting the general ledger in a timely manner when applicable.

Effect: The failure to maintain an effective bank reconciliation process increases the risk of material misstatements in the financial statements including misstatements due to fraud.

Recommendation: The Department of Community Affairs should implement additional policies and procedures to ensure an effective bank reconciliation process is in place, and reconciling items are reviewed and adjusted to the general ledger in a timely manner when appropriate in accordance with Cash Management Policies and Procedures issued by SAO.

Finding Control Number: **FS-428-12-100**
ACCOUNTING CONTROLS (OVERALL)
BUDGET

Failure to Certify the Accuracy of the Budgetary Compliance Report

Condition: The Budgetary Compliance Report (BCR) as presented for review by the Department of Community Affairs (Department) reported the following instances of noncompliance:

1. Coordinated Planning/Federal Funds/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$89,015.29
2. Department Administration/Other Funds
Expenditures exceeded Funds Available by \$112,327.23
3. Federal Community and Economic Development Programs/Federal Funds/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$4,728,716.57

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4. Federal Community and Economic Development Programs/American Recovery and Reinvestment Act of 2009/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$114,264.71
5. Regional Services/Federal Funds/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$120,805.16
6. Special Housing Initiatives/Federal Funds/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$1,950,165.83
7. Special Housing Initiatives/American Recovery and Reinvestment Act of 2009/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$5,881.00
8. State Community Development Programs/Federal Funds/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$145.52
9. Payments to OneGeorgia Authority/Other Funds
Expenditures exceeded Funds Available by \$357.01
10. Programs Not Identified/Other Funds
Expenditures exceeded Funds Available by \$79,887.50

The Department of Community Affairs, however, declined to sign the “Letter of Representation” certifying the accuracy of the amounts reported by fund source within budgetary program. As a result, we did not perform detailed testing of the underlying documentation supporting the amounts reported in the BCR. Accordingly, we were unable to determine the Department’s compliance with the requirements of the current Appropriations Act, as amended, (Final Budget) and the Constitution of the State of Georgia. These compliance requirements are:

- An appropriated budget unit cannot overspend their authorized budgeted amounts at the legal level of budgetary control (funding source within program). This means that the amounts that are reflected in the “variance” column under the heading of Expenditures Compared to Budget in the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund are not negative variances.
- Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia provides, in part, “...the credit of the State shall not be pledged or loaned to any individual, company, corporation or association.” As applied here, this means that amounts reflected in the “variance” column under the heading of Excess (Deficiency) of Funds Available Over/(Under) Expenditures in the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund are not negative variances.

Criteria: Each appropriated budget unit of the State of Georgia was subject to compliance testing to be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AT Section 601). Compliance attestations require the responsible party at the budget unit to provide various written representations related to the accuracy of their BCR, to the best of their knowledge and belief. The responsible party’s refusal or inability to furnish all appropriate representations in accordance with the attestation standards constitutes a limitation on the scope of the engagement.

Information: The BCR reflects the Department’s budgetary activity at the legal level of budgetary control as prescribed by the FY 2012 Amended Appropriations Act. Also at this level, the BCR reports whether the Department is operating within the debt limitations of the Constitution of the State of Georgia which prohibits expenditures from exceeding funds available.

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- Cause: Due to the uncertainty regarding the accuracy of the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund, the Department declined to prepare and sign a letter of representation for the examination engagement of the organization's compliance with the 2012 Appropriations Act, as amended, and Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia.
- Effect: The amounts reported in the Department's BCR should not be used for decision-making purposes at the legal level of budgetary control because of the lack of assurances by management and the likelihood that material errors are present.
- Recommendation: The Department of Community Affairs should manage its budgetary activity at the legal level of control, which is fund source within program. In order to produce accurate and useful BCR reports in the future, actions to be taken by the Department should include, but not be limited to, the following:
1. Ensure that all staff involved in the Department's budgetary activities have an adequate understanding of Program-Based Budgeting.
 2. Ensure that staff obtains additional training relating to Program-Based Budgeting as appropriate.
 3. Monitor budgetary reports on a monthly basis.

SUPERIOR COURTS

Finding Control Number: **FS-436-12-01**
ACCOUNTING CONTROLS (OVERALL)
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
Inaccurate Bank Reconciliations and Old Outstanding Checks

- Condition: Our examination included a review of Superior Courts' bank reconciliation for the Operating Account. The June 30th bank reconciliation outstanding check list contained one (1) check where the amount had been changed from the accounting records and seventeen (17) checks were left off of the outstanding checks list in their entirety, for an unidentified cash variance totaling \$50,786.50. The outstanding check list also included 55 checks, totaling \$20,249.50, that were outstanding for more than 180 days.
- Criteria: The State Accounting Office Cash Management Policy number CM-100008 states, "It is the responsibility of each Agency to reconcile its bank accounts monthly and to satisfactorily track all reconciling items to resolution in a timely manner. All methods (manual, semi-manual, automatic bank reconciliation) should clearly show the balances being reconciled and the details of all reconciling items."
- The State Accounting Office Cash Management Policy number CM-100006 states, "All agencies shall comply with state statutes, 'Disposition Unclaimed Property Act', and filing requirements established by the Georgia Department of Revenue." Section V of this policy outlines specific actions that the agency should take, including attempting to locate all payees for checks held over 180 days that are over \$50 and escheating all stale checks over 180 days old, regardless of amount. After five (5) years, agencies must make a final attempt to locate the payee for checks over \$50 and then remit the payment to the Department of Revenue. For checks less than \$50, the payment should be remitted to the Department of Revenue.
- Information: Subsequent to the completion of field work, Superior Courts disclosed concerns regarding inaccurate bank reconciliations. As a result, our review of bank reconciliations for the Operating Account was expanded.
- Cause: Superior Courts policies and procedures were inadequate to ensure compliance with the State Accounting Office Cash Management Policies.

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Effect: Failure to prepare accurate and complete bank reconciliations is a violation of the State Accounting Office Cash Management Policy number CM-100008 and could result in a material misstatement to the financial statements, including misstatements due to fraud.

Reporting checks that have been outstanding for more than 180 days on the bank reconciliation resulted in a violation of the State Accounting Office Cash Management Policy number CM-100006.

Recommendation: Superior Courts should prepare accurate and complete bank reconciliations, ensure that the outstanding check list is accurate, and investigate and resolve any reconciling items on the monthly bank reconciliation.

In addition, Superior Courts should review outstanding checks and implement policies and procedures to escheat checks that have been outstanding for more than 180 days and remit checks that have been outstanding for more than 5 years to the Department of Revenue in accordance with State Accounting Office Policy number CM-100006.

Finding Control Number: FS-436-12-100

ACCOUNTING CONTROLS (OVERALL)

EQUITY AND FINANCIAL STATEMENT RECONCILIATIONS

FINANCIAL REPORTING AND DISCLOSURE

BUDGET

Failure to Adequately Monitor State and Other Funds Within Budgetary Programs

Condition: During the fiscal year 2012 review of Superior Courts, prior budget year and overall fund balance deficits were identified in the Superior Court Judges program in State Funds in the amount of \$1,695.71.

In addition, a prior budget year fund balance was noted in Program Not Identified in State Funds of \$1,133.63.

Criteria: Article VII, Section IV, Paragraph VIII of the Constitution of the State of Georgia provides, in part, "...the credit of the State shall not be pledged or loaned to any individual, company, corporation or association." As applied here, this means that Fund Balance by budget year, budget program, and funding source (i.e., the legal level of budgetary control) should not be debit balances in the accounting records.

The accounting records for each appropriated budget unit of the State should be maintained in such a manner to allow for budgetary reporting to be accurately prepared and supported.

Information: Audit adjustments were made to correct the State Fund deficit and Program Not Identified fund balance. These deficits were attributed by Superior Courts to activity associated with clearing prior year outstanding accounts payable balances. An additional current budget year and overall fund balance deficit was identified in Other Funds for the Judicial Administrative Districts program in the amount of \$0.06; however, no adjustment was made to reduce the deficit as it is clearly immaterial.

Cause: Superior Courts failed to submit an appropriate post closing adjusting entry to rectify the fund balance deficits in prior budget years within the time frame specified by the State Accounting Office.

Effect: Failure to monitor fund balance by budget year, budget program, and funding source could result in overexpenditure of funds from either a current year or a prior year Appropriations Act, effectively violating the Constitution of the State of Georgia by pledging or loaning the credit of the State.

Recommendation: Superior Courts should implement internal controls to monitor fund balance by budget year, budget program, and funding source.

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LABOR, DEPARTMENT OF

Finding Control Number: **FS-440-12-01**

ACCOUNTING CONTROLS (OVERALL)

Inadequate Supporting Documentation for Adjusting Journal Entries

Condition: Our examination included a review of five (5) adjusting journal entries totaling to \$541,472,491.68 that were posted to the Department of Labor's (Department) general ledger in the month of June 2012 involving the Department's major Federal programs. The adjusting journal entries reviewed allocated overhead costs to specific programs, transferred expenses between grant years within programs, or transferred expenses between programs. The supporting documentation for each of these journal entries was inadequate. They did not contain adequate explanations for the purpose of the journal entries, information was not provided to support the amounts adjusted, nor was there any indication of the original transactions being adjusted.

Criteria: The Financial Management Policies and Procedures, policy number 4-8-1, issued by the Office of Planning and Budget and State Accounting Office, states that "Documentation should be maintained for adjustments posted during a fiscal year, especially as a part of year-end closing procedures, that allows for the verification of the adjusted transaction to the source documentation supporting the original transaction. Such documentation should include, but is not necessarily limited to, analyses identifying original deposit ID's, purchase orders, voucher ID's or other relevant identifying reference and should identify the original transaction's budget program by fund source or justification for a change in allocation methodology."

Further, the *Accounting Policy Manual*, Category 3 - Closing Procedures, Documentation Requirements, issued by the State Accounting Office, states in part that documentation "...Regardless of the format used for storage purposes, all recorded transactions (including adjusting entries and transfers) should be supported by copies of source documents (such as vendor invoices, receiving records, cash receipts, timesheets, loan documents, or bank statements) and other supporting information sufficient to provide clear evidence of...adjustments reclassifying transactions should be traceable to the documentation supporting the original transaction."

Cause: The deficiencies noted were a result of the Department's failure to implement adequate internal control procedures to ensure compliance with the Financial Management Policies and Procedures and the *Accounting Policy Manual* for the State of Georgia.

Effect: Approving and posting journal entries without adequate supporting documentation could result in a material misstatement in the financial statements including misstatements due to fraud.

Recommendation: The Department of Labor should develop and implement policies and procedures to ensure that adequate documentation is maintained and reviewed prior to approving and posting journal entries. Additional training on the guidelines included in the Financial Management Policies and Procedures and the *Accounting Policy Manual* for the State of Georgia should be provided to employees responsible for preparing and approving journal entries.

Finding Control Number: **FS-440-12-02**

ACCOUNTING CONTROLS (OVERALL)

Ineffective Change Management and Logical Access Controls

Condition: Our review of the established internal control structure associated with certain financial applications revealed deficiencies in change management and logical access controls designed to protect the integrity of financial information, mitigate the risk of manipulation, corruption, or loss of data, and ensure financial information is processed accurately.

Criteria: IT governance should be established over significant financial systems to prevent or detect unauthorized use, damage, loss, or modifications.

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Information: The following deficiencies were noted:

- Developers have the ability to promote changes to the production environment. In addition, users have the ability to promote changes to the production environment which is not commensurate with their job responsibilities.
- Sufficient evidence supporting authorization, testing, and approval of changes promoted to production was not maintained.
- A process to subsequently monitor changes that have been promoted to production is not in place to determine whether those changes were authorized, tested, and approved and have not circumvented the standard change management process.
- A formal process to periodically review user access to certain applications is not currently in place to determine whether access continues to be appropriate.
- Users have the ability to provision access to certain applications which is not commensurate with their job responsibilities.
- Users have access to certain applications which is not commensurate with their job responsibilities.
- Terminated employees had continued access to certain applications.
- General security settings for certain applications and their supporting operating systems and databases are not configured to provide reasonable assurance that access is limited to authorized individuals.

Cause: The Department did not adequately establish and implement policies and procedures to govern the integrity and accuracy of the information used in the financial statement preparation process.

Effect: Without proper controls in place, loss, manipulation, or corruption of financial data within this significant system could occur.

Recommendation: Department of Labor should enhance change management and logical access policies and procedures to include the following:

- Inappropriate access to promote changes to the production environment should be removed. If there is a business need for such access, mitigating controls, such as monitoring of changes, should be put in place to determine that only appropriate changes are promoted to the production environment.
- A defined change management process should be established to ensure changes are authorized, tested, and approved prior to migration.
- A process to periodically review changes promoted to production should be put in place to detect changes performed outside of the normal change management process.
- A periodic review of application access should be established to determine that access continues to be appropriate based on job responsibility.
- Privileges which are not necessary for a particular job function should be removed. If there is a business need for such access, mitigating controls should be put in place to ensure no inappropriate activity is taking place.
- A process should be established to determine that terminated users are removed in a timely manner.
- General security settings should be reconfigured to reduce the risk of unauthorized access.

Finding Control Number: **FS-440-12-03**
GENERAL LEDGER
Inadequate General Ledger

Condition: The Department of Labor (Department) utilizes a secure, ongoing host-based application to process and account for transactions relating to the State of Georgia Unemployment Insurance Program, whereas the general ledger utilized by the Department to produce the financial statements for the Unemployment Compensation Fund is an Excel-based set of spreadsheets which are manually updated on a daily basis from reports and information produced by the host application. This type of setup is commonly referred to as “end-user computing.” The general ledger utilized by the Department is inadequate due to being basically a set of ongoing cash sheets.

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- Criteria:** For all State organizational units, the *Accounting Policy Manual* for the State of Georgia requires for financial accountability purposes, that accounting records be uniformly maintained. Also, in order to eliminate potential information systems security concerns with the processing environment and in order to be able to rely on accounting data and other information produced by the systems which are maintained as end-user computers, traditional internal control procedures (i.e., reconciling, balancing, etc.) must be in place and operating without flaws.
- Cause:** The deficiency noted was caused by the Department's failure to establish adequate policies and procedures over the reporting process for the Unemployment Compensation Fund.
- Effect:** The failure to maintain an effective general ledger process increases the risk of material misstatement in the financial statements including misstatements due to fraud. In addition, there is potentially unsupported and/or unauditible financial statement account balances and lack of data integrity if traditional internal controls are not in place and operating effectively.
- Recommendation:** The Department of Labor should implement policies and procedures to perform and document complete and accurate reconciliations between the HOST based detail transactions and the summary data in the Excel-based spreadsheet including proper year end cut-offs.

Finding Control Number: **FS-440-12-04**
 GENERAL LEDGER
 REVENUES AND RECEIVABLES
 Inadequate Procedures Over Cash Draws of Federal Grants

Condition: Our examination of Cash Management over the Federal Financial Assistance Programs at the Department of Labor (Department) disclosed the following deficiency:

Requests for reimbursement were not sufficient to cover Federal program expenditures. The following table identifies programs that had insufficient cash balances during fiscal year 2012:

CFDA #	Program Name	Number of Months of Insufficient Requests	Average Monthly Insufficient Cash Balance
17.225	Unemployment Insurance Administration	7	\$ (2,542,336.00)
17.225	Unemployment Insurance Administration - American Recovery and Reinvestment Act	6	\$ (327,253.00)

- Criteria:** The Code of Federal Regulations Title 31, Chapter II, Section 205.33 states, in part: "The timing and amount of funds transfers must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs."
- Cause:** The Department's policies and procedures for requesting and recording Federal funds to reimburse program costs were inadequate.
- Effect:** Failure to request Federal funds in an accurate and timely manner can result in the use of State or Other funds to subsidize Federal program expenditures.
- Recommendation:** The Department of Labor should review their policies and procedures for requesting and recording Federal funds to ensure that they are adequate to meet cash management objectives. The Department should also review the clearance patterns used for drawing Federal funds to ensure that they are still relevant to current trends.

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Finding Control Number: **FS-440-12-05**

BUDGET

Program Budgeting Deficiencies

- Condition:** Because the Department of Labor's (Department) accounting system does not generate a budget comparison report by program and fund source that complies with the Prioritized Program Based Budgeting requirements of the Appropriations Act as enacted by the Georgia General Assembly, the Department manually prepares a budget comparison report after fiscal year end. Also, Federal expenditures from the Department-prepared year end budget comparison report, in total, did not agree to the Department's grant activity schedule.
- Criteria:** The State of Georgia's budget, as enacted by the General Assembly within the Appropriations Acts, was prepared on a prioritized program basis. This budget serves as a control to ensure that spending is limited to authorized areas and amounts. The Department must demonstrate their compliance by reporting their revenues and expenditures by fund source within program as compared to their budget.
- Cause:** This deficiency is due to the limitations of the accounting system utilized by the Department to report their activity in a manner that is prescribed by the Appropriations and Amended Appropriations Acts.
- Effect:** Without periodic budget comparison reports by program to review throughout the year, it is questionable whether or not the Department was monitoring their expenditures against their program budgets throughout the fiscal year. Also, since the Federal expenditure amounts reported on the year end budget comparison report prepared by the Department do not agree in total with their grant activity schedule, the budget comparison may not be accurate.
- Recommendation:** The Department of Labor should implement processes and procedures to produce periodic Budget Comparison reports, by fund/fund source, throughout the fiscal year. This could be accomplished via automated solutions such as TeamWorks Financials which is used by the majority of the appropriated budget units within the State or program their accounting system to create a budget comparison report that complies with the requirements of Prioritized Program Based Budgeting. This report should reconcile to the trial balance report by fund source. In addition, a detailed report should be created to support the activity by program and fund source as reported in the budget comparison report.

Finding Control Number: **FS-440-12-100**

BUDGET

Failure to Certify the Accuracy of the Budgetary Compliance Report

- Condition:** The Budgetary Compliance Report (BCR) as presented for review by the Department of Labor (Department) reported the following instances of non-compliance:
- 1) Department of Labor Administration/Federal Funds/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$181,374.61
 - 2) Department of Labor Administration/American Recovery and Reinvestment Act of 2009/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$768,445.40
 - 3) Department of Labor Administration/Other Funds
Expenditures exceeded Funds Available by \$821,952.86
 - 4) Workforce Development/Federal Funds/Federal Funds Not Itemized
Expenditures exceeded Funds Available by \$4,422,753.91

The Department of Labor, however, declined to sign the "Letter of Representation" certifying the accuracy of the amounts reported by fund source within budgetary program. As a result, we did not perform detailed testing of the underlying documentation supporting the amounts reported in the BCR. Accordingly, we were unable to determine the Department's compliance with the requirements of the current Appropriations Act, as amended, (Final Budget) and the Constitution of the State of Georgia. These compliance requirements are:

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- An appropriated budget unit cannot overspend their authorized budgeted amounts at the legal level of budgetary control (funding source within program). This means that the amounts that are reflected in the “variance” column under the heading of Expenditures Compared to Budget in the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund are not negative variances.
- Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia provides, in part, “...the credit of the State shall not be pledged or loaned to any individual, company, corporation or association.” As applied here, this means that amounts reflected in the “variance” column under the heading of Excess (Deficiency) of Funds Available Over/(Under) Expenditures in the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source Budget Fund are not negative variances.

Criteria: Each appropriated budget unit of the State of Georgia was subject to compliance testing to be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AT Section 601). Compliance attestations require the responsible party at the budget unit to provide various written representations related to the accuracy of their BCR, to the best of their knowledge and belief. The responsible party’s refusal or inability to furnish all appropriate representations in accordance with the attestation standards constitutes a limitation on the scope of the engagement.

Information: The BCR reflects the Department’s budgetary activity at the legal level of budgetary control as prescribed by the FY 2012 Amended Appropriations Act. Also at this level, the BCR reports whether the Department is operating within the debt limitations of the Constitution of the State of Georgia which prohibits expenditures from exceeding funds available.

Cause: Due to the uncertainty regarding the accuracy of the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source, the Department of Labor declined to prepare and sign a letter of representation for the examination engagement of the organization’s compliance with the 2012 Appropriations Act, as amended, and Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia.

Effect: The amounts reported in the Department’s BCR should not be used for decision-making purposes at the legal level of budgetary control because of the lack of assurances by management and the likelihood that material errors are present.

Recommendation: Since the Department of Labor is obligated to manage its budgetary activity at the legal level of control (fund source within program), the Department should either modify its present accounting system to accommodate such activity and reporting or convert to an accounting system with these capabilities; such as TeamWorks Financials which is used by the majority of the appropriated budget units within the State.

BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF

Finding Control Number: **FS-441-12-01**
ACCOUNTING CONTROLS (OVERALL)
EXPENSES/EXPENDITURES AND LIABILITIES
FINANCIAL REPORTING AND DISCLOSURE
Failure to Accurately Report Pass-Through Amounts on the Schedule of Expenditures of Federal Awards

Condition: Our examination of the Pass-Through by Entity report for the Schedule of Expenditures of Federal Awards (SEFA), submitted by the Department of Behavioral Health and Developmental Disabilities (Department) revealed that pass-through amounts provided to subrecipients, required for the Notes to the SEFA in the Single Audit Report, were not reported correctly. For the Block Grants for Prevention and Treatment of Substance Abuse program (CFDA No. 93.959), no pass-through amount was

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reported. Based on fiscal year 2012 testing, \$34,719,326.80 should have been reported as the pass-through amount for the program. An audit adjustment was made to correct the SEFA.

Criteria: In accordance with OMB Circular A-133 Subpart C, Section .300, "The auditee shall: (a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity."

The State Accounting Office also issued instructions to all organizations of the State of Georgia reporting entity for the SEFA which state, "Agency management is responsible for the proper accounting and reporting of federal grants. Expenditures reported in the SEFA must be reported on the GAAP basis of accounting relevant to the organization's reporting fund and must reconcile to expenditures recorded in the organization's accounting records..."

Cause: The Department failed to implement adequate policies and procedures to ensure that total Federal award amounts provided to subrecipients are reported correctly in the SEFA.

Effect: Failure to accurately report Federal award amounts could result in inaccurate reporting of the SEFA within the Single Audit Report.

Recommendation: The Department of Behavioral Health and Developmental Disabilities should implement policies and procedures to ensure that total award amounts provided to subrecipients are accurately reported in the Schedule of Expenditures of Federal Awards database for reporting within the Single Audit Report.

Finding Control Number: **FS-441-12-02**
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
Inadequate Bank Reconciliation Procedures

Condition: Our examination included a review of the Department of Behavioral Health and Developmental Disabilities' (Department) bank reconciliation procedures performed on their Operating Account. The following deficiency was noted:

The outstanding checklist has 170 checks, totaling \$80,611.25, dating back to July 2009 which are six (6) months or older that have yet to be cancelled or corrected.

Criteria: Policy Number CM-100006 of the State Accounting Manual Policies and Procedures issued by the State Accounting Office provides guidance on the proper accounting procedures regarding old outstanding checks. In addition, the Disposition of Unclaimed Property Act as identified in OCGA 44-12-190 through 44-12-236 provides for procedures to be followed for those holding property for someone else and contact has been lost with that person. This act applies to outstanding checks written to both individuals and vendors.

Cause: The Department failed to have adequate policies and procedures in place relating to their bank account reconciliation process to ensure that outstanding checks were being canceled in a timely manner.

Effect: Although the total old outstanding check amount is minimal, failure to maintain an effective bank account reconciliation process increases the risk of misstatement due to fraud and the possible misappropriation of the Department's assets, as well as potential book errors and noncompliance with State laws, policies and procedures.

Recommendation: The Department of Behavioral Health and Developmental Disabilities should review their current internal control procedures in relation to bank reconciliations and implement additional policies and procedures to ensure an effective bank reconciliation process is in place to manage and monitor the bank accounts in accordance with applicable State laws, policies and procedures.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

PERSONNEL ADMINISTRATION, STATE

Finding Control Number: **FS-460-12-01**
ACCOUNTING CONTROLS (OVERALL)
Failure to Verify Employment Eligibility for New Employees

- Condition: The State Personnel Administration failed to verify the employment eligibility through the federal work authorization program, known as E-Verify, for three (3) newly hired employees.
- Criteria: As prescribed by O.C.G.A. 13-10-91, "(a) Every public employer, including, but not limited to, every municipality and county, shall register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees."
- Information: E-Verify is an electronic program, maintained by the U.S. Department of Homeland Security, through which employers verify the employment eligibility of their employees after hire.
- Cause: The deficiency noted above was a result of the State Personnel Administration's failure to have adequate controls in place to ensure employment verifications were performed on all newly hired employees.
- Effect: Failure to verify employment eligibility for all newly hired employees resulted in noncompliance with O.C.G.A. 13-10-91.
- Recommendation: Management now responsible for the activity of the State Personnel Administration, the Department of Administrative Services, should ensure that employment eligibility is being verified for all newly hired employees in accordance with O.C.G.A. 13-10-91.

NATURAL RESOURCES, DEPARTMENT OF

Finding Control Number: **FS-462-12-01**
EXPENSES/EXPENDITURES AND LIABILITIES
Invalid Encumbrances

- Condition: Our review of the Department of Natural Resources' (Department) outstanding encumbrances at fiscal year end revealed eight (8) outstanding encumbrances that were no longer valid.
- Criteria: The *Accounting Policy Manual* for the State of Georgia, Category 4 - Financial Accounting and Reporting Policies and Procedures, Expenditures, Payables and Encumbrances section, states, in part: "In general, transactions which purport to obligate appropriated funds must be supported by an approved purchase order, at a minimum, or an executed contract which contains the following:
- a confirmed vendor,
 - specific services or goods,
 - specific price for the services or goods, and
 - a stated time or range of time for delivery or completion."
- The State Accounting Office (SAO) Statewide Accounting Directive AD 200905, PO Year End Procedures - Disencumber Balances that will not be used, states that, "For proper accounting and year end calculation of surplus, all open encumbrances should be reviewed and any funds that will not be needed should be disencumbered. This is done by either canceling or closing the Purchase Order associated with the encumbrance."
- Information: Supporting documentation for a total of 11 encumbrances as of June 30, 2012, totaling \$35,643.27, was requested for review. Of the 11 encumbrances reviewed, eight (8) encumbrances, totaling \$19,055.66, were identified as being invalid. There were various reasons as to why the encumbrances

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were not valid; these included: 1) Services had already been provided and the remainder of the encumbrance balance should have previously been written off; 2) Goods/services were subsequently deemed not to be needed; and 3) The initial needs were altered so as to render the encumbrance inadequate for its original purpose. The eight (8) invalid encumbrances identified were deemed insignificant and immaterial and, as a result, were noted only as misstatements.

Cause: The Department failed to follow the guidelines as outlined in the *Accounting Policy Manual* for the State of Georgia and SAO Accounting Directive 200905.

Effect: The invalid encumbrances resulted in budgetary expenditures and liabilities being overstated with fund balance and surplus being understated.

Recommendation: The Department of Natural Resources should implement additional internal controls to ensure that all open encumbrances are valid.

Finding Control Number: **FS-462-12-100**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
BUDGET
Inadequate Journal Entry Documentation

Condition: The Department of Natural Resources (Department) failed to maintain adequate documentation to support their manual journal entries.

Criteria: The Financial Management Policies and Procedures, policy number 4-8-1, issued by the Office of Planning and Budget and State Accounting Office, states that "Documentation should be maintained for adjustments posted during a fiscal year, especially as a part of year-end closing procedures, that allows for the verification of the adjusted transaction to the source documentation supporting the original transaction. Such documentation should include, but is not necessarily limited to, analysis identifying original deposit ID's, purchase orders, voucher ID's or other relevant identifying reference and should identify the original transaction's budget program by fund source or justification for a change in allocation methodology."

Information: Our testing included a review of 11 manual journal entries with a total absolute value of \$3,257,232.15. Seven (7) of the 11 manual journal entries with a total absolute value of \$1,789,206.91 did not contain sufficient documentation to support the entry being made. The seven (7) manual journal entries affected various fund sources and budget programs.

We performed inquiries of management to determine the purpose of these manual journal entries. Our inquiries revealed that the manual journal entries were made to re-rate balances on various fund sources in order to stay in compliance with the Appropriations Act. For instance, one manual journal entry included in our review moved expenditures totaling \$889,639.60 from State funds to Other funds in the Parks, Recreation and Historic Sites program. Without this manual journal entry, the Department would have reported a deficit fund balance of \$818,422.67 in State funds in the Parks, Recreation and Historic Sites program.

Cause: The deficiencies noted above were a result of the Department's failure to implement adequate internal control policies and procedures to ensure compliance with the Financial Management Policies and Procedures.

Effect: Making journal entries without adequate supporting documentation may result in misstatements in the financial statements including misstatements due to fraud.

Recommendation: The Department of Natural Resources should develop and implement policies and procedures to ensure that adequate documentation is maintained and reviewed prior to approving journal entries. Also,

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

additional training on the guidelines included in the Financial Management Policies and Procedures should be provided to employees responsible for preparing and approving journal entries as needed.

REVENUE, DEPARTMENT OF

Finding Control Number: **FS-474-12-01**

CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY

Inadequate Bank Reconciliation Procedures

Condition: The Department of Revenue (Department) did not perform adequate bank reconciliation procedures for various bank accounts. Exceptions noted were as follows:

1. The bank statement balance on the bank reconciliations for the Electronic Fund Transfer (EFT) account did not agree with the bank statement balance on the bank statements for the months of September 2011 and October 2011.
2. The bank reconciliation for the Revenue Collections – IRS Offsets account for the month of June 2012 was incorrect. The adjustments added to the general ledger balance should have been subtracted from the bank balance.
3. The following reconciliations contained supporting schedules in the bank reconciliation package that did not agree with the bank reconciliation:
 - The Revenue Collections account for the months of July 2011, October 2011, and November 2011.
 - The Corporate Control Disbursement account for the month of November 2011.
4. The following bank reconciliations contained adjustments that were not corrected in accordance with cash management policies and procedures:
 - The Operating account for the months of November 2011, December 2011, and April 2012 through June 2012.
 - The Payroll account for the months of September 2011 through November 2011 and January 2012 through June 2012.
 - The General Disbursement account for the months of July 2011 through February 2012, April 2012, and June 2012.
 - The Lockbox account for the months of July 2011, September 2011, October 2011, December 2011 through February 2012, and April 2012.
 - The Revenue Collections account for the months of July 2011 through June 2012.
 - The Income Tax - Control Disbursement account for the months of July 2011 through December 2011, April 2012, and May 2012.
 - The Corporate Refunds account for the months of July 2011 through June 2012.
 - The Corporate Control Disbursement account for the months of July 2011 through April 2012.
5. The following bank reconciliations contained completion dates on the electronic bank reconciliations that were different from the completion dates on the hard copy bank reconciliations:
 - The Payroll account for the month of July 2011.
 - The Revenue Collections – IRS Offsets account for the month of July 2011.
 - The Income Tax – Control Disbursement account for the month of July 2011.
 - The Corporate Refunds account for the months of July 2011, October 2011, and November 2011.
6. The bank reconciliation for the Corporate Refunds account for the month of December 2011 contained a December 15, 2011 completion date and a December 19, 2011 approval date.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

7. The following bank reconciliations were not prepared and approved in a timely manner:
 - The Operating account for the month of June 2012.
 - The Corporate Refund account for the months of September 2011, and December 2011 through May 2012.
8. The bank reconciliations for the Operating account, Income Tax - Control Disbursement account, Corporate Refunds account, and Corporate Control Disbursement account contained outstanding checks that have been outstanding for over one year.

Criteria: Cash Management Policies and Procedures Policy Number CM-100008 issued by the State Accounting Office provides bank reconciliation policy and procedures for organizations to follow. An adequate system of internal controls dictates that bank reconciliations be performed at a minimum on a monthly basis, and as appropriate, include the following: 1) adequate supporting documentation, 2) reconciling items correctly identified by description and amount, 3) adjustments are identified and made in accordance with applicable policies and procedures, and 4) evidence of an effective supervisory review and approval function. In addition, best business practices dictate that all checks over a year old should be canceled or voided.

Cause: The deficiencies noted above were the result of the Department's failure to adequately manage and monitor their bank reconciliation process.

Effect: Failure to maintain an effective bank reconciliation process increases the risk of material misstatement in the financial statements including misstatements due to fraud.

Recommendation: The Department of Revenue should review their current internal control procedures regarding their bank reconciliations and implement additional policies and procedures to ensure an effective bank reconciliation process is in place. In addition, the Department should review outstanding checklists each month and make adjustments accordingly for outstanding checks over one year old.

Finding Control Number: FS-474-12-02

REVENUES AND RECEIVABLES

Improper Retention of Fees

Condition: Pursuant to Act No. 360 of the 2009-2010 General Assembly, additional fees were collected by the Department of Revenue (Department). The Department collected and retained a portion of the License Fees for Coin Operated Amusement Machines in the amount of \$381,000.00 rather than remitting the fees to the State Treasury.

Based on our review of the constitutional provisions and the statutory authority to impose fees related to coin operated amusement machines described below, there does not appear to be a legal basis by which the Department may retain and expend these funds.

Criteria: Article VII, Section III, Paragraph II (a) of the Georgia Constitution provides as follows: "Except as otherwise provided in this Constitution, all revenue collected from taxes, fees, and assessments for state purposes, as authorized by revenue measures enacted by the General Assembly, shall be paid into the general fund of the state treasury."

Statutory authority to impose fees related to coin operated amusement machines is set forth in Chapter 17 of Title 48 of the Official Code of Georgia Annotated (O.C.G.A.). However, no authority to retain such fees was identified within this code section.

Information: The Appropriations Act for fiscal year 2013 in regards to License Fees for Coin Operated Amusement Machines provides for State funds in the amount of \$300,000.00 to replace fees required to be remitted to the Office of the State Treasurer, pursuant to the State of Georgia 2011 Budgetary Compliance Report.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

- Cause:** A portion of the License Fees for Coin Operated Amusement Machines, as indicated above, was retained by the Department to recover processing costs; however, we are unaware of either a constitutional provision or a statutory authority allowing the Department to retain such fees.
- Effect:** Retention and use of the aforementioned fees by the Department results in noncompliance with the Georgia Constitution and O.C.G.A.
- Recommendation:** As noted in the Information paragraph above, State funds to replace the retention of License Fees for Coin Operated Amusement Machines have been added to the Department of Revenue's budget by the Appropriations Act for fiscal year 2013. The Department of Revenue should consult with the Attorney General regarding any questions they may have regarding the constitutionality of or statutory authority for the retention of fees they collect.

SECRETARY OF STATE

Finding Control Number: **FS-478-12-01**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
Inadequate Bank Reconciliation and Accounting Procedures

- Condition:** During our review of the Office of the Secretary of State's bank reconciliation process, we noted instances where the bank reconciliations and the bank reconciliation approvals were not performed in a timely manner and an instance where a reconciling item was not recorded on the general ledger in a timely manner.
- Criteria:** In accordance with Cash Management Policies and Procedures Policy Number CM-100008 - Bank Reconciliation Policy and Procedure issued by the State Accounting Office (SAO), "All Agencies shall reconcile their state bank accounts monthly by an employee not involved in recording cash receipts and disbursements. All monthly reconciliations should be reviewed and signed by a fiscal officer who did not participate in the reconciling function. Book reconciling items shall be investigated and adjusting book entries shall be recorded within the same month as monthly bank reconciliation sheets are received."
- An adequate system of internal controls calls for the performance of a monthly reconciliation between the bank statement and the general ledger. Each bank reconciliation should be reviewed and approved by someone not involved with the reconciliation and all reconciling items should be corrected in a timely manner.
- Information:** Our review of the bank reconciliation for four (4) bank accounts at the Office of the Secretary of State revealed 15 instances where the reconciliation was not performed within 30 days and 20 instances where the review and approval of the bank reconciliations were performed after 60 or more days.
- In addition for the Operations Bank Account, we noted that two (2) items listed as "Items in Transit" originally posted to the December 2011 reconciliation were still showing as reconciling items on the June 2012 bank reconciliation.
- Cause:** These deficiencies were the result of the Department's failure to adequately manage and monitor the bank reconciliation process, including adjusting the general ledger in a timely manner when applicable. In addition, the Accounting Supervisor for the Office of the Secretary of State indicated that there had been significant turnover in staff during the past year and that this issue would be corrected going forward.
- Effect:** The failure to maintain an effective bank reconciliation process increases the risk of material misstatements in the financial statements including misstatements due to fraud.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Recommendation: The Office of the Secretary of State should implement additional policies and procedures to ensure an effective bank reconciliation process is in place, and reconciling items are reviewed and adjusted to the general ledger in a timely manner when applicable.

TRANSPORTATION, DEPARTMENT OF

Finding Control Number: **FS-484-12-01**
EXPENSES/EXPENDITURES AND LIABILITIES
Closeout Procedures

Condition: The Department of Transportation (Department) did not have adequate monitoring procedures in place to ensure that their project closeout procedures were properly and consistently performed, documented and completed in a timely manner by project managers or field operations personnel.

Criteria: The *Accounting Procedures Manual* for the State of Georgia (Manual), Section Five, Page 5-6-1 states, in part: "... monitoring helps to ensure that control activities and other planned actions that effect internal control are carried out properly and in a timely manner and that the end result is effective internal control. Ongoing monitoring activities include various management and supervisory activities that evaluate and improve the design, execution, and effectiveness of internal control..." The Manual also states that management should establish procedures for adequate inter-departmental communication and "...should regularly ensure that the people they are responsible for are receiving and sharing information appropriately, and that information is timely, sufficient and appropriate to the user(s)."

According to the State Accounting Office (SAO) Accounting Directive AD 200905, "For proper accounting and year end calculation of surplus, all open encumbrances should be reviewed and any funds that will not be needed should be disencumbered. This is done by either canceling or closing the Purchase Order associated with the encumbrance."

Information: Our examination of project data recorded in the Department's accounting records revealed 610 open purchase orders with no payment activity in over three (3) years. Of the 610 open purchase orders, the Department identified 213 open purchase orders with outstanding balances totaling \$17,783,729.93 that were not expected to have additional payments. These purchase orders were closed by the Department during the fiscal year.

In addition, during our examination of ten (10) open purchase orders totaling \$3,086,025.82 that obligated State General Funds and had no payment activity in over a year, we identified three (3) open purchase orders totaling \$618,453.98 that should have been closed or canceled by the Department since no additional payments were expected. Audit adjustments were posted to close these purchase orders.

Cause: The deficiencies noted above were a result of the Department's failure to implement adequate internal control procedures that provide for consistent monitoring of project closeout procedures and timely communication of project status.

Effect: Inadequate monitoring procedures increase the risk of material misstatement in the financial statements including misstatements due to error or fraud.

Recommendation: The Department of Transportation should develop and implement monitoring procedures that enable management to identify and investigate any delays in the completion of project closeout procedures and evaluate the status of inactive projects in a timely manner.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: **FS-484-12-02**

EXPENSES/EXPENDITURES AND LIABILITIES

Internal Control Deficiencies Over Contractual Obligations

Condition: Our examination of the Department of Transportation's (Department) fiscal year 2012 contractual obligations, which consisted of construction, consultant, railroad, utility and right-of-way contracts and contract modifications (i.e. contract amendments and supplemental agreements), disclosed the following deficiencies:

1. The Department did not have adequate internal controls in place to monitor the recording of consultant, railroad, utility and right-of-way contracts and contract modifications.
2. Controls performed to ensure the timely recording of construction contracts were not adequately documented from July 2011 through March 2012.
3. Fifty-two (52) contractual obligations were recorded on the general ledger more than sixty (60) days after execution by the Department. Forty-seven (47) of the fifty-two (52) contractual obligations were consultant contracts.
4. One (1) supplemental agreement in the amount of \$9,040.00 and three (3) consultant contracts totaling \$1,970,419.41 were unrecorded as of fiscal year end. The supplemental agreement was executed by the Department in October 2011 and the consultant contracts were executed in June 2012.

Criteria: An adequate system of internal controls dictates that contractual obligations be supported with adequate documentation and recorded on the general ledger in a timely manner to ensure that liabilities are recognized as soon as they are incurred in accordance with generally accepted accounting principles.

The Department of Transportation's Contracts Processing policy (7110-9) states, in part:

"It is the policy of the Georgia Department of Transportation, Office of General Accounting to process contracts, supplemental agreements (SAs), and modifications (MODs) as they are received in the Contracts Payable Unit on a daily basis or as time permits"; and

"To ensure all construction contracts are received and recorded timely, the Contracts Payable Unit will check off the contracts as they are received on a tracking document created from the letting and follow up periodically with appropriate departments/personnel if the contracts are not received."

Information: Six (6) of the fifty-two (52) contractual obligations noted above were identified during our review of sixty-one (61) contractual obligations consisting of twenty-one (21) individually significant item contractual obligations totaling \$515,597,647.96 and forty (40) random sample item contractual obligations totaling \$22,698,762.33 that were recorded on the Department's general ledger during the fiscal year (FY). Furthermore, forty-six (46) of the fifty-two (52) contractual obligations were identified during our review of contractual obligation data, which included one hundred forty-five (145) items totaling \$60,215,775.55, reported on six (6) vendor confirmations. The unrecorded supplemental agreement and consultant contracts were also identified on the vendor confirmations.

Cause: The deficiencies noted above were a result of the Department's failure to implement adequate internal controls to ensure the timely recording of consultant, railroad, utility and right-of-way contracts and contract modifications and to provide for adequate documentation of controls in place over the construction contract recording process.

Effect: Failing to record contractual obligations in a timely manner resulted in budgetary expenditures and liabilities being understated with fund balance being overstated by \$1,979,459.41. In addition,

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

inadequate internal controls over contractual obligations increase the risk of material misstatement in the financial statements including misstatements due to error or fraud.

Recommendation: The Department of Transportation should develop and implement additional internal control policies and procedures that will enable management to consistently identify and investigate delays in the recording of consultant, railroad, utility and right-of-way contracts and contract modifications. In addition, management should monitor controls over the construction contract recording process to ensure that the controls are properly performed and documented.

Finding Control Number: FS-484-12-03

CAPITAL ASSETS

Inadequate Capital Asset Records - Land

Condition: The Department of Transportation (Department) failed to maintain an adequate subsidiary capital asset inventory record for land. The Department's records as presented for audit did not include the following information: Number of acres, location, parcel number, and total cost per parcel.

Criteria: The State Accounting Office's *Accounting Policy Manual* requires that state organizations maintain a complete and accurate capital asset inventory record. The inventory record for land should include detailed information such as number of acres or square footage, location, parcel number, and total cost per parcel.

Cause: The deficiency noted above is a result of management's failure to implement adequate policies and procedures to ensure that the Department's capital assets are accounted for and reported in accordance with guidelines established by the *Accounting Policy Manual*.

Effect: Failure to maintain complete and accurate capital asset inventory records could result in the misappropriation of assets and a material misstatement in the financial statements.

Recommendation: The Department of Transportation should maintain its land inventory in a manner such that each parcel of land identifies, at a minimum, the number of acres, location, parcel number, and cost (or estimated historical cost).

Finding Control Number: FS-484-12-100

ACCOUNTING CONTROLS (OVERALL)

GENERAL LEDGER

FINANCIAL REPORTING AND DISCLOSURE

BUDGET

Budgetary Compliance Deficiencies

Condition: Our examination of the Department of Transportation's (Department) accounting records and statutory basis financial statements as presented in the Budgetary Compliance Report disclosed the following deficiencies:

1. We could not determine the accuracy of the prior year reserve carry-over amounts for "Other Funds" by program, and consequently the subsequent adjustments to those balances in the current year.
2. State Motor Fuel total funds available exceeded appropriated amounts, primarily attributable to a prior year audit adjustment amount from the Uncontrolled Program that was allocated by the Department to various programs during the current fiscal year. The amount adjusted during the fiscal year as reported under the column heading Program Transfers or Adjustments in the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source was not appropriated to budget programs by the 2012 Amended Appropriations Act.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Although deficiencies were identified during our examination, it was noted that the Department made significant efforts during the fiscal year to record budget year 2012 revenue and expenditure transactions to the proper programs and funding sources. The deficiencies identified during our examination primarily relate to prior year reserve carry-over balances and adjustments (i.e., manual journal entries and post-closing adjusting entries) for transactions with prior budget years.

Based on discussions with the Department, most of the aforementioned adjustments were made to correct prior year deficit fund balances and other apparent misstatements reported on the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source when the prior year balances were carried over and recognized as funds available in the current year. The deficit fund balances were the result of the Department's inability in prior years to maintain their accounting records at the legal level of budgetary control, which is funding source within program.

Criteria: Each appropriated budget unit of the State is subject to compliance requirements relating to Prioritized Program-Based Budgeting. These compliance requirements are identified in Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia which states in part, "...the credit of the State shall not be pledged or loaned to any individual, company, corporation or association." and in the 2012 Appropriations Act, as amended which prohibits an appropriated budget unit from overspending their authorized budgeted amounts at the legal level of budgetary control (funding source within program).

The Management Responsibilities section in the State Accounting Office's (SAO) *Accounting Policy Manual* states, in part: "The management of each organization of state government is ultimately responsible for the accuracy and completeness of its accounting and financial records and reports, including ensuring compliance with applicable laws and regulations."

Cause: The deficiencies noted were the result of the Department's failure to properly record prior year transactions at the legal level of budgetary control and documentation was insufficient to support amounts reported in the financial statements.

Effect: We were unable to determine whether the Department complied with the requirements of the 2012 Amended Appropriations Act and Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia with regard to the amounts for Other Funds and adjustments to State Motor Fuel Funds that were reported under the column heading of Program Transfers or Adjustments on the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source.

Recommendation: The Department of Transportation should develop an overall action plan, including timeline, to correct all prior year fund balances by program and fund source. Unless new legislation is adopted to address the situation, the Department should continue to seek reallocation through the General Assembly for all prior year reserve carry-over balances for State Motor Fuel Funds that were not allocated to budget programs by the 2012 Amended Appropriations Act.

Finding Control Number: **FS-484-12-101**
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
FINANCIAL REPORTING AND DISCLOSURE
BUDGET
Budgetary Noncompliance on Statutory (Budgetary) Basis Financial Statements

Condition: In conjunction with our review of the Budgetary Compliance Report (BCR) for the Department of Transportation (Department), an analysis of fund balance between current year and prior years was performed. Based on this analysis, the following instances of prior year ending fund balance deficits were identified:

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

1. Program: Departmental Administration
Fund Source: State Motor Fuel Funds - Prior Year
Deficit Ending Fund Balance: \$582.83
2. Program: Transit
Fund Source: Other Funds
Deficit Ending Fund Balance: \$93,835.68
3. Program: Program Not Identified
Fund Source: State Motor Fuel Funds
Deficit Ending Fund Balance: \$57,166,365.31

In addition, the Department was unable to provide adequate supporting documentation for the overall Other Funds reserve balance of \$4,145,410.06 that was reported on the Statement of Changes to Fund Balance by Program and Funding Source as presented in the State of Georgia Budgetary Compliance Report.

Criteria: Article VII, Section IV, Paragraph VIII of the Constitution of the State of Georgia provides, in part, "...the credit of the State shall not be pledged or loaned to any individual, company, corporation or association." As applied here, this means that Fund Balance by budget year, budget program, and funding source (i.e., the legal level of budgetary control) should not be debit balances in the accounting records.

The accounting records for each appropriated budget unit of the State should be maintained in such a manner to allow for budgetary reporting to be accurately prepared and supported.

In addition, adequate documentation supporting reserves of Other Funds should include a detail of the transactions that support the reserve amount, intended usage, and legal authorization.

Cause: The deficiencies noted were due to the net effect of the Department's adjustments, primarily attributable to error corrections to carryover amounts from prior budget periods, and inability to provide sufficient supporting documentation for Other Reserves reported on the Statement of Changes in Fund Balance by Program and Funding Source.

Effect: Noncompliance with the Constitution of the State of Georgia and increased risk of material misstatement in the financial statements and budget comparison report. In addition, failure to properly identify and provide adequate supporting documentation for the overall Other Funds reserve balance does not allow for the proper classification of fund balance in accordance with Governmental Accounting Standards Board Statement No. 54 as reported in other statewide reports.

Recommendation: The Department of Transportation should implement additional policies and procedures, as needed, to adequately monitor program fund balances between current year and prior years and to make adjustments, as needed, to ensure compliance with Constitution of the State of Georgia. In addition, the Department should ensure that all Other Reserves reported on the Statement of Changes to Fund Balance by Program and Funding Source are properly identified and supported by adequate documentation.

FORT VALLEY STATE UNIVERSITY

Finding Control Number: **FS-533-12-01**
ACCOUNTING CONTROLS (OVERALL)
Logical Access - Inadequate Separation of Duties

Condition: The University did not maintain adequate separation of duties involving key accounting functions. The University does not have a formal process to periodically review application access to financial systems. This is a repeat finding (FS-533-11-01) from the year ended June 30, 2011.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Criteria: Management of the University is responsible for designing and maintaining internal controls that provide reasonable assurance that transactions are properly processed and reported. Separation of duties involving key accounting functions and the monitoring of user access to financial systems are the basis for achieving an adequate system of internal control.

Information: The following deficiencies were noted:

1. An employee responsible for the receipt and custody of cash also prepared and approved deposits; posted receipts into the student information system (BANNER); had the ability to maintain and update detail codes in the BANNER system; reconciled deposits posted to the general ledger in the financial accounting system (PeopleSoft); and performed the reconciliation of the feed of financial information from BANNER to PeopleSoft (TGRRCON).
2. Two employees were found to have a security role in the PeopleSoft System outside of their job responsibilities.
3. Employees who had the ability to add new hires also had the ability to make pay changes.
4. One user had inappropriate access to the privileged IT menus within the PeopleSoft financial system.
5. Three employees had continued access to the PeopleSoft and BANNER systems after the date of separation from employment.

Cause: The University did not adequately separate the functions of initiating, authorizing, and recording transactions, reconciliations, and maintaining the custody of assets. Additionally, the University did not adequately establish a process to monitor appropriate access to financial systems. Compensating controls were either not adequately designed or not formally documented.

Effect: Without satisfactory accounting policies and procedures requiring proper separation of duties and governing financial system access, the University could place itself in a position where potential misappropriation of assets, fraud, errors and/or irregularities could occur. In addition, the lack of controls could impact reporting of the University's financial position and results of operations.

Recommendation: Management should review the established internal control structure and revise or implement controls to ensure that proper separation of duties exists. Application access controls in the accounting information systems should complement the system of internal control by limiting an employee's access to only the accounting functions necessary for the performance of the employee's duties. In the case when management determines separation of duties is not cost beneficial, management should implement compensating controls that assist in assuring that financial transactions are properly processed and reported. A periodic review of financial system access should be implemented by management to determine that access continues to be appropriate based on job responsibility. Evidence of the review process should be maintained for a period of 18 months.

Finding Control Number: FS-533-12-02
CASH AND CASH EQUIVALENTS
Inadequate Accounting Controls

Condition: The accounting procedures of the University were insufficient to provide adequate controls over Cash and Cash Equivalents.

Criteria: An adequate system of internal controls dictates that bank reconciliations be performed on a monthly basis, and include the following: 1) adequate supporting documentation, 2) reconciling items correctly identified by description, 3) adjustments identified and made in a timely manner, and 4) evidence of an effective supervisory review and approval function.

Information: A review of the bank reconciliations for the operating and payroll accounts revealed the following:

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

1. Bank reconciliations were not performed in a timely manner. No preparation date was reflected on any of the monthly bank reconciliations and many of the operating account reconciliations did not reflect a review and approval date.
2. The book balance per the June 30, 2012 operating account bank reconciliation did not agree to the general ledger by \$43,866.44.
3. Reconciling items recurred on the operating account bank reconciliations for an extended period of time.
4. The bank reconciliations did not reflect the preparer's signature or initials. Therefore, auditors were unable to verify the actual preparer of the reconciliations.
5. An entry to cash was duplicated on the general ledger, resulting in the overstatement of the operating cash by \$129,869.

Cause: The University's management did not implement satisfactory controls to ensure that bank reconciliations were properly performed and reviewed and reconciling items were properly identified and corrected within a reasonable amount of time.

Effect: Without satisfactory accounting controls and procedures in place, the University could place itself in a position where the potential misappropriation of assets could occur. In addition, the lack of controls could impact reporting of its financial position and results of operations.

Recommendation: Management should monitor accounting controls and procedures currently in place, identify weaknesses and implement procedures to strengthen the internal controls over the bank reconciliation process.

Finding Control Number: **FS-533-12-03**

FINANCIAL REPORTING

Inadequate Controls over the Financial Reporting Process

Condition: The University's accounting procedures were insufficient to provide for adequate controls over the preparation of the financial statements. This is a repeat finding (FS-533-11-04) from the year ended June 30, 2011.

Criteria: A system of internal control over financial reporting does not stop at the general ledger. Management is responsible for implementing a system of internal control over the preparation of financial statements prepared in accordance with generally accepted accounting principles (GAAP) and the budget basis financial statements provided for inclusion of the State of Georgia Budgetary Compliance Report.

Information: The following deficiencies were noted in the University's GAAP and budget basis financial statements:

1. Several reclassification and journal entry errors were made to the budget funds, causing fund balance reserves to be incorrect on the budget basis financial statements. Immaterial audit adjustments were proposed and posted to correct these errors.
2. Numerous misstatements and misclassifications were noted on the GAAP basis financial statements. Audit adjustments were proposed and posted to correct errors noted. The effect of the remaining uncorrected misstatements is immaterial.
3. Several errors were noted in the Notes to the Financial Statements. Audit adjustments were proposed and posted to correct these errors.

Cause: The University's management did not implement controls to adequately review the year-end financial statements to ensure that the statements as presented for audit were accurate and properly supported by underlying accounting records.

State of Georgia

Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Effect: The lack of controls and monitoring could impact the reporting of the University's financial position and results of operations. Failure to prepare and submit accurate financial statements prohibits users from having access to pertinent financial information needed for decision making.

Recommendation: The University should review the accounting controls and procedures currently in place, identify weaknesses, and design and implement procedures necessary to strengthen controls over the preparation of the financial statements.

Finding Control Number: **FS-533-12-04**
REVENUES/RECEIVABLES/RECEIPTS
Inadequate Accounting Procedures

Condition: Internal control procedures were insufficient to provide adequate collection of student accounts receivable balances.

Criteria: The Board of Regents' Business Procedures Manual establishes guidelines for granting of credit to students and the collection and billing of student account balances. Violations of the following policy requirements were noted upon testing student accounts receivable amounts at the University:

- 1) Per Section 10.1.1, "all students having student accounts with a balance older than ninety (90) days must have services withheld until the balance is paid. The restriction of services will prevent the student from having access to transcripts, registering for additional classes, or graduating until the receivable is paid."
- 2) Per Section 10.7.4, "collection efforts should occur at 30, 60 and 90 days since the due date and the account should be referred to a collection agency when the account is more than 180 days past due."
- 3) Per Section 10.4.1, "all uncollectible accounts aged more than one hundred eighty (180) days from the due date should be reserved as an uncollectible account."

Information: A review of student accounts receivable balances revealed the following:

1. Upon testing of ten students, there were three instances noted of services that were provided to students and charges were placed on student accounts when the student had maintained an outstanding balance on their student account for a period greater than 90 days.
2. Auditor found that out of a sample of 36 students, collection efforts were not sufficient for 16 students.
3. Receivables amounts held in financial aid clearing accounts were not reviewed to determine if balances aged more than 180 days should be recorded as an uncollectible account.

Cause: The University's management did not properly implement Board of Regents' policies designed to promote the collection of past due student accounts receivables.

Effect: The University has incurred student accounts receivable that are not likely to be collected.

Recommendation: The University should follow billing and collection guidelines as set forth in the Board of Regents' Business Procedures Manual.

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

SOUTHERN POLYTECHNIC STATE UNIVERSITY

Finding Control Number: **FS-550-12-01**

CAPITAL ASSETS

Inadequate Controls

Condition: Accounting procedures of the University were insufficient to provide adequate controls over Capital Assets.

Criteria: The University should maintain capital asset records in accordance with capitalization guidelines and Instructions provided in Chapter 7 of the Board of Regents' Business Procedures Manual.

Information: The following deficiencies were noted relating to Capital Assets:

1. The University made manual entries to the financial statements to record Georgia State Financing and Investment Commission capital asset activity, however detailed listings of these additions were not provided to the auditor. Buildings were adjusted by \$1,469,612 and Equipment was adjusted by \$1,246,289.
2. An unknown variance was noted between the current year additions and current year deletions for Equipment in the amount of \$26,989.
3. Assets totaling \$69,128 reported as Equipment did not meet the capitalization threshold according to the University's Capital Asset Policy.
4. Two assets were not depreciated correctly, resulting in a net overstatement of depreciation expense of \$497,476.
 - a. One building was depreciated for only eleven months during the fiscal year which resulted in depreciation expense being understated by \$120,769.
 - b. One building is currently being depreciated with an estimated useful life of thirty years. According to the University's capital asset policy, the useful life should be sixty years. The effect of this error in the current fiscal year is an overstatement of depreciation expense of \$618,245.

Cause: The University's management failed to implement appropriate internal controls and procedures necessary to properly record, maintain, and monitor capital assets.

Effect: Failure to accurately record, maintain and monitor capital assets could result in potential misappropriation of assets and misrepresentation of the University's financial position and results of operations could occur.

Recommendation: The University should establish appropriate procedures and controls to ensure that adjustments are made in a timely manner to the Capital Assets Module and the related subsidiary records to ensure proper reporting by category in the future. In addition, controls should be implemented to ensure that depreciation expense is properly recorded.

Finding Control Number: **FS-550-12-02**

FINANCIAL REPORTING

Inadequate Controls

Condition: The University's accounting procedures were insufficient to provide for adequate controls over the financial statement preparation process.

Criteria: A system of internal control over financial reporting does not stop at the general ledger. Management is responsible for implementing a system of internal control over the preparation of financial

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Financial Statement Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

statements prepared in accordance with generally accepted accounting principles (GAAP). Additionally, the University is required to annually submit GAAP basis financial statements for inclusion in the State of Georgia's Comprehensive Annual Financial Report (CAFR) and the State of Georgia's Single Audit Report.

Information: During the audit the following deficiencies were noted in the University's GAAP basis financial statements.

1. The University did not restate their beginning net assets for a change in its method of reporting Summer Tuition and Fees and associated expenses. Adjustments to Tuition and Fees in the amount of (\$3,304,376), Salaries and Benefits expenses of \$1,059,232 and the net change to beginning net assets of (\$2,245,144) were proposed and accepted to correct the error.
2. Activity between the University and Foundation was not reported properly. Funds due to the University and held by the Foundation at June 30, 2012, were reported as an Investment instead of as Accounts Receivable. A reclassification entry of \$1,808,625 was proposed and accepted to correct the error.
3. During the fiscal year, it was determined that past Housing Revenues were improperly distributed to the University's Foundation. The University performed an analysis and recouped the funds from the Foundation. The recoup of funds associated with prior periods totaled \$543,825, which were recorded as revenue in the current fiscal year. An adjustment to auxiliary enterprises revenue and beginning net assets was proposed and accepted to correct the error.
4. Various errors were noted for correction by the auditors in the Notes to the Financial Statements related to Note 2: Deposits and Investments and Note 8: Lease Obligations.
5. Entries made during the fiscal year to record the activity of an investment account resulted in the investment being reported on the Statement of Net Assets as both an Investment and also within Cash and Cash Equivalents. This resulted in an overstatement of assets of \$59,570.
6. Accounts Payable in the amount of \$1,277,121 could not be documented by the University.

Cause: The University's management failed to adequately review the year-end financial statements to ensure that the statements as presented for audit were accurate and properly supported by underlying accounting records.

Effect: Significant and material misstatements were included in the financial statements presented for audit. In addition, the lack of controls and monitoring could impact the reporting of the University's financial position and results of operations.

Recommendation: The University should review the accounting controls and procedures currently in place, identify weaknesses, and design and implement procedures necessary to strengthen controls over the preparation of the financial statements.

VALDOSTA STATE UNIVERSITY

Finding Control Number: **FS-551-12-01**
EMPLOYEE COMPENSATION
Inadequate Controls over Employee Compensation

Condition: The accounting procedures of the University were insufficient to provide adequate controls over employee compensation.

Criteria: The University's management is responsible for designing and maintaining policies and procedures to ensure that financial activity is properly processed and reflected on the University's financial records.

Information: The following deficiencies were noted during our review of activities performed by the Human Resource Department:

1. Two employees had not properly elected to enroll in a retirement program and therefore no deductions had been made to contribute to a retirement program.

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2. One employee continued to accrue sick and vacation time while on unpaid leave.
3. One individual received a direct deposit payment for salary who was not officially hired by the University.
4. One employee received four months salary while on unpaid leave during fiscal years 2011 and 2012.
5. Several errors were noted in the payment of benefit premiums for those employees who were on unpaid leave.

Cause: These deficiencies were the result of management's failure to ensure that internal controls over the employee compensation process were established, implemented and functioning.

Effect: This could result in errors in financial reporting and increases the risk of material misstatement in the financial statements, including misstatements due to fraud.

Recommendation: The University should review the accounting controls and procedures in place and design and implement procedures relative to the accounting functions in the human resources department to ensure that financial activity is properly processed and reflected on the University's accounting records.

GEORGIA PERIMETER COLLEGE

Finding Control Number: **FS-571-12-01**

CAPITAL ASSETS

Inadequate Internal Controls

Condition: The accounting procedures of the College were insufficient to provide adequate control over Capital Assets.

Criteria: The College should maintain capital asset records in accordance with capitalization guidelines and instructions provided in Chapter 7 of the Board of Regents' Business Procedures Manual.

Information: The following deficiencies were noted relating to Capital Assets:

1. Periodic reconciliations of capital asset additions to capital outlay expenses were not performed for the period under review.
2. During the financial statement preparation process, the College identified and corrected numerous errors related to unrecorded capital assets, unsupported acquisition costs, and inaccurate depreciation expense.

Cause: The College's previous management failed to implement appropriate internal controls and procedures necessary to properly record, maintain and track capital assets.

Effect: By failing to accurately record and track capital assets, the College could place itself in a position where potential misappropriation of assets could occur and impact reporting of its financial position and results of operations.

Recommendation: While clean-up efforts were completed by the end of the fiscal year, the College should ensure that appropriate procedures and controls exist throughout the year to ensure that capital asset activity is properly recorded, maintained and reported on the financial accounting system.

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Finding Control Number: **FS-571-12-02**
GENERAL LEDGER
REVENUES/RECEIVABLES/RECEIPTS
Inadequate Controls over Restricted Funds

- Condition:** The accounting procedures of the College were insufficient to provide adequate controls over the Restricted Fund activity.
- Criteria:** NCGA Statement 1, paragraph 1, prescribes that an accounting system (1) present fairly and fully disclose the funds of the governmental unit in accordance with generally accepted accounting principles and (2) demonstrate compliance with finance related legal and contractual provisions. Additional administrative requirements are contained in the University System of Georgia, Board of Regents Business Procedure Manual and pertinent sections of the Official Code of Georgia Annotated (O.C.G.A.).
- Information:** The following deficiencies were noted in the review of the Restricted Grant Activity:
1. Revenues/Receivables/Receipts
Numerous accounts receivable and revenues associated with Restricted Grant funds were inadequately documented and/or inaccurately recorded on the general ledger. The College made significant adjustments throughout the fiscal year in an effort to correct these issues.
 2. General Ledger
Reconciliations of net assets by Restricted fund project were not performed to ensure that revenues equaled expenditures. At the beginning of fiscal year 2012, deficit balances existed totaling \$1,433,607.29 within 18 restricted projects. The College has performed procedures to correct errors related to these deficits. A net unidentified excess fund balance of approximately \$108,000 remained as of the end of fieldwork. The College is continuing efforts to identify the proper restricted projects related to the unidentified fund balance.
- Cause:** The College's previous management failed to implement satisfactory controls to ensure that activity for the Restricted Grant Funds is properly documented and recorded in the accounting records.
- Effect:** Failure to implement satisfactory accounting controls and procedures could cause internal reports to management, grantor reimbursement request and other restricted grant information generated from the general ledger to be inaccurate and misleading. In addition, the College could place itself in a position where potential misrepresentations of financial activities could occur.
- Recommendation:** The College should review the accounting controls and procedures currently in place, identify weaknesses, and design and implement procedures necessary to strengthen controls over the accounting function for Restricted Grant Funds.

Finding Control Number: **FS-571-12-03**
FINANCIAL REPORTING
Inadequate Accounting Procedures over Budget Preparation and Execution

- Condition:** The College failed to properly monitor budgetary financial activity during the year.
- Criteria:** Management is responsible for establishing, maintaining and monitoring procedures, the purpose of which is to ensure the fair presentation of the budget basis financial statements provided for inclusion in the State of Georgia Budgetary Compliance Report.
- Information:** The following deficiencies were noted in the College's budget preparation and execution:
1. Budget amendments submitted to the Board of Regents were not accurately loaded into the College's financial system until the end of the fiscal year.

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2. Budgets that were loaded were consistently overridden, and up to 16 College personnel had authority to override financial system budget controls.
3. Management relied on inaccurate, internally generated spreadsheets that did not correspond to the General Ledger.
4. Evidence to support periodic monitoring of budgeted activity to actual activity could not be provided.

Due to the deficiencies in budget preparation and execution, the College experienced a significant financial shortfall during the current fiscal year. In an effort to reduce the budgetary deficit and to provide cash flow, the College made the following entries:

1. The College moved \$4.7 million in summer 2012 tuition and fee revenue from fiscal year 2013 to fiscal year 2012. This created a situation where both summer 2011 and summer 2012 tuition and fee revenue is reported in the same period for budgetary reporting. This treatment is unsustainable and overstates the College's budgetary financial position at year end. Tuition and fee revenue is correctly reported in the 2012 GAAP basis financials.
2. In an effort to provide immediate cash flow to cover current liabilities, the Board of Regents of the University System of Georgia provided a special appropriation of \$9.5 million on June 8, 2012.

Cause: These deficiencies occurred due to inadequate procedures over the College's budget preparation and execution by the College's previous management.

Effect: Failure to implement adequate procedures over budget preparation and execution did cause significant financial shortfalls during the current year. The inability to provide accurate budget basis statements prohibits users from having access to pertinent financial information needed for decision making.

Recommendation: The College should design and implement procedures to ensure appropriate budget preparation and execution and the consistent application of budgetary revenue recognition.

Finding Control Number: **FS-571-12-04**

EMPLOYEE COMPENSATION

Inadequate Internal Controls

Condition: The accounting procedures of the College were insufficient to provide for adequate internal controls over employee compensation (salaries).

Criteria: The College's management is responsible for maintaining internal controls that provide reasonable assurance that employee compensation expense reflected on the financial statements is properly documented, processed and reported.

Information: A review of internal control procedures over the employee compensation process revealed that individuals responsible for ensuring the accuracy of payroll amounts did not adequately monitor the payroll wages disbursed during the entire fiscal year.

Additionally, a sample of 30 employees revealed the following deficiencies:

1. Eleven employees did not have adequate approval on the Personnel Action Request (PAR) form according to the College's policy. Several instances were noted of a stamp rather than a signature being used. The College should monitor the PAR forms to ensure the policy is being adhered to.
2. One employee had unsupported pay. The College should ensure all documentation for pay rate changes are maintained.

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3. One employee was paid 5 checks outside of the end date as noted on the PAR forms. The College should monitor terms of agreements to ensure the approved payments are supported.

Cause: These deficiencies were the result of the weaknesses in the design and operation of the internal controls over employee compensation by the College's previous management.

Effect: Without proper accounting controls and procedures in place, employee compensation abuse could occur and the employee compensation expense could be misstated on the financial statements.

Recommendation: The College should implement policies and procedures to ensure that the processing and reporting of employee compensation expense is properly documented. The College should review employee compensation expenses periodically for accuracy.

Finding Control Number: **FS-571-12-05**

CASH AND CASH EQUIVALENTS

Inadequate Separation of Duties

Condition: The College did not maintain adequate separation of duties involving key accounting functions.

Criteria: Management of the College is responsible for designing and maintaining internal controls that provide reasonable assurance that the transactions are properly processed and reported. Separation of duties involving key accounting functions, both manual and automated, is the basis for achieving an adequate system of internal control.

Information: A review of the College's cash process revealed inadequate separation of duties. One employee reconciled cash, initiated and performed wire transfers, had the ability to prepare and approve cash journal entries and performed several budget overrides during the fiscal year.

Cause: The College did not adequately segregate the functions of initiating, authorizing and recording transactions, reconciliations, and maintaining the custody of assets.

Effect: Without satisfactory accounting policies and procedures requiring separation of duties, the College could place itself in a position where potential misappropriation of assets, fraud, errors and/or irregularities could occur. In addition, the lack of controls could impact reporting of the College's financial position and results of the operations.

Recommendation: Management should review the established internal control structure and revise or implement controls to ensure that proper separation of duties exists.

GORDON STATE COLLEGE

Finding Control Number: **FS-576-12-01**

ACCOUNTING CONTROLS (OVERALL)

Logical Access – Monitoring/Inadequate Separation of Duties

Condition: The College did not maintain adequate separation of duties involving key accounting functions and financial accounting systems.

Criteria: Internal control is a process – affected by an entity's board of directors, management and other personnel – designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) reliability of financial reporting, (b) effectiveness and efficiency of operations, and (c) compliance with applicable laws and regulations.

Management of the College is responsible for designing and maintaining internal controls that provide reasonable assurance that transactions are properly processed and reported. Separation of duties

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involving key accounting functions, both manual and automated, is the basis for achieving an adequate system of internal control.

- Information: The following deficiencies were noted:
1. Users were noted with access to financial applications that was not required for their job role/responsibilities.
 2. Separation of duties exceptions were identified in several key financial processes including journal entries, cash maintenance, auxiliary-bookstore, purchasing and P-cards.
- Cause: The College did not adequately separate the functions of initiating, authorizing, and recording transactions, and reconciliations. Compensating controls were either not adequately designed or not operating effectively. Additionally, the College did not limit financial accounting system application access to restrict conflicting job responsibilities. The College did not ensure that access to financial systems was appropriate based on job responsibility.
- Effect: A lack of monitoring processes or recertification of access may potentially allow inappropriate access to financial systems to go undetected. Without satisfactory accounting policies and procedures requiring separation of duties and governing financial system access, the College could place itself in a position where potential misappropriation of assets, fraud, errors and/or irregularities could occur. In addition, the lack of controls could impact reporting of the College's financial position and results of operations.
- Recommendation: Management should review the established internal control structure and revise or implement controls to ensure that proper separation of duties exists. Application access controls in the accounting information systems should complement the system of internal control by limiting an employee's access to only the accounting functions necessary for the performance of the employee's duties. In the case when management determines separation of duties is not cost beneficial, management should implement compensating controls that assist in assuring that financial transactions are properly processed and reported. A periodic review of financial system access should be implemented by management to determine that access continues to be appropriate based on job responsibility. Evidence of the review process should be maintained for a period of 18 months.

SOUTH GEORGIA COLLEGE

Finding Control Number: **FS-587-12-01**
EXPENDITURES/LIABILITIES/DISBURSEMENTS
Inadequate Internal Controls

- Condition: The accounting procedures of the College were insufficient to provide adequate controls over the expenditure process.
- Criteria: The College's management is responsible for designing and maintaining internal controls over expenditures that provide reasonable assurance that transactions are valid and are in line with program objectives.
- Information: During the majority of the fiscal year under review, the College did not have adequate policies or procedures in place for expenditures to have proper approval before an expense was incurred. The College did not utilize purchase requisitions or purchase orders in order to document approvals.
- Cause: These deficiencies were a result of management's failure to ensure that internal controls were established, implemented and functioning at the College during the entire fiscal year.
- Effect: Without satisfactory accounting controls and procedures in place, the College could place itself in a position where the potential misappropriation of assets could occur. In addition, the lack of controls could impact reporting of its financial position and results of operations.

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Recommendation: The College's management should design and implement adequate internal controls that provide reasonable assurance that all transactions are valid and are in line with program objectives.

WEST GEORGIA TECHNICAL COLLEGE

Finding Control Number: **FS-826-12-01**
EXPENDITURES/LIABILITIES/DISBURSEMENTS
Inadequate Segregation of Duties

Condition: This is a repeat finding (FS-826-11-03 and FS-826-10-03) from the years ended June 30, 2011, and June 30, 2010, respectively. The accounting procedures of the Technical College were insufficient to provide adequate segregation of duties.

Criteria: Internal control is a process – affected by an entity's board of directors, management and other personnel – designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) reliability of financial reporting, (b) effectiveness and efficiency of operations, and (c) compliance with applicable laws and regulations.

Separation of duties involving key accounting functions, both manual and automated, is the basis for achieving an adequate system of internal controls.

Information: Accounting procedures were designed to allow certain employees the ability to create and post express vouchers within PeopleSoft and process check runs. Potential compensating controls could not be tested due to a lack of documentation.

Cause: The Technical College has not adequately designed procedures to ensure different employees were responsible for initiating transactions, authorizing transactions, recording transactions, reconciling information, and maintaining custody of assets. In addition, potential compensating controls were either not adequately designed or not formally documented.

Effect: Misstatements due to errors or fraud may occur and not be detected in a timely manner.

Recommendation: The Technical College should revise and implement internal controls to ensure that proper segregation of duties is established. In the case when management determines segregation of duties is not cost beneficial, management should implement compensating controls that utilize system generated reports and data.

FIREFIGHTERS' PENSION FUND, GEORGIA

Finding Number: **FS-950-12-01**
REVENUES AND RECEIVABLES
EXPENSES/EXPENDITURES AND LIABILITIES
FINANCIAL REPORTING AND DISCLOSURE
Admission of Ineligible Members to the Pension Plan

Condition: Prior to beginning our audit of the Georgia Firefighters' Pension Fund (Pension Fund), the Pension Fund's management brought to our attention that part-time firefighters had been granted membership into the Pension Fund even though the statutes establishing and governing the Pension Fund did not specify that part-time firefighters should be considered for membership.

Criteria: Per O.C.G.A. 47-7-1(3), "Firefighter" means a person who is:

(A) A full-time employee of a fire department who in the course of his or her employment by and within a department either is a candidate for or holds a current firefighter's certificate issued under Article 1 of Chapter 4 of Title 25 and has as incident to his or her position of employment the

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principal duty of, and actually performs the function of, preventing and suppressing fires; provided, however, that such term shall not include persons whose primary responsibility is the performance of emergency medical services; or

- (B) Appointed and regularly enrolled as a volunteer with a volunteer fire department or combination full-time and volunteer fire department which satisfies the requirements specified in subparagraph (a)(1)(D) of Code Section 25-3-23 and who, as a volunteer firefighter, has and primarily performs the principal responsibility of preventing or suppressing fires.

Cause: The Pension Fund began admitting part-time firefighters as members on July 1, 2006 based on House Bill (HB) 344 which was introduced and passed during the 2005-2006 Regular Session of the Georgia General Assembly with an effective date of July 1, 2006. Parts of HB 344 were specifically related to eligibility for retirement benefits under the Pension Fund. Accordingly, HB 344 amended O.C.G.A. 47-7-1 to change certain definitions. In particular, HB 344 amended O.C.G.A. 47-7-1 to define part-time employment within Section 3 Paragraph 5.1 as “working at a permanent job position for less than 40 hours a week.” However, the amended definition of what constitutes a firefighter did not include any mention of a part-time firefighter.

Effect: The Pension Fund appears to be operating in non-compliance with O.C.G.A. 47-7-1 by granting membership to part-time firefighters. Approving membership into the Pension Fund for participants not authorized by statute calls into question the disposition of member fees received from and benefits paid to those unauthorized members. Furthermore, member data information used in determinations made in the Report of the Actuary on the Valuation of the Georgia Firefighters’ Pension Fund has included counts for unauthorized part-time members; which misstates financial reporting and note disclosure information in the Pension Fund’s audit report. Lastly, the admission of unauthorized members could result in potential litigation or claims against the Pension Fund.

Recommendation: In recognition of this apparent noncompliance with Georgia law, the Georgia Firefighters’ Pension Fund should develop a plan of action regarding how the inclusion of the part-time firefighters as members of the Pension Fund will be addressed going forward. This plan should include the Pension Fund’s proposed approach to handling the consequences of the past participation from July 1, 2006 to the present time and include consideration of past member fees collected and benefits paid to unauthorized members. The plan should also include examining the extent of the impact the unauthorized participation has had on the Report of the Actuary on the Valuation of the Georgia Firefighters’ Pension Fund. Resolution to these areas by the Pension Fund could possibly include seeking legislation to allow for the part-time firefighters to be authorized members of the Pension Fund retroactive to July 1, 2006. In addition, the Pension Fund’s plan of action should include alternative steps to resolving the apparent noncompliance with O.C.G.A. 47-7-1 in its current state should the Pension Fund fail to resolve the issue through legislative efforts. Lastly, the Georgia Firefighters’ Pension Fund’s plan of action should include the development of policies and procedures to ensure that eligibility determinations in the future will be in compliance with all applicable laws and regulations governing the Pension Fund.

(*) THIS FINDING RESULTED FROM AN AUDIT PERFORMED BY OTHER AUDITORS.



**Federal Awards
Findings and Questioned Costs**



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PUBLIC HEALTH, DEPARTMENT OF

Finding Control Number: **FA-405-12-01**
ACTIVITIES ALLOWED OR UNALLOWED
ALLOWABLE COSTS/COST PRINCIPLES
Inadequate Internal Control Procedures and Documentation
Immunization Grants (CFDA 93.268)
ARRA - IMMUNIZATION (CFDA 93.712)
U.S. Department of Health and Human Services
Grant Awards: Year 2012 - 3H23IP422521-11S1; 6H23IP422521-11

Condition: Our examination of all eleven (11) indirect costs, totaling \$289,695.74, that were charged to the Immunization Cluster (CFDA Nos. 93.268 and 93.712) during fiscal year 2012 revealed that the Department of Public Health (Department) did not have adequate monitoring procedures in place to ensure indirect costs were properly documented, approved and recorded. The following deficiencies were identified:

1. The Department could not provide supporting documentation for two (2) indirect costs totaling \$250,126.17.
2. The Department could not provide evidence of approval for four (4) indirect costs.
3. The amounts recorded on the general ledger for four (4) indirect costs did not tie to supporting documentation. The variance totaled \$30,272.20.

In addition, during our review of Immunization Cluster expenditures, we noted that a portion of one expenditure transaction (in the amount of \$1,653.60 out of \$18,581.14) was charged to the incorrect fund source code.

Criteria: The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, Part 1, Page 1-6 states, in part: "As a condition of receiving Federal awards, non-Federal entities agree to comply with applicable laws, regulations, and the provisions of contract and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements."

To be allowable under Federal awards, costs must meet the general criteria identified in OMB Circular A-87, Attachment A, paragraph C.1. Included in the criteria is the requirement for costs to be authorized and supported by adequate documentation.

Questioned Cost: \$282,051.97

Cause: Management failed to have adequate monitoring procedures in place to ensure that costs charged to the Immunization Cluster were allowable, approved and properly documented.

Effect: These deficiencies resulted in questioned costs of \$282,051.97. In addition, inadequate monitoring procedures increase the risk of material misstatement in the financial statements and noncompliance with Federal regulations.

Recommendation: The Department of Public Health should implement additional monitoring procedures that provide for consistent reviews of costs charged to the Immunization Cluster to ensure that they are allowable under OMB Circular A-87, approved and properly documented.

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Finding Control Number: **FA-405-12-02**

MATCHING, LEVEL OF EFFORT, EARMARKING

Lack of Internal Controls over Matching, Level of Effort, Earmarking

HIV Care Formula Grants (CFDA 93.917)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 2X07HA22709-02-00; Year 2011 - 6X07HA22709-01-02

- Condition:** The Department of Public Health (Department) did not have policies and procedures in place for verifying and monitoring compliance with the Matching, Level of Effort, Earmarking requirements for the HIV Care Formula Grant program (CFDA No. 93.917).
- Criteria:** OMB Circular A-133 Compliance Supplement, Part 1, Page 1-6, states, in part: "As a condition of receiving Federal awards, non-Federal entities agree to comply with applicable laws, regulations, and the provisions of contract and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements."
- Information:** Our review included inquiries of the Department's program and budget personnel to identify what controls were in place relating to Matching, Level of Effort, Earmarking.
- Cause:** The Department could not identify any internal control procedures in place to provide reasonable assurance of compliance with the Matching, Level of Effort, Earmarking requirements.
- Effect:** Lack of internal controls over Matching, Level of Effort, Earmarking could result in Federal programs being overcharged or undercharged in error, which causes misstatements in the financial statements and noncompliance with Federal regulations.
- Recommendation:** The Department of Public Health should establish, implement and formally document policies and procedures over Matching, Level of Effort, Earmarking. The policies and procedures should enable management to verify and monitor compliance with the requirements of OMB Circular A-133.

Finding Control Number: **FA-405-12-03**

REPORTING

Required Transparency Act Reports Not Filed

Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA 10.557)

U.S. Department of Agriculture

HIV Care Formula Grants (CFDA 93.917)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 11115GA718W1003; 11115GA718W5003; 12125GA718W1006; X07HA22709 HIV

- Condition:** Our examination included a review of the Federal Funding Accountability and Transparency Act (FFATA) requirements for the Special Supplemental Nutrition Program For Women, Infants and Children (CFDA No. 10.557) and HIV Care Formula Grant (CFDA No. 93.917) program. The Department of Public Health (Department) did not have controls in place to ensure the FFATA reporting requirements were met.
- Criteria:** The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act), effective October 1, 2010, in the section that relates to subaward reporting under grants and cooperative agreements states that:
- "Information on first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."
- In response to the Federal Funding Accountability and Transparency Act, the Office of Management and Budget (OMB) requires a prime grant awardee to submit a FFATA report for each applicable Federal grant by the end of the month following the month a subaward or obligation is made.

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- Cause: The deficiency noted was caused by the Department's failure to implement controls and procedures necessary to properly report the required FFATA information.
- Effect: The effect of this deficiency is noncompliance with Federal Funding Accountability and Transparency Act requirements.
- Recommendation: The Department of Public Health should develop and implement appropriate controls and procedures to ensure that all FFATA reporting requirements as identified in the OMB guidelines and instructions provided in the OMB "Open Government Directive - Federal Spending Transparency and Subaward and Compensation Data Reporting" guidance are being met.

Finding Control Number: **FA-405-12-04**

SPECIAL TESTS AND PROVISIONS

Failure to Document Review and Approval of Compliance Investigations

Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA 10.557)

U.S. Department of Agriculture

Grant Awards: Year 2012 - 11115GA718W1003; 11115GA718W5003; 12125GA718W1006

- Condition: Our examination included a review of documentation maintained by the Department of Public Health's (Department) Office of Inspector General for compliance investigations performed for the Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA No. 10.557). Our review disclosed that the Department's Office of Inspector General did not maintain evidence of the review and approval procedures that were performed on compliance investigations prior to the issuance of closeout letters.
- Criteria: OMB Circular A-133 Compliance Supplement, Part 1, Page 1-6, states, in part: "As a condition of receiving Federal awards, non-Federal entities agree to comply with applicable laws, regulations, and the provisions of contract and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements."
- The *Accounting Procedures Manual* for the State of Georgia, Section 5, Pages 5-4-2 and 5-4-3, states, in part: 1) "Documentation – involves preserving evidence to substantiate a decision, event, transaction, or system. All documentation should be complete, accurate, and reported promptly." 2) "...Verification is the determination of the completeness, accuracy, authenticity and/or validity of transactions, events or information. This control activity enables management to ensure activities are being done in accordance with directives."
- Cause: The Department's Office of Inspector General failed to document the review and approval of the compliance investigations they performed.
- Effect: Failure to document the performance of internal control procedures impedes management's ability to verify that controls are properly and consistently performed and increases the risk that noncompliance with Federal regulations will not be prevented or detected.
- Recommendation: The Department of Public Health should establish and implement additional policies and procedures, as needed, to ensure that the review and approval of compliance investigations are properly documented.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: **FA-405-12-05**

SPECIAL TESTS AND PROVISIONS

Inadequate Internal Controls and Noncompliance with Special Tests and Provisions

Immunization Grants (CFDA 93.268)

ARRA IMMUNIZATION (CFDA 93.712)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 3H23IP422521-11S1; 6H23IP422521-11

Condition: Our examination of the Immunization Grants Cluster program included a review of the Quality Assurance Site Visit documentation that was maintained by the Department of Public Health for 41 of 1274 active Vaccines for Children (VFC) providers. The review revealed four (4) instances where the required site visits were not conducted within the prescribed two (2) year time period and one (1) instance where a follow-up site visit was not conducted to determine if the VFC provider implemented a corrective action plan. In addition, we noted that the Department did not ensure 50 percent of all active VFC providers received a site visit for the calendar year that ended December 31, 2011 as required by the Centers for Disease Control and Prevention (CDC).

During our examination we also noted that the procedures performed to monitor VFC provider site visits during the year were not adequately documented.

Criteria: The Department of Public Health is responsible for administering the State of Georgia's Immunization Grants Cluster program, which is overseen by the U.S. Department of Health and Human Services through the CDC, and for establishing and maintaining effective internal controls over compliance with the Special Tests and Provisions requirements for Record of Immunization and Control, Accountability and Safeguarding of Vaccine included in the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement.

The CDC requires that 50 percent of all VFC providers receive a site visit on an annual basis, which means that all VFC providers should receive at least one (1) site visit within a two (2) year period.

Information: The Department only performed site visits on 39% of the VFC providers during calendar year 2011, which means that the 50% requirement was not met as of December 31, 2011.

According to the Department, a new tracking spreadsheet was established in January 2012 to track the performance of site visits on a monthly basis. The tracking spreadsheet, however, did not provide any evidence to show how often it was being updated. As the tracking spreadsheet is updated each month, evidence of prior tracking is no longer available since it is over written by the current update.

Cause: The Department's procedures for documenting VFC provider site visits did not provide evidence that the required number of site visits were properly and consistently performed within the prescribed timeframe.

Effect: Failure to perform the required number of site visits within the prescribed timeframe resulted in noncompliance with Federal regulations and increases the risk that provider noncompliance, as a result of not maintaining proper control and accountability for vaccine, properly safeguarding vaccine or maintaining proper records of immunization for administered vaccines, will not be identified and addressed in a timely manner.

Recommendation: The Department of Public Health should review current policies and procedures for monitoring VFC provider site visits to determine if they are functioning properly. The Department should establish and implement additional policies and procedures, as needed, to ensure the required number of site visits are properly and consistently performed within the prescribed timeframe and adequate documentation of monitoring procedures is maintained.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

EDUCATION, DEPARTMENT OF

Finding Control Number: **FA-414-12-01**

ALLOWABLE COSTS/COST PRINCIPLES

Internal Control Deficiencies Regarding Personal Services Expenditures

School Improvement Grants (CFDA 84.377)

School Improvement Grants, Recovery Act (CFDA 84.388)

State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act (CFDA 84.395)

U.S. Department of Education

Grant Awards: Year 2011 - S377A100011; Year 2010 - S388A090011A; S395A100050

Condition: The Department of Education (Department) did not maintain an adequate system of internal controls to ensure personal services expenditures charged to a Federal program were properly documented. The following deficiencies were noted:

State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395)

Monthly Personnel Activity Reports (PAR) for two (2) employees were typically prepared one (1) to nine (9) months late. Required year-end adjusting journal entries to clear up variances between budgeted and actual salary (time) distributions were not performed until after the end of the fiscal year under review.

School Improvement Grants (CFDA No. 84.377) and School Improvement Grants, Recovery Act (CFDA No. 84.388)

PAR's for one (1) employee covered a work week instead of one (1) pay period [two (2) work weeks]. Required quarterly adjusting journal entries to clear up variances between budgeted and actual salary (time) distributions were not accurately recorded for the 1st and 3rd quarters of fiscal year 2012 for the aforementioned employee. In addition, no journal entries were made to clear up variances for the 4th quarter. Upon being notified of these errors, the Department indicated they would make all needed corrections in fiscal year 2013.

Criteria: OMB Circular A-87, Attachment B, Section 8(h), Subsection 4, states, in part: "Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on: (a) More than one Federal award,..."

OMB Circular A-87, Attachment B, Section 8(h), Subsection 5, states: "Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after the fact distribution of the actual activity of each employee,
- (b) They must account for the total activity for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by the employee.
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

- (i) The governmental unit's system for establishing the estimates produces\ reasonable approximations of the activity actually performed;
- (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances."

OMB Circular A-133, Subpart C, Section .300, states: "The auditee shall:

- (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.
- (c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs."

Cause: The deficiencies noted above were caused by the Department's failure to implement adequate controls and procedures necessary to properly document personal service expenditures charged to Federal programs.

Effect: Failure to properly document personal service expenditures could result in the submission of inaccurate Federal financial reports and misstatements in the Single Audit Report.

Recommendation: The Department of Education should implement adequate controls and procedures necessary to properly record in a timely and accurate manner personal service expenditures charged to Federal programs.

Finding Control Number: **FA-414-12-02**

PROCUREMENT AND SUSPENSION AND DEBARMENT

Failure to Follow Procurement and Suspension and Debarment Regulations

State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act (CFDA 84.395)

U.S. Department of Education

Grant Award: Year 2010 - S395A100050

Condition: Our examination of the Department of Education's (Department) Race-to-the- Top program disclosed that the Department lacked adequate internal controls related to procurement and suspension and debarment requirements. Of the 49 procurements tested, 18 contracts did not contain the suspension and debarment clause and one (1) purchase order did not have adequate verification of the suspension and debarment requirement.

Criteria: The Code of Federal Regulations, Title 2, Section 180.300 states, "When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by: (a) Checking the EPLS; or (b) Collecting a certification from that person; or (c) Adding a clause or condition to the covered transaction with that person."

Cause: The deficiencies noted occurred as a result of the Department's failure to establish adequate internal controls to ensure compliance with Federal regulations.

Effect: Failure to maintain adequate internal controls related to procurement and suspension and debarment requirements may cause the Department unnecessary financial risk by contracting with entities that may have been suspended or debarred by the Federal government.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Recommendation: The Department of Education should implement additional policies and procedures to ensure that procurement activities are in compliance with federal procurement and suspension and debarment regulations.

Finding Control Number: **FA-414-12-03**
REPORTING

Internal Control Deficiencies Regarding Federal Funding Accountability and Transparency Act
Career and Technical Education-Basic Grants to States (CFDA 84.048)
Twenty-First Century Community Learning Centers (CFDA 84.287)
School Improvement Grants (CFDA 84.377)
U.S. Department of Education
Grant Awards: Year 2011 - S287C110010; S377A100011; V048A110010

Condition: Our examination included a review of the Department of Education's (Department) compliance with the Federal Funding Accountability and Transparency Act (FFATA). Under FFATA reporting requirements, the following grants awarded to the Department as a prime awardee qualified for FFATA subaward reporting:

1. Career and Technical Education - Basic Grants to States (CFDA No. 84.048)
2. School Improvement Grants (CFDA No. 84.377)
3. Twenty-First Century Community Learning Centers (CFDA No. 84.287)

Based on the dates the Board of Education (Board) obligated each grant award and approved allocations to subawardees for each grant, the FFATA subaward report for each grant was late as follows:

1. Career and Technical Education - Basic Grants to States - 177 days late
2. School Improvement Grants - 260 days late
3. Twenty-First Century Community Learning Centers - 201 days late

In addition, the Department did not have a process in place to determine whether or not a subawardee was required to report the names and total compensation of its five (5) most highly compensated officers.

Criteria: As a result of the FFATA of 2006, the Office of Management and Budget (OMB) requires a prime grant awardee to submit an FFATA report for each applicable Federal grant by the end of the month following the month a subaward or obligation is made. According to OMB Memorandum for Senior Accountable Officials dated August 27, 2010, "If applicable, the prime awardee must report information related to a subaward by the end of the month following the month the subaward or obligation was made." The Department obligates awards when allocations to subawardees are approved by the Board.

The OMB Memorandum for Senior Accountable Officials also states a prime awardee is required to report the "names and total compensation of the five most highly compensated officers of the entity if the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934...or section 6104 of the Internal Revenue Code of 1986."

Cause: The deficiencies noted were caused by the Department's failure to establish adequate internal controls to ensure that the FFATA subaward reports are submitted in a timely manner and to determine whether or not a subawardee is required to report the names and total compensation of its five (5) most highly compensated officers.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

- Effect:** Failure to submit FFATA subaward reports results in noncompliance with Federal regulations. In addition, the failure to determine whether or not a subawardee was required to report the names and total compensation of its five (5) most highly compensated officers could result in noncompliance with FFATA reporting requirements by the Department.
- Recommendation:** The Department of Education should develop additional policies and procedures to ensure that FFATA subaward reports are submitted in a timely manner and to provide appropriate guidance or direction to subawardees regarding the reporting of the names and total compensation of their five (5) most highly compensated officers.

COMMUNITY HEALTH, DEPARTMENT OF (*)

Finding Control Number: **FA-419-12-01**

PROCUREMENT AND SUSPENSION AND DEBARMENT

Controls Over and Compliance With Procurement

ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative (CFDA 93.720)

Children's Health Insurance Program (CFDA 93.767)

State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (CFDA 93.777)

Medical Assistance Program (CFDA 93.778)

Money Follows the Person Rebalancing Demonstration (CFDA 93.791)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 05-1105GA5021; 05-1105GA5ADM; 05-1105GA5MAP; 05-1105GAARRA; 05-1105GACBPB; 05-1105GAEXTN; 05-1205GA5021; 05-1205GA5ADM; 05-1205GA5MAP; 05-1205GAIMPL; 05-1205GAINCT;

ILICMS030163-01-06

- Condition:** When procuring goods and services that are federally funded, the Department of Community Health is required to use the same State policies and procedures used for procurements from non-federal funds. In addition, the Department must also ensure that federally funded contracts include any clauses required by federal statutes or regulations. We noted two (2) contract files in a sample of eleven (11) did not contain required certifications for covered contracts. Those two (2) contract files did not include a signed Drug Free Workplace certification which is required documentation.
- Criteria:** The Department of Community Health is responsible for administering the following programs: the Medicaid program, the Children's Health Insurance Program and the Money Follows the Person Rebalancing Demonstration. These programs are overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid Services (CMS). The Department of Community Health is responsible for complying with the Procurement, Suspension, and Debarment requirements applicable to these federally subsidized programs and is also responsible for establishing and maintaining effective internal controls over compliance with the aforementioned requirements.
- Information:** The Department did not obtain appropriate documentation from two contractors in accordance with the departmental policies and procedures in place to ensure compliance with federal guidelines and the Georgia Procurement Manual.
- Cause:** The Department of Community Health has policies and procedures in place to ensure that goods and services are procured and contracts are enacted in compliance with applicable federal and state regulations. The Department did not appropriately obtain required certifications for two contracts and the policies and procedures in place did not prevent or detect this oversight in a timely manner.
- Effect:** Federal funds may be used to fund contracts with entities that are not in compliance with federal provisions and the Georgia Procurement Manual.
- Recommendation:** The Department of Community Health should improve internal controls as they relate to the procurement and contracting processes to ensure that all required documents are obtained and the Department complies with all applicable federal and state regulations.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: **FA-419-12-02**

ELIGIBILITY

Verification and Documentation of Eligibility

ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative (CFDA 93.720)

State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (CFDA 93.777)

Medical Assistance Program (CFDA 93.778)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 05-1105GA5ADM; 05-1105GA5MAP; 05-1105GAARRA; 05-1105GAEXTN; 05-1205GA5ADM; 05-1205GA5MAP; 05-1205GAIMPL; 05-1205GAINCT

Condition: This is a modification and a substantial repeat of finding FA-419-11-04 from the year ended June 30, 2011.

The Department of Community Health has contracted with the Division of Family and Children Services (DFCS) to provide enrollment and monitoring services for Medicaid members. During fieldwork we noted three (3) recipients' files in a sample of sixty (60) Medicaid recipients whose eligibility was not properly documented. Those three (3) files included the following documentation deficiencies:

- 1) Two (2) case files did not contain a signed application;
- 2) Two (2) case files did not contain acceptable documentation verifying income; and
- 3) One (1) case file did not contain evidence that eligibility was recertified in a timely manner.

Criteria: The Department of Community Health is responsible for administering the State of Georgia's Medicaid program. The Medicaid program is overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid (CMS). The Department of Community Health is responsible for determining that all recipients meet prescribed eligibility requirements and ensuring those requirements are appropriately documented.

Information: Without adherence to the Department of Community Health's policies and procedures in place to determine and document Medicaid eligibility, members in the Medicaid program may no longer be eligible to receive benefits if documentation of their eligibility status is incomplete or inadequate.

Cause: The Department of Community Health does not have an adequate monitoring process in place over DFCS to ensure that all CMS guidelines in regards to the documentation of a member's eligibility are properly followed.

Effect: An indeterminate number of participants are inadequately documented as to eligibility for Medicaid. The monetary effect is that federal funds used to fund the Medicaid program may be used to provide benefits for members who are not eligible for the program.

Recommendation: The Department of Community Health should improve their verification and documentation monitoring policy for Medicaid members and create more stringent controls over the eligibility process.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: **FA-419-12-03**

ACTIVITIES ALLOWED OR UNALLOWED

ALLOWABLE COSTS/COST PRINCIPLES

Controls Over and Compliance with Medicaid Administrative Expenditures

ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative (CFDA 93.720)

State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (CFDA 93.777)

Medical Assistance Program (CFDA 93.778)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 05-1105GA5ADM; 05-1105GA5MAP; 05-1105GAARRA; 05-1105GAEXTN; 05-1205GA5ADM; 05-1205GA5MAP; 05-1205GAIMPL; 05-1205GAINCT

- Condition:** The Department of Community Health was unable to provide appropriate documentation to adequately support that one (1) expenditure in a sample of sixty (60) was appropriately reviewed and approved in accordance with the procedures put in place by the Department of Community Health and to adequately support that the expenditure met the allowable activities and cost principles applicable to the Medicaid program.
- Criteria:** The Department of Community Health is responsible for the State of Georgia's Medicaid program. Management is responsible for establishing and maintaining effective internal controls over compliance with the allowable activities and cost principles applicable to the Medicaid program and for complying with those requirements.
- Information:** The Department of Community Health was unable to locate the voucher documentation for a Medicaid administrative expenditure.
- Cause:** The Department of Community Health did not appropriately file and retain supporting documentation for a Medicaid administrative expenditure.
- Effect:** A Medicaid administrative expenditure was inadequately documented as to appropriate departmental review and approval of Medicaid expenditures and allowability for payment using federal Medicaid funds. The monetary effect is that federal funds used to fund the Medicaid program may be used for unallowable activities or costs.
- Recommendation:** The Department of Community Health needs to appropriately maintain supporting documentation for all Medicaid program expenditures.

Finding Control Number: **FA-419-12-04**

MATCHING, LEVEL OF EFFORT, EARMARKING

Matching of Allowable Expenditures for Children's Health Insurance Program

Children's Health Insurance Program (CFDA 93.767)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 05-1105GA5021; 05-1105GACPBP; 05-1205GA5021

Condition: This is a modification and substantial repeat of finding FA-419-11-05 from the year ended June 30, 2011.

The state matching rate for the Department of Community Health's CHIP expenditures is determined in accordance with the federal matching rate for such expenditures, referred to as enhanced Federal Medical Assistance Percentage (Enhanced FMAP). The Enhanced FMAP for federal fiscal year (FFY) 2012 is 76.31 percent and the Enhanced FMAP for FFY 2011 is 75.73 percent. During fieldwork, we noted two (2) instances in a sample of fifty-one (51) CHIP administrative expenditures in which incorrect federal matching rates were used. Those two (2) instances were as follows:

- 1) An expenditure was incorrectly matched at the FFY 2010 Enhanced FMAP (75.57 percent) based on the date of the expenditure.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

- 2) An expenditure was incorrectly matched at a rate other than the Enhanced FMAP for CHIP expenditures.

Criteria: The Department of Community Health is responsible for administering CHIP. CHIP is overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid Services (CMS). The Department of Community Health is responsible for matching federal program expenditures at the federally determined rate.

Information: The Department of Community Health has an extensive chart of accounts to separately denote expenditure funding sources and other details. If the funding and other account information is documented incorrectly and is not corrected during the review and approval process, the expenditure could be recorded incorrectly.

Cause: The Department of Community Health did not adequately monitor the matching rate applied to CHIP administrative expenditures.

Effect: The Department of Community Health did not match CHIP expenditures at the correct federally determined rate.

Recommendation: The Department of Community Health should improve the monitoring policy for the payment of CHIP administrative expenditures to ensure expenditures are coded appropriately and matched at the proper rate.

Finding Control Number: **FA-419-12-05**

ELIGIBILITY

Controls Over Money Follows the Person (MFP) Eligibility Determination

Money Follows the Person Rebalancing Demonstration (CFDA 93.791)

U.S. Department of Health and Human Services

Grant Award: Year 2012 - 1LICMS030163-01-06

Condition: The Department of Community Health has contracted with the Georgia Department of Human Services' Division of Aging Services (DAS) and the Georgia Department of Behavioral Health and Developmental Disabilities (DBHDD) to provide enrollment and monitoring services for Money Follows the Person participants. During fieldwork we noted nine (9) participant files in a sample of sixty (60) Money Follows the Person (MFP) participants whose eligibility was not properly documented in accordance with departmental procedures. Those nine (9) files included the following documentation deficiencies:

- 1) One (1) participant file did not contain MFP Transition screening form;
- 2) Four (4) participant files did not contain form DMA 6/Level of Care; and
- 3) Four (4) participant files did not contain form DMA 59/Authorization for Nursing Facility Reimbursement.

Criteria: The Department of Community Health is responsible for administering the State of Georgia's Money Follows the Person program. The Money Follows the Person program is overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid Services (CMS). The Department of Community Health is responsible for determining that all recipients meet prescribed eligibility requirements and ensuring those requirements are appropriately documented.

Information: Without adherence to the Department of Community Health's policies and procedures in place to determine and document MFP eligibility, participants in the MFP program may not be eligible to receive benefits.

Cause: The Department of Community Health does not have an adequate monitoring process in place to review eligibility determinations made by the DAS and the DBHDD. In addition, the Department of

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Community Health did not obtain from DAS and DBHDD all of the appropriate eligibility documentation for MFP participants in accordance with departmental policy and procedures.

Effect: An indeterminate number of participants are inadequately documented in accordance with departmental policy and procedures to demonstrate eligibility for the Money Follows the Person program. The monetary effect is that federal funds used to fund the MFP program may be used to provide benefits for participants who are not eligible for the program.

Recommendation: The Department of Community Health should implement an eligibility determination review process to ensure that DAS and DBHDD are appropriately determining participant MFP eligibility in accordance with federal and departmental guidelines. In addition, the Department should improve the procedures for monitoring the participant file documentation received from DAS and DBHDD to ensure that all appropriate documents are received.

Finding Control Number: FA-419-12-06

MATCHING, LEVEL OF EFFORT, EARMARKING

Matching of Allowable Medicaid Benefit Expenditures

ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative (CFDA 93.720)

State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (CFDA 93.777)

Medical Assistance Program (CFDA 93.778)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 05-1105GA5ADM; 05-1105GA5MAP; 05-1105GAARRA; 05-1105GAEXTN; 05-1205GA5ADM; 05-1205GA5MAP; 05-1205GAIMPL; 05-1205GAINCT

Condition: The state matching rate for the Department of Community Health's Medicaid Benefit expenditures is determined in accordance with the federal matching rate for such expenditures, referred to as the Federal Medical Assistance Percentage (FMAP). The FMAP for federal fiscal year (FFY) 2012 is 66.16 percent and the FMAP for FFY 2011 is 65.33 percent. During fieldwork, we noted three (3) instances in a sample of sixty (60) Medicaid administrative expenditures in which incorrect federal matching rates were used. Specifically, three (3) expenditures were using the FMAP rate for a prior year.

Criteria: The Department of Community Health is responsible for the State of Georgia's Medicaid program. The Medicaid program is overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid Services (CMS). The Department of Community Health is responsible for matching federal program expenditures at the federally determined rate.

Questioned Cost: The Department of Community Health over paid the state portion. The dollar variance of the overpayments is immaterial.

Information: The Department of Community Health has an extensive chart of accounts to separately denote expenditures funding sources and other details. If the funding and other account information is documented incorrectly and is not corrected during the review and approval process, the expenditure could be recorded incorrectly.

Cause: The Department of Community Health did not adequately monitor the matching rate applied to Medicaid Benefit expenditures.

Effect: The Department of Community Health did not match Medicaid Benefit expenditures at the correct federally determined rate.

Recommendation: The Department of Community Health should improve the monitoring policy for the payment of Medicaid Benefit expenditures to ensure expenditures are matched at the proper rate.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

HUMAN SERVICES, DEPARTMENT OF

Finding Control Number: **FA-427-12-01**
MATCHING, LEVEL OF EFFORT, EARMARKING
PROGRAM INCOME
REPORTING

Financial Reporting Internal Control Deficiencies
Child Support Enforcement (CFDA 93.563)
U.S. Department of Health and Human Services
Grant Awards: Year 2012 - 2012G9912CS; Year 2011 - 2011G9911CJ; 2011G9911CS

Condition: Our examination included a review of the financial reports (OCSE-396A) for the Child Support Enforcement (CSE) program (CFDA No. 93.563) at the Department of Human Services (Department) that were submitted to the Federal awarding agency. For the year under review, reports submitted for the quarters ending 9/30/2011 and 12/31/11 were selected for testing. The reconciliation for the quarter ending 9/30/2011 report contained an unreconciled variance of \$2,408,029.04 between the total expenditures reported on the OCSE-396A report and the amount recorded in the general ledger. The reconciliation for the quarter ending 12/31/2011 report contained the following deficiencies:

- 1) The Grants Accounting and Reporting System (GARS) expenditures were used to prepare the OCSE-396A report, however, the reconciliation had not addressed the variances between GARS and the general ledger.
- 2) Failure to adequately document reconciliation of amounts other than Federal expenditures.

Criteria: The Code of Federal Regulations, Title 2, Section 215.21, states:

"(b) Recipients' financial management systems shall provide for the following.

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 215.52."

Cause: The deficiencies noted above occurred as a result of the Department's failure to implement adequate policies and procedures to ensure a complete and accurate reconciliation of the OCSE-396A report to the general ledger, including Matching expenditures and Program Income amounts.

Effect: Failure to adequately reconcile the Federal reports to the general ledger before submission to the Federal grantor agency could result in the submission of inaccurate and/or incomplete Federal financial reports. In addition, these deficiencies raise concerns as to the accuracy of the Matching and Program Income amounts reported.

Recommendation: The Department of Human Services should implement additional policies and procedures to ensure that the Federal financial reports are fully and adequately reconciled to the general ledger.

Finding Control Number: **FA-427-12-02**
MATCHING, LEVEL OF EFFORT, EARMARKING
REPORTING

Financial Reporting Internal Control Deficiencies
Child Care and Development Block Grant (CFDA 93.575)
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA 93.596)
U.S. Department of Health and Human Services
Grant Awards: Year 2012 - 2012G996005; 2012G999004; 2012G999005; Year 2011 - 2011G996005; 2011G999004; 2011G999005; Year 2010 - 2010G996005; 2010G999004; 2010G999005; Year 2009 - 2009G996005; 2009G999004; 2009G999005

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Condition: Our examination included a review of the financial reports (ACF-696) for the Child Care and Development Fund Cluster (Child Care Cluster) program at the Department of Human Services (Department) that were submitted to the Federal awarding agency. For the year under review, reports submitted for the quarters ending 9/30/2011 and 12/30/2011 were selected for testing. There were three (3) quarterly ACF-696 reports submitted for quarter ending 9/30/2011 [one (1) each for grant years 2009 through 2011] and three (3) for quarter ending 12/30/2011 [one (1) each for grant years 2010 through 2012]. Although the reports were deemed to be materially correct, the following deficiencies were noted:

- 1) Failure to consistently apply either the Cash Basis or the Accrual Basis with regards to the reconciliations.
- 2) Failure to properly reconcile Unliquidated Obligations reported on the ACF-696 reports back to the general ledger (TeamWorks FSCM).
- 3) Failure to adequately document reconciliation of amounts other than Federal expenditures.

Criteria: The Code of Federal Regulations, Title 2, Section 215.21, states:

"(b) Recipients' financial management systems shall provide for the following.

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 215.52."

Cause: The deficiencies noted above occurred as a result of the Department's failure to fully and adequately apply their existing internal control procedures to ensure that a consistent basis of accounting is used on the reconciliations, and that Unliquidated Obligations and Matching, Level of Effort, and Earmarking expenditures are adequately reconciled back to the general ledger.

Effect: Failure to adequately reconcile the Federal reports to the general ledger before submission to the Federal grantor agency could result in the submission of inaccurate and/or incomplete Federal financial reports. In addition, these deficiencies raise concerns as to the accuracy of the Matching, Level of Effort, and Earmarking amounts reported.

Recommendation: The Department of Human Services should ensure that existing policies and procedures are adequate and, if so, are being followed to ensure that the Federal financial reports are fully and adequately reconciled to the general ledger.

Finding Control Number: **FA-427-12-03**

**MATCHING, LEVEL OF EFFORT, EARMARKING
REPORTING**

Financial Reporting Internal Control Deficiencies

Temporary Assistance for Needy Families (CFDA 93.558)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 2012G996115; Year 2011 - 2011G996115; 2011G991451; Year 2010 - 2010G996115; Year 2009 - 2009G991451; 2009G996115

Condition: Our examination included a review of the financial reports (ACF-196) for the Temporary Assistance for Needy Families (TANF) program (CFDA No. 93.558) at the Department of Human Services (Department) that were submitted to the Federal awarding agency. For the year under review, reports submitted for the quarters ending 9/30/2011 and 12/31/2011 were selected for testing. There were three (3) quarterly ACF-196 reports submitted for quarter ending 9/30/2011 [one (1) each for grant years 2009 through 2011] and three (3) for quarter ending 12/30/2011 [one (1) each for grant years 2010 through 2012]. Although the reports were deemed to be materially correct, the following deficiencies were noted:

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

- 1) Failure to consistently apply either the Cash Basis or the Accrual Basis with regards to the reconciliations.
- 2) Failure to adequately document reconciliation of amounts other than Federal expenditures.

Criteria: The Code of Federal Regulations, Title 2, Section 215.21, states:

"(b) Recipients' financial management systems shall provide for the following.

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 215.52."

Cause: The deficiencies noted above occurred as a result of the Department's failure to fully and adequately apply their existing internal control procedures to ensure that a consistent basis of accounting is used on the reconciliations, and that Level of Effort and Earmarking expenditures are adequately reconciled back to the general ledger.

Effect: Failure to adequately reconcile the Federal reports to the general ledger before submission to the Federal grantor agency could result in the submission of inaccurate and/or incomplete Federal financial reports. In addition, these deficiencies raise concerns as to the accuracy of the Level of Effort and Earmarking amounts reported.

Recommendation: The Department of Human Services should ensure that existing policies and procedures are adequate and, if so, are being followed to ensure that the Federal financial reports are fully and adequately reconciled to the general ledger.

Finding Control Number: **FA-427-12-04**

**MATCHING, LEVEL OF EFFORT, EARMARKING
REPORTING**

Financial Reporting Internal Control Deficiencies

State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CFDA 10.561)

U.S. Department of Agriculture

Grant Awards: Year 2012 - 5GA810802; Year 2011 - 5GA400403; 5GA420413

Condition: Our examination included a review of the financial reports (SF-425) for the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.561) at the Department of Human Services (Department) that were submitted to the Federal awarding agency. For the year under review, reports submitted for the quarters ending 9/30/2011 and 12/31/11 were selected for testing. Although the reports were deemed to be materially correct, the following deficiencies were noted:

- 1) Failure to document the accounting basis used for reporting.
- 2) Failure to post correcting journal entries in a timely manner, causing the same reconciling items to appear on subsequent reconciliations.
- 3) Failure to ensure reconciling items moving expenditures from one (1) fund source to another and/or one (1) budget year to another is actually posted on the corresponding reconciliation and agrees to the amounts actually being adjusted for.
- 4) Failure to ensure the mathematical accuracy and completeness of the reconciliations.

Criteria: The Code of Federal Regulations, Title 2, Section 215.21, states:

"(b) Recipients' financial management systems shall provide for the following.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 215.52."

Cause: The deficiencies noted above occurred as a result of the Department's failure to implement adequate internal controls to ensure that the basis of accounting is documented and reconciliations are accurate.

Effect: Failure to adequately reconcile the Federal reports to the general ledger before submission to the Federal grantor agency could result in the submission of inaccurate and/or incomplete Federal financial reports. In addition, these deficiencies raise concerns as to the accuracy of the Matching amounts reported.

Recommendation: The Department of Human Services should implement adequate internal controls to ensure that the Federal financial reports are fully and adequately reconciled to the general ledger.

Finding Control Number: **FA-427-12-05**

PROGRAM INCOME

Internal Control Deficiencies Over Program Income

Child Support Enforcement (CFDA 93.563)

U.S. Department of Health and Human Services

Grant Awards: Year - 2012 - 2012G9912CS; Year 2011 - 2011G9911CJ; 2011G9911CS

Condition: Our examination included a review of Program Income collected by the Child Support Enforcement (CSE) program (CFDA No. 93.563) at the Department of Human Services (Department). For the year under review, all CSE revenue collections for quarters ending 9/30/2011 and 12/31/2011 were selected for testing. The following deficiencies were noted:

- 1) The revenue was not recorded on the general ledger in a timely manner.
- 2) There was no reconciliation between the income collected and the income recorded on the general ledger.

Criteria: The Code of Federal Regulations Title 2, section 215.24, states: "(b) ...program income earned during the project period shall be retained by the recipient and, in accordance with Federal awarding agency regulations or the terms and conditions of the award, shall be used in one or more of the ways listed in the following.

- (1) Added to funds committed to the project by the Federal awarding agency and recipient and used to further eligible project or program objectives.
- (2) Used to finance the non-Federal share of the project or program.
- (3) Deducted from the total project or program allowable cost in determining the net allowable costs on which the Federal share of costs is based."

Cause: The deficiencies noted occurred as a result of the Department's failure to establish adequate internal control procedures to ensure that program income is recorded on the general ledger in a timely manner and reconciliation exists between the income collected and the income recorded on the general ledger. In addition, high turnover in staff may also have been a contributing factor.

Effect: Failure to record program income collected in a timely manner and the failure to reconcile program income to the general ledger could result in the submission of inaccurate Federal financial reports.

Recommendation: The Department of Human Services should implement adequate internal control procedures to ensure that all program income revenue collected is recorded on the general ledger in a timely manner and reconciled to the general ledger on a regular basis.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: **FA-427-12-06**

REPORTING

Financial Reporting Internal Control Deficiency

Community Services Block Grant (CFDA 93.569)

U.S. Department of Health and Human Services

Grant Awards: Year 2011 - 2011G994002; Year 2010 - 2010G994002

Condition: Our examination included a review of the financial reports (SF-269A) for the Community Services Block Grant (CSBG) program (CFDA No. 93.569) at the Department of Human Services (Department) that were submitted to the Federal awarding agency. For the year under review, the Federal fiscal year's 2010 and 2011 annual reports were selected for testing. Although the reports were deemed to be materially correct, the Department failed to ensure that the journal entries used to post the reconciling items to the general ledger were correct and complete, which resulted in an unreconciled variance of \$25,141.74 on both annual reports selected for testing.

Criteria: The Code of Federal Regulations, Title 2, Section 215.21, states:

"(b) Recipients' financial management systems shall provide for the following.

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 215.52."

Cause: The deficiency noted above occurred as a result of the Department's failure to implement adequate policies and procedures to ensure that journal entries to correct reconciling items are complete and accurate.

Effect: Failure to ensure the completeness and accuracy of correcting journal entries could result in the submission of inaccurate and/or incomplete Federal financial reports.

Recommendation: The Department of Human Services should implement additional policies and procedures to ensure that the Federal financial reports are completely and accurately reconciled to the general ledger.

Finding Control Number: **FA-427-12-07**

REPORTING

Financial Reporting Internal Control Deficiency

Low-Income Home Energy Assistance (CFDA 93.568)

U.S. Department of Health and Human Services

Grant Awards: Year 2011 - 2011G992201; 2011G992212

Condition: Our examination of the fiscal year 2011 Carryover and Reallotment Report for the Low-Income Home Energy Assistance (CFDA No. 93.568) program (LIHEAP) revealed that the Department of Human Services (Department) was unable to provide any supporting documentation for \$3,502,140 reported as the projected unobligated balance.

Criteria: According to the Office of Management and Budget (OMB) A-133 compliance supplement: "LIHEAP Carryover and Reallotment Report (OMB No. 0970-0106) – Grantees must submit a report no later than August 1 indicating the amount expected to be carried forward for obligation in the following fiscal year and the planned use of those funds. Funds in excess of the maximum carryover limit are subject to reallotment to other LIHEAP grantees in the following fiscal year, and must also be reported (42 USC 8626)."

Cause: The deficiency noted was the result of the Department's failure to establish policies and procedures to ensure appropriate review and approval of the Carryover and Reallotment Report, and to ensure that the amounts reported were accurately calculated and supported by the accounting records.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Effect: Failure to establish adequate policies and procedures could result in the submission of inaccurate and/or incomplete special reports.

Recommendation: The Department of Human Services should establish policies and procedures to ensure that amounts reported on the Carryover and Reallotment Report are accurately calculated, supported by the accounting records, and are appropriately reviewed and approved before submission to the Federal grantor agency.

Finding Control Number: **FA-427-12-08**

REPORTING

Required Transparency Act Reports Not Filed in a Timely Manner

Child Support Enforcement (CFDA 93.563)

Low-Income Home Energy Assistance (CFDA 93.568)

Community Services Block Grant (CFDA 93.569)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 2012G9912CS; 2012G992201; 2012G994002; 2012G99BX11

Condition: Our examination included a review of the Federal Funding Accountability and Transparency Act (FFATA) requirements for the following programs: Child Support Enforcement program (CFDA No. 93.563), Low-Income Home Energy Assistance Program (CFDA No. 93.568), and Community Services Block Grant (CFDA No. 93.569). For each of these three (3) programs, the Department of Human Services (Department) failed to report subawards by the last day of the month following the month in which the initial award or any subsequent modification of the award was signed.

Criteria: The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act), effective October 1, 2010, in the section that relates to subaward reporting under grants and cooperative agreements states that: "Information on first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."

As a result of the FFATA of 2010, the Office of Management and Budget (OMB) requires a prime grant awardee to submit an FFATA report for each applicable Federal grant by the end of the month following the month a subaward or obligation is made.

Cause: The deficiency noted was due to the Department's failure to implement adequate controls and procedures necessary to ensure that the FFATA subaward reports are submitted in a timely manner.

Effect: The effect of this deficiency is noncompliance with OMB directives and the FFATA.

Recommendation: The Department of Human Services should develop adequate controls and procedures to ensure that the FFATA subaward reports are submitted in a timely manner.

Finding Control Number: **FA-427-12-09**

REPORTING

Required Transparency Act Reports Not Filed

Child Care and Development Block Grant (CFDA 93.575)

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA 93.596)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 2012G996005; 2012G999004; 2012G999005

Condition: Our examination included a review of the Federal Funding Accountability and Transparency Act (FFATA) requirements for the Child Care and Development Fund Cluster (Child Care Cluster). The Department of Human Services (Department) did not have adequate controls in place to ensure that these requirements were being met.

Criteria: The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act), effective October 1, 2010, in the section that relates to subaward reporting under grants and

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

cooperative agreements states that: "Information on first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."

Cause: The deficiency noted was due to the Department's failure to implement adequate controls and procedures necessary to properly report the required FFATA information.

Effect: The effect of this deficiency is noncompliance with FFATA requirements.

Recommendation: The Department of Human Services should develop adequate controls and procedures to ensure that all FFATA reporting requirements are met.

Finding Control Number: **FA-427-12-10**

REPORTING

Required Transparency Act Reports Not Filed

Social Services Block Grant (CFDA 93.667)

U.S. Department of Health and Human Services

Grant Award: Year 2012 - 2012G992342

Condition: Our examination included a review of the Federal Funding Accountability and Transparency Act (FFATA) requirements for the Social Services Block Grant (CFDA No. 93.667). The Department of Human Services (Department) did not have adequate controls in place to ensure that the filing requirements were being met.

Criteria: The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act), effective October 1, 2010, in the section that relates to subaward reporting under grants and cooperative agreements states that: "Information on first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."

Cause: The deficiency noted was due to the Department's failure to implement adequate controls and procedures necessary to properly report the required FFATA information.

Effect: The effect of this deficiency is noncompliance with FFATA requirements.

Recommendation: The Department of Human Services should develop adequate controls and procedures to ensure that all FFATA reporting requirements are met.

Finding Control Number: **FA-427-12-11**

SUBRECIPIENT MONITORING

Failure to Monitor Subrecipient

Child Care and Development Block Grant (CFDA 93.575)

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA 93.596)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 2012G996005; 2012G999004; 2012G999005; Year 2011 - 2011G996005; 2011G999004; 2011G999005; Year 2010 - 2010G996005; 2010G999004; 2010G999005; Year 2009 - 2009G996005; 2009G999004; 2009G999005

Condition: The Department of Human Services (Department) failed to implement subrecipient monitoring procedures for the Department of Early Care and Learning, a subrecipient of Child Care Development Fund Cluster (CCDF) funds.

Criteria: Section 7502(f)(2) of the Single Audit Act Amendments of 1996 provides in part that, "Each pass-through entity shall...(B) monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means;..."

Cause: The deficiency was a result of the Department's failure to implement subrecipient monitoring procedures for the Department of Early Care and Learning for CCDF.

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Effect: Noncompliance with subrecipient monitoring requirements of the Single Audit Act. In addition, the failure to monitor subrecipients increases the risk that subrecipients will not use Federal awards for authorized purposes, comply with laws, regulations, and the provisions of contracts and grant agreements, and achieve performance goals.

Recommendation: The Department of Human Services should develop appropriate policies and procedures to ensure that all subrecipients are monitored in accordance with Federal requirements.

Finding Control Number: FA-427-12-12

SPECIAL TESTS AND PROVISIONS

Failure to Monitor Health and Safety Requirements For Exempt Providers

Child Care and Development Block Grant (CFDA 93.575)

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA 93.596)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 2012G996005; 2012G999004; 2012G999005; Year 2011 - 2011G996005; 2011G999004; 2011G999005; Year 2010 - 2010G996005; 2010G999004; 2010G999005; Year 2009 - 2009G996005; 2009G999004; 2009G999005

Condition: Our examination of the Department of Human Services (Department) included a review of the health and safety requirements for Child Care providers that are managed by the Department of Early Care and Learning (DECAL) for the Child Care Development Fund Cluster (CCDF). The Department failed to provide evidence of monitoring the exempt providers managed by DECAL to ensure that health and safety requirements were met.

Criteria: The OCGA 49-5-12 states that: "(f) The department shall refuse a license or commission upon a showing of: (1) Noncompliance with the rules and regulations for child welfare agencies as adopted by the Board of Human Services which are designated in writing to the facilities as being related to children's health and safety."

Cause: The deficiencies noted occurred as a result of the Department's failure to establish internal control procedures to ensure that the health and safety requirements were met by the exempt providers managed by DECAL.

Effect: Failure by the Department to monitor the exempt providers managed by DECAL could result in a provider receiving CCDF funding even though the provider may have failed to meet health and safety requirements.

Recommendation: The Department of Human Services should develop adequate policies and procedures to ensure that health and safety requirements are met by exempt providers managed by DECAL.

LABOR, DEPARTMENT OF

Finding Control Number: FA-440-12-02

ALLOWABLE COSTS/COST PRINCIPLES

Lack of Supporting Documentation for the Allocation of Personal Services

WIA Adult Program (CFDA 17.258)

WIA Youth Activities (CFDA 17.259)

WIA Dislocated Workers (CFDA 17.260)

WIA Dislocated Worker Formula Grants (CFDA 17.278)

U.S. Department of Labor

Grant Awards: Year 2011 - AA- 21390-11-55-A-13; Year 2010 - AA-20189-10-55-A-13; Year 2009 - AA-18634-09-55-A-13

Condition: The Department of Labor (Department) charged personal service expenditures to the Workforce Investment Act (WIA) cluster program without maintaining adequate supporting records to substantiate that the amounts charged against the program were for the purposes of the program.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Management did not provide any documentation or satisfactory explanation in support of these expenditures.

Criteria: OMB Circular A-87 states, "A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received... and any cost allocable to a particular Federal award or cost objective under the principles provided for in this Circular may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons."

Information: The Department charged an average of \$288,100 in personal services expenditures to the WIA cluster program for the months of July through November 2011 and February through June 2012. The Department charged \$1,142,915 of personal services for the month of December 2011 and charged \$1,231,057 of personal services for the month of January 2012. We noted this large difference and inquired with the Department as to the cause of the significant variance. We received no supporting documentation or sufficient explanation to prove the allocability of the personal service charges to the WIA cluster program; and therefore, were unable to determine a projected question cost amount.

Cause: The Department's failure to have adequate policies and procedures in place to ensure documentation and information supporting the allocation of personal service charges to the WIA cluster program was available for review.

Effect: Personal service expenditures were apparently allocated to the WIA cluster program without adequate supporting documentation resulting in noncompliance with OMB Circular A-87. In addition, failure to adhere to OMB Circular A-87 could result in the reporting of inaccurate information.

Recommendation: The Department should implement sufficient internal control procedures to adhere to OMB Circular A-87 cost principles and ensure that personal service charges being allocated to Federal awards and programs are fully supported by adequate documentation.

Finding Control Number: **FA-440-12-03**

ALLOWABLE COSTS/COST PRINCIPLES

Questionable Expenditures

WIA Dislocated Workers (CFDA 17.260)

WIA Dislocated Worker Formula Grants (CFDA 17.278)

U.S. Department of Labor

Grant Awards: Year 2011 - AA- 21390-11-55-A-13; Year 2010 - AA-20189-10-55-A-13

Condition: A review of the expenditures charged to the Workforce Investment Act (WIA) cluster program revealed that the Department of Labor (Department) failed to follow the OMB Circular A-87 guidelines for allocable program expenditures. We noted eight (8) transactions totaling 11,072.12 were not allocable to the Federal program or adequately documented.

Criteria: Provisions of OMB Circular A-87, Cost Principles for Local, State and Indian Tribal Governments, require that "to be allowable under Federal awards, costs must be...allocable to Federal awards under the provisions of this Circular." and "be adequately documented".

Questioned Cost: \$11,072.12

Information: A review of the expenditures revealed that seven (7) of the eight (8) questionable expenditures lacked adequate documentation. In reviewing the accounts that the expenditures were charged to, we noted that the expenditures were moved from the Employment Service Cluster (17.ESC) to the WIA cluster program. The Department could not provide evidence of the allocability of the expenditures to the WIA program.

Additionally, we noted one (1) transaction was charged to the Rapid Response program, which is a statewide program within the Dislocated Worker program that is not allocable to the WIA cluster

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program. The Department could not provide proof of how the expenditure related to the operating of the Rapid Response program, and therefore, we determined the cost to be unallowable.

- Cause: Management failed to monitor compliance with Federal guidelines to ensure that expenditures charged to the Federal program were allowable.
- Effect: Total questioned costs in the amount of \$11,072.12. In addition, failure to ensure that program expenditures are allowable can result in noncompliance with the OMB Circular A-87.
- Recommendation: The Department of Labor should implement controls to ensure that all expenditures charged to the Federal program are allowable under OMB Circular A-87.

Finding Control Number: **FA-440-12-04**
PERIOD OF AVAILABILITY OF FEDERAL FUNDS
Expenses Recorded Outside of Grant Period
Unemployment Insurance (CFDA 17.225)
U.S. Department of Labor
Grant Awards: Year 2011 – UI-21094-11-55-A-13

Condition: Our examination included a review of expenses charged by the Department of Labor (Department) for the Unemployment Insurance (UI) Administration program. We noted three (3) expenses totaling \$1,849.98 were recorded outside of the grant period.

Criteria: The Unemployment Insurance Administration grant is made up of non-automation and automation funds. ET Handbook No. 336 defines automation funds as: "the costs of goods and services directly related to the automation of UI operations. Automation goods consist of computers and their peripheral and auxiliary equipment and associated software." The handbook also defines the funding period as follows: "Non-automation funds must be obligated by December 31 of the following fiscal year, and liquidated within 90 days thereafter. ETA may extend the liquidation date upon written request. Automation funds must be obligated by the end of the 3rd fiscal year, and liquidated within 90 days thereafter. ETA may extend the liquidation date on written request."

Federal regulations at 29 CFR 97.23(b) states: "A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period...The Federal agency may extend this deadline at the request of the grantee."

Questioned Costs: \$1,849.98

Information: A review of expenses recorded on the general ledger for the Unemployment Insurance Administration non-automation grants noted that there were expenditures recorded outside of the 2011 grant period of availability. Based on our review of grant awards provided by the Department, expenses for the fiscal year 2011 Unemployment Insurance Administration non-automation grants (Fund Ledger 0210) should not have been recorded after December 31, 2011. The following expenses were allowable expenses for the program and should have been charged to the 2012 grant year:

\$910.00 charged on March 22, 2012
\$64.98 charged on May 29, 2012
\$875.00 charged on June 13, 2012

Cause: The Department's policies and procedures for recording Unemployment Insurance Administration expenses to the proper grant period were inadequate.

Effect: Failure to develop adequate policies and procedures can result in noncompliance with applicable Federal laws, regulations, and other compliance requirements. In this instance, three (3) payments were made that were outside the period of availability for the grant to which they were charged.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Recommendation: The Department of Labor should review their current internal controls in relation to the recording of expenses to the proper grants and implement additional internal controls as needed to ensure that Federal funds are recorded in accordance with period of availability requirements.

Finding Control Number: FA-440-12-05

PERIOD OF AVAILABILITY OF FEDERAL FUNDS

Expenses Recorded Outside of Grant Period of Availability

WIA Adult Program (CFDA 17.258)

WIA Youth Activities (CFDA 17.259)

WIA Dislocated Workers (CFDA 17.260)

U.S. Department of Labor

Grant Award: Year 2008 - AA-17116-08-55-A-13

Condition: Our examination included a review of expenses charged by the Department of Labor (Department) for the Workforce Investment Act (WIA) cluster program. We noted 3,178 expenditure transactions totaling \$3,222,212.49 that were recorded outside of the grant period. Expenditures recorded outside the period of availability included both American Recovery and Reinvestment Act (ARRA) program funds and non-ARRA program funds.

Criteria: The WIA cluster program funding is generated through two different periods; Program Year (PY) and Fiscal Year (FY). Program Year begins on July 1 for the Adult and Dislocated Worker programs, and April 1 for the Youth program. Fiscal Year grants begin on October 1, and are based on the Federal Fiscal Year. All grants expire on June 30, three years after the grant was initiated.

According to 20 CFR 667.107 (a), funds "are available for expenditure by the State receiving the funds only during that program year and the two succeeding program years."

Additionally, ARRA funding for the WIA program expired on June 30, 2011. According to Training Employment Notice (TEN) 30-08, issued by the Employment and Training Administration, "WIA funds may be obligated through the entire period of availability and must be expended by June 30, 2011."

Both ARRA and non-ARRA WIA cluster funds have a liquidation period. Federal regulations at 29 CFR 97.23(b) states: "A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period...The Federal agency may extend this deadline at the request of the grantee."

While WIA is entitled to a liquidation period, all expenditures must have been booked to the general ledger by the end of the period of obligation.

Information: During our review of expenses recorded on the general ledger for the WIA cluster grants, we noted that there were expenditures recorded outside of the PY08 and FY09 grant period availability as well as the ARRA grant period of availability. Based on our review of grant awards provided by the Department, expenses for the PY08, FY09, and the ARRA grants should not have been recorded after June 30, 2011. Upon further review, we noted that the majority of expenditures recorded to the PY08, FY09, and ARRA grants after the period of availability were for subrecipient drawdown requests. These drawdown requests should have been received and recorded prior to the grant closing on June 30, 2011. While the Department maintains that the expenditures were for allowable activities and were incurred within the period of availability, the Department did not actually record the transactions until after the close of the grant period of availability.

Cause: The Department's policies and procedures for recording WIA cluster expenses within the appropriate period of availability were inadequate.

Effect: Apparent noncompliance with Federal laws, regulations, and other compliance requirements regarding period of availability.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Recommendation: The Department of Labor should review their current internal controls in relation to the recording of expenses within the period of availability and implement additional internal controls as needed to ensure that Federal funds are recorded in accordance with period of availability requirements.

Finding Control Number: FA-440-12-07

REPORTING

Deficiencies in Financial Reporting

Unemployment Insurance (CFDA 17.225)

U.S. Department of Labor

Grant Awards: Various

Condition: Our examination of the Department of Labor (Department) included a review of the financial reports for the Unemployment Insurance (UI) program (CFDA No. 17.225) that were submitted to the Federal awarding agency for the quarters ended September 30, 2011, December 31, 2011, March 31, 2012, and June 30, 2012. We noted several instances where the documentation provided was not adequate to support the amounts reported on the 9130 Reports including amounts in the Remarks section of the reports.

Criteria: According to the Code of Federal Regulations, Title 29, Section 97.20, Part (b) (1) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.

In addition, an adequate system of internal controls dictates that all program financial reports be supported by adequate documentation and are reconciled to the accounting records.

Information: Amounts reported in the Federal Share of Expenditures "This Period" column (Part 10.e), Federal Share of Unliquidated Obligations, "Cumulative" column (Part 10. g), and Remarks section (Part 12) of the 9130 Financial Reports were not fully supported by the documentation provided to the auditors.

Cause: The deficiencies noted occurred as a result of Department's failure to ensure that the Federal financial reports are supported by the appropriate documentation.

Effect: Failure to adhere to the prescribed internal control procedures could result in the submission of inaccurate and/or incomplete financial reports which would result in noncompliance with Federal program regulations.

Recommendation: The Department of Labor should ensure that the internal control procedures for Financial Reporting are adequate and operating as designed. Additionally, internal controls should be in place to provide adequate documentation to support the amounts reported.

Finding Control Number: FA-440-12-08

REPORTING

Reports not Reconciled to the Accounting Records

WIA Adult Program (CFDA 17.258)

WIA Youth Activities (CFDA 17.259)

WIA Dislocated Workers (CFDA 17.260)

U.S. Department of Labor

Grant Awards: Year 2008 - AA-17116-08-55-A-13

Condition: Our examination of the Workforce Investment Act (WIA) cluster program American Recovery and Reinvestment Act (ARRA) 1512 report for the quarter ended June 30, 2011 revealed that the Department of Labor (Department) completed the report using information outside the period of availability. The Department submitted the final 1512 report for the period ending June 30, 2011 by utilizing expenditures from subsequent periods.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

The Department's ARRA 1512 submission included overreporting of expenditures in the amount of \$2,400,269.04.

- Criteria:** Federal regulations (20 CFR 667.300) require the Department ensure that reported information is accurate and reconciled as necessary.
- Cause:** The deficiencies noted were the result of the Department's failure to ensure the timely reporting of expenditures and drawdown requests of subrecipients and that adequate internal control procedures were in place to ensure that the ARRA 1512 reports are reconciled to the accounting records prior to their submission.
- Effect:** Because of deficiencies within the subrecipient monitoring of drawdown requests and accounting policies, the expenditure information on the ARRA 1512 report was overstated. In addition, failure to adhere to prescribed internal control procedures could result in the submission of inaccurate and/or incomplete reports.
- Recommendation:** The Department of Labor should ensure that established internal control procedures for reporting are adequate and operating as designed. The Department should also ensure that established internal control procedures for monitoring and collecting subrecipient expenditures and drawdown requests are adequate and operating as designed so as to report accurate and complete information.

Finding Control Number: **FA-440-12-09**

REPORTING

Reports not Reconciled to the Accounting Records

WIA Adult Program (CFDA 17.258)

WIA Youth Activities (CFDA 17.259)

WIA Dislocated Workers (CFDA 17.260)

WIA Dislocated Worker Formula Grants (CFDA 17.278)

U.S. Department of Labor

Grant Awards: Year 2001 - AA-21390-11-55-A-13; Year 2010 - AA-20189-10-55-A-13; Year 2009 - AA-18634-09-55-A-13

- Condition:** Our examination of the Workforce Investment Act (WIA) cluster program ETA-9130 financial reports included a total of 74 individual reports for the quarters ended December 31, 2011 and June 30, 2012. We noted that 11 reports did not reconcile to the financial information maintained within the accounting records and the subsidiary Grants Administration Financial System (GAFS).
- Criteria:** Federal regulations (20 CFR 667.300) require the Department to ensure that reported information is accurate and reconciled as necessary.
- Information:** The Department utilized information from the FARS accounting system and the GAFS to prepare the ETA-9130 reports. Three (3) fund ledgers (5300, 5301, and 5310) from FARS and one (1) report (FS450L1) from GAFS should be used to prepare the ETA-9130 reports.
- Cause:** The deficiencies noted were the result of the Department's failure to ensure that the internal control procedures in place for reporting were consistently performed and that adequate internal control procedures were in place to ensure that the financial reports are reconciled to the accounting records prior to their submission.
- Effect:** Failure to adhere to prescribed internal control procedures could result in the submission of inaccurate and/or incomplete reports.
- Recommendation:** The Department of Labor should ensure that established internal control procedures for reporting are adequate and operating as designed. The Department should also develop and implement additional internal control procedures to ensure that reports reconcile to the accounting records and any differences are properly investigated and documented. The Department should follow guidelines

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detailed in the Federal regulations of the WIA cluster program to ensure compliance with program requirements.

BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF

Finding Control Number: **FA-441-12-01**

PERIOD OF AVAILABILITY OF FEDERAL FUNDS

Expenditures Charged Outside the Period of Availability

Social Services Block Grant (CFDA 93.667)

U.S. Department of Health and Human Services

Grant Award: Year 2010 - 2010G992342

- Condition:** Our review of the Department of Behavioral Health and Developmental Disabilities (Department) Social Services Block Grant (SSBG) program revealed expenditures for fund source 30495, totaling \$513,220.59, that were charged outside the period of availability.
- Criteria:** According to Section H of the OMB A-133 Compliance Supplement for 2012, "Any amounts awarded to the State for a fiscal year shall be available for obligation and expenditure until the end of the fiscal year following the fiscal year for which the amounts were awarded."
- Questioned Cost:** \$513,220.59
- Cause:** The deficiency noted above occurred as a result of the Department's failure to establish adequate internal controls for recording SSBG program expenditures to the proper grant periods and paying program expenditures within the correct liquidation period.
- Effect:** Failure to record and pay SSBG program expenditures to the proper grant periods results in noncompliance with Federal regulations and results in a questioned cost amount as identified.
- Recommendation:** The Department of Behavioral Health and Developmental Disabilities should establish adequate internal controls to ensure that SSBG program expenditures are recorded in accordance with period of availability requirements and paid out within the liquidation period.

Finding Control Number: **FA-441-12-02**

REPORTING

Internal Control Deficiencies

Block Grants for Prevention and Treatment of Substance Abuse (CFDA 93.959)

U.S. Department of Health and Human Services

Grant Awards: Year 2011 - 3B08TI010061-11S2; Year 2010 - 2B08TI010061-10

- Condition:** Our examination included a review of the annual financial reports (SF-425) for the Block Grants for Prevention and Treatment of Substance Abuse program (CFDA No. 93.959) at the Department of Behavioral Health and Developmental Disabilities (Department) that were submitted to the Federal awarding agency. For the year under review, reports submitted for the Federal fiscal year ending 9/30/2011 were selected for testing. There were two (2) SF-425 financial reports submitted for the Federal fiscal year ending 9/30/2011, one (1) for Federal Grant Year 2010 and one (1) for Federal Grant Year 2011. The following deficiencies were noted:
- There was no accurate reconciliation between the general ledger (TeamWorks FSCM) and the SF-425 reports.
 - The reconciliations between the Grants Accounting Reporting System (GARS) and the SF-425 reports were incorrect.
 - The Department used journal entries to change the budget year on encumbrances payable and accounts payable rather than making the change in the appropriate accounting system modules.

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- Criteria: The Code of Federal Regulations, Title 45, Section 96.30, states:
- "(b) Financial summary of obligation and expenditure of block grant funds — (1) Block grants containing time limits on both the obligation and the expenditure of funds. After the close of each statutory period for the obligation of block grant funds and after the close of each statutory period for the expenditure of block grant funds, each grantee shall report to the Department:
- (i) Total funds obligated and total funds expended by the grantee during the applicable statutory periods; and
 - (ii) The date of the last obligation and the date of the last expenditure...
- (4) Submission of information. Grantees shall submit the information required by paragraph (b)(1), (2), and (3) of this section on OMB Standard Form 269A, Financial Status Report (short form). Grantees are to provide the requested information within 90 days of the close of the applicable statutory grant periods."
- Also, the Code of Federal Regulations, Title 2, Section 215.21, states:
- "(b) Recipients' financial management systems shall provide for the following.
- 1) Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 215.52."

Cause: The deficiencies noted above occurred as a result of the Department's failure to implement adequate internal controls to ensure that all required Federal reports are appropriately prepared and reconciled back to the general ledger, and to ensure that all adjustments for reconciling items are processed appropriately.

Effect: Failure to reconcile the Federal reports to the general ledger before submission to the Federal grantor agency could result in the submission of inaccurate and/or incomplete Federal financial reports.

Recommendation: The Department of Behavioral Health and Developmental Disabilities should implement adequate internal controls to ensure that Federal reports are reconciled to the general ledger and that adjustments for reconciling items are processed appropriately before submission of the Federal reports to the Federal grantor agency.

Finding Control Number: **FA-441-12-03**

REPORTING

Required Transparency Act Reports Not Filed

Block Grants for Prevention and Treatment of Substance Abuse (CFDA 93.959)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 3B08TI010061-12S1

Condition: Our examination included a review of the Block Grants for the Prevention and Treatment of Substance Abuse program (CFDA No. 93.959) for the Federal Funding Accountability and Transparency Act (FFATA) requirements. The Department of Behavioral Health and Developmental Disabilities (Department) did not meet the FFATA requirements for reporting.

Criteria: The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act), effective October 1, 2010, in the section that relates to subaward reporting under grants and cooperative agreements, states that: "Information on first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."

In addition, the Open Government Directive – Federal Spending Transparency and Subaward and Compensation Data Reporting, dated August 27, 2010, provides "...Federal agencies with guidance on reporting subaward and compensation data for Federal contracts and grants. As required by the

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Federal Funding Accountability and Transparency Act1 ("Transparency Act" or "FFATA") and subsequent OMB guidance, information on the first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."

Cause: The deficiency noted above was due to the Department's failure to implement adequate internal controls and procedures necessary to properly report the required FFATA information.

Effect: Failure to properly report the required FFATA information results in noncompliance with Federal regulations.

Recommendation: The Department of Behavioral Health and Developmental Disabilities should implement adequate internal controls and procedures to ensure that all reporting requirements as identified in the OMB guidelines and instructions provided in the OMB "Open Government Directive - Federal Spending Transparency and Subaward and Compensation Data Reporting" guidance are being met.

Finding Control Number: FA-441-12-04

SUBRECIPIENT MONITORING

Failure To Confirm DUNS Number Prior To Issuance Of Subaward

Block Grants for Prevention and Treatment of Substance Abuse (CFDA 93.959)

U.S. Department of Health and Human Services

Grant Awards: Year 2012 - 3B08TI010061-12S1; Year 2011 - 3B08T1010061-11S2; Year 2010 - 2B08T1010061-10

Condition: Based on our examination of subaward and approval documents for first-tier subawards granted to non-ARRA Subrecipients of the Block Grants for Prevention and Treatment of Substance Abuse program (CFDA No. 93.959), the Department of Behavioral Health and Developmental Disabilities (Department) failed to confirm that applicants for non-ARRA subawards had registered for a Dun and Bradstreet Data Universal Numbering System (DUNS) number prior to the issuance of the subaward.

Criteria: In accordance with OMB Circular A-133 Part 3, Section M: "A pass-through entity is responsible for:

- Determining Subrecipient Eligibility - In addition to any programmatic eligibility criteria under E, "Eligibility for Subrecipients," for subawards made on or after October 1, 2010, determining whether an applicant for a non-ARRA subaward has provided a Dun and Bradstreet Data Universal Numbering System (DUNS) number as part of its subaward application or, if not, before award (2 CFR section 25.110 and Appendix A to 2 CFR part 25)."

In accordance with Appendix A to 2 CFR Part 25:

"B. Requirement for Data Universal Numbering System (DUNS) Numbers

If you are authorized to make subawards under this award, you:

1. Must notify potential subrecipients that no entity...may receive a subaward from you unless the entity has provided its DUNS number to you.
2. May not make a subaward to an entity unless the entity has provided its DUNS number to you."

Cause: The deficiency noted above was the result of the Department's failure to implement appropriate policies and procedures to ensure compliance with verifying the DUNS number registration requirement for non-ARRA subrecipients.

Effect: Failure to ensure non-ARRA subrecipients have registered for a DUNS number prior to the issuance of a subaward results in noncompliance with Federal regulations.

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Recommendation: The Department of Behavioral Health and Developmental Disabilities should implement appropriate policies and procedures to ensure that all non-ARRA subrecipients have registered for a Dun and Bradstreet Data Universal Numbering System (DUNS) number prior to the issuance of subawards.

TRANSPORTATION, DEPARTMENT OF

Finding Control Number: **FA-484-12-01**

DAVIS-BACON

Internal Control Deficiencies/Noncompliance with Federal Program Regulations

Highway Planning and Construction (CFDA 20.205)

U.S. Department of Transportation

Grant Awards: Year 2012 - N4510.746; N4510.749; N4510.750; N4520.211; N4520.214; N4520.216

Condition: During our examination of twelve (12) project files maintained by three (3) Department of Transportation (Department) District Offices, we identified ten (10) project files that contained inconsistent or incomplete payroll information or were missing the required labor interview forms. In addition, the Department failed to maintain evidence of the Equal Opportunity Officer's (EEO) review of certified payrolls and to document the follow up procedures performed for three (3) instances where the employee wage rate from the labor interview was not consistent with the certified payrolls and below the Federal wage rate determination.

Criteria: The Department's Construction Manual, 8.2 Project Payroll Review states, in part: "The Department conducts labor interviews of the contractor's and subcontractor's employees, including trainees; a minimum goal of 3 labor interviews per month on prime contractors and 3 per month on subcontractors active on the project shall be conducted on all Federal projects to verify payroll information." Area Engineers will compile a report stating the total number of labor interviews conducted each quarter in their Area and submit the report to the District EEO Officer for review.

According to the Davis Bacon Act, 29 CFR 5.5 (a)(3) "...the contracting agency in a financially-assisted construction contract has the primary, day-to-day responsibility for administering and enforcing the prevailing wage rate requirements in covered contracts." The contracting agency is responsible for ensuring that the contractor maintains appropriate records by performing activities, such as reviewing certified payrolls in a timely manner, conducting employee interviews and conducting investigations.

Cause: The Department of Transportation did not have adequate policies and procedures in place to ensure labor interviews and reviews of certified payrolls were properly and consistently performed and documented in accordance with the Department's Construction Manual.

Effect: Inadequate policies and procedures could result in non-compliance with requirements of the Davis Bacon Act.

Recommendation: The Department of Transportation should develop and implement additional policies and procedures, as needed, to ensure labor interviews are properly and consistently conducted and evidence of certified payroll reviews and investigations of reported wage rate inconsistencies is properly maintained.

Finding Control Number: **FA-484-12-02**

MATCHING, LEVEL OF EFFORT, EARMARKING

Inaccurate Application of Matching Percentages

Highway Planning and Construction (CFDA 20.205)

U.S. Department of Transportation

Grant Awards: Year 2012 - N4510.746; N4510.749; N4510.750; N4520.211; N4520.214; N4520.216

Condition: The Department of Transportation (Department) did not apply the correct matching percentages to four (4) out of 52 Highway Planning and Construction Cluster program expenditures tested.

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Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

- Criteria: The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, Part 1, Page 1-6 states, in part: "As a condition of receiving Federal awards, non-Federal entities agree to comply with applicable laws, regulations, and the provisions of contract and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements."
- According to Parts 3 and 4, Section G - Matching, Level of Effort, Earmarking of the OMB Circular A-133 Compliance Supplement: "Matching or cost sharing includes requirements to provide contributions (usually non-Federal) of a specified amount or percentage to match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions)..." "The State is generally required to pay a portion of the project costs. Portions vary according to the type of funds authorized and the type of project and are stated in project agreements."
- Information: The matching percentages for the 52 Highway Planning and Construction Cluster program expenditures, totaling \$36,654,075.71, were verified by comparing invoice amounts to the Federal Allotment Notices. The errors identified above resulted in overcharges to the HPCC program totaling \$216,529.60. The Department corrected the errors, which were identified during interim period testing, prior to the end of the fiscal year and included the appropriate credit expense amounts on subsequent Federal Bills. Year-end testing did not disclose any additional errors.
- Cause: The Department did not have adequate internal control procedures in place to ensure that the matching requirements for the Highway Planning and Construction Cluster program were consistently met in accordance with Federal regulations.
- Effect: Inadequate internal controls over matching requirements may result in Federal programs being overcharged or undercharged in error. Overcharges to Federal programs may result in an interest liability being incurred.
- Recommendation: The Department of Transportation should consistently monitor Federal program expenditures and implement additional policies and procedures, as needed, to ensure that the correct State matching contribution rates are properly applied to expenditures in accordance with Federal regulations.

Finding Control Number: **FA-484-12-03**

PROCUREMENT AND SUSPENSION AND DEBARMENT
SPECIAL TESTS AND PROVISIONS

Internal Control Deficiencies/Noncompliance with Federal Program Regulations

Highway Planning and Construction (CFDA 20.205)

U.S. Department of Transportation

Grant Awards: Year 2012 - N4510.746; N4510.749; N4510.750; N4520.211; N4520.214; N4520.216

- Condition: The Department of Transportation's (Department) Office of Materials and Research did not consistently complete and/or maintain quarterly Materials Certificate (MC) Checklists in accordance with the Department's Quality Assurance program. During our examination of the Office of Materials and Research project files, we noted that quarterly Materials Certificate Checklists were not completed for 17 of the 23 projects tested even though the construction reports for these projects indicated that materials were used. In addition, the Materials Certificate Checklists were not completed for four (4) projects that were funded with American Recovery and Reinvestment Act (ARRA) funds.

- Criteria: According to the Department's policies and procedures, Sections 20.2 and 20.3, "Projects let January 2002 and after require a Materials Certificate Checklist to be completed and sent to the Office of Materials and Research, Materials Audit Unit for every project that has a construction report turned in during the preceding three months... The MC checklist shall be completed every January, April, July and October by the Project Engineer for every project that had work going on for the previous three months... The deadline to turn in the checklist is 30 days after the last day of the report month."

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Section 1605 of the American Recovery and Reinvestment Act specifies that for any ARRA funded project requiring the construction, alteration, maintenance or repair of a public building or public work, 100% of the iron, steel and manufactured goods used in the project must be produced in the United States.

- Information:** During the last two months of fiscal year 2012, the Office of Materials and Research hired an internal field auditor to review project files for missing quarterly Materials Certificate Checklists. At the time of our examination the field auditor had identified one (1) of the project files that were selected for testing and had mailed an internal audit field letter requesting the missing quarterly Materials Certificate Checklists from the District Engineer.
- Cause:** The deficiencies noted were the result of the Department's failure to ensure that the quarterly Materials Certificate Checklists were consistently completed and maintained in accordance with the internal control procedures established in the Quality Assurance program.
- Effect:** Failure to adhere to the prescribed internal control procedures may affect project costs and project closeout procedures and could result in noncompliance with Federal regulations.
- Recommendation:** The Department of Transportation should review their internal controls and implement additional controls, as needed, to ensure that the established procedures relating to the completion of the quarterly Materials Certificate Checklists are properly and consistently followed.

Finding Control Number: FA-484-12-04
REPORTING

Internal Control Deficiencies/Noncompliance with Federal Program Regulations
Formula Grants for Other Than Urbanized Areas (CFDA 20.509)
U.S. Department of Transportation
Grant Awards: Year 2012 - GA-18-X032; Year 2011 - GA-18-X031; Year 2010 - GA-18-X030; Year 2009 - GA-18-X029;
GA-86-X001; Year 2008 - GA-18-X028

Condition: Our examination of Special Reporting for the Nonurbanized Area Formula Grants program included a review of the Statewide Summary report (RU-30) that the Department of Transportation (Department) submitted to the National Transit Database (NTD) during fiscal year 2012 and the supporting source documentation, which included the following:

- Rural General Public Transit Service forms (RU-20)
- Subrecipient Financial and Operating Information (reported in the Rural Management Information System)

Our examination revealed the following deficiencies:

- (1) The Department did not have a review process in place to ensure the accuracy and completeness of the financial and operating information reported in the RU-30 report and the supporting RU-20 forms.
- (2) Discrepancies were identified between the financial and operating information reported in the Rural General Public Transit Service forms and Rural Management Information System for eight (8) of the 20 subrecipients that were randomly selected for testing.

Criteria: The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, Part 1, Page 1-6, states, in part: "As a condition of receiving Federal awards, non-Federal entities agree to comply with applicable laws, regulations, and the provisions of contract and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements."

An adequate system of internal controls requires that reports of Federal Awards be reviewed by a supervisor or manager prior to being submitted to the Federal awarding agency to assure accuracy and

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completeness of the data and information included in the reports. Proper documentation should be maintained to preserve evidence that the review was performed. The date of the review and the signature of the reviewer (even in electronic form) should be included in the supporting documentation.

Cause: The deficiencies noted were the result of the Department's failure to have adequate internal control procedures over Special Reporting to ensure the accuracy and completeness of the financial and operating information reported in the Statewide Summary report and supporting Rural General Public Transit Service forms.

Effect: Inadequate internal controls over Special Reporting resulted in the submission of inaccurate and/or incomplete information to the National Transit Database and increased the risk that the Department will not comply with Federal regulations.

Recommendation: The Department of Transportation should develop and implement internal controls over Special Reporting to ensure that reviews of the financial and operating information included in the Statewide Summary report and Rural General Public Transit Service forms are performed and that the information reported is accurate and properly supported by the subrecipient information maintained in the Rural Management Information System.

Finding Control Number: **FA-484-12-05**

SUBRECIPIENT MONITORING

Inadequate Internal Controls over Subrecipient Monitoring

Highway Planning and Construction (CFDA 20.205)

U.S. Department of Transportation

Grant Awards: Year 2012 - N4510.746; N4510.749; N4510.750; N4520.211; N4520.214; N4520.216

Condition: Our examination of Subrecipient Monitoring for the Highway Planning and Construction Cluster (HPCC) revealed that the deficiencies reported in prior year finding control number FA-484-11-03 were not resolved by the Department of Transportation (Department) during fiscal year 2012. We were unable to determine if the Department complied with the Subrecipient Monitoring requirements as a result of these deficiencies, which included inadequate documentation of Subrecipient Monitoring procedures and failure to provide formal written internal control policies and procedures for:

- (1) Evaluating and monitoring compliance with the Subrecipient Monitoring requirements when determining Subrecipient Eligibility, Central Contractor Registration, Award Identification, Pass-Through Entity Impact, and subrecipient project delivery systems and accounting controls.
- (2) Defining or establishing what constitutes reasonable or adequate performance and documentation of "During-the-Award Monitoring" of HPCC subrecipients, except to require that subrecipient expenditures be approved prior to reimbursement.
- (3) Monitoring compliance with the subrecipient audit requirements of OMB Circular A-133, which includes: a) ensuring that subrecipients expending \$500,000 or more in Federal awards have the required audits, b) enforcing sanctions or other appropriate actions for noncompliance with the audit requirements, c) issuing management decisions on subrecipient audit findings and d) verifying the timely implementation of corrective actions by subrecipients.

Criteria: The OMB Circular A-133 Compliance Supplement, Part 1, Page 1-6, states: "As a condition of receiving Federal awards, non-Federal entities agree to comply with laws, regulations, and the provisions of contract and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements."

According to the Subrecipient Monitoring section included in Part 3 of the OMB Circular A-133 Compliance Supplement, a pass-through entity is responsible for:

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-Determining Subrecipient Eligibility

“... for subawards made on or after October 1, 2010, determining whether an applicant for a non-ARRA subaward has provided a Dun and Bradstreet Data Universal Numbering System (DUNS) number as part of its subaward application or, if not, before award...”

-Central Contractor Registration (CCR)

“For ARRA subawards, identifying to first-tier subrecipients the requirement to register in the Central Contractor Registration, including obtaining a DUNS number, and maintaining the currency of that information...”

-Award Identification

“At the time of the subaward, identifying to the subrecipient the Federal award information (i.e., CFDA title and number; award name and number; if the award is research and development; and name of Federal awarding agency) and applicable compliance requirements. For ARRA subawards, identifying to the subrecipient the amount of ARRA funds provided by the subaward and advising the subrecipient of the requirement to identify ARRA funds in the Schedule of Expenditures of Federal Awards (SEFA) and the SF-SAC...”

-During-the-Award Monitoring

“Monitoring the subrecipient’s use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.”

-Subrecipient Audits

“(1) Ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient’s fiscal year for fiscal years ending after December 31, 2003 as provided in OMB Circular A-133 have met the audit requirements of OMB Circular A-133...” “...and that the required audits are completed within 9 months of the end of the subrecipient’s audit period; (2) issuing a management decision on audit findings within 6 months after receipt of the subrecipient’s audit report; and (3) ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings. In cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.”

-Pass-Through Entity Impact

“Evaluating the impact of subrecipient activities on the pass-through entity’s ability to comply with applicable Federal regulations.”

In addition, the Highway Planning and Construction Cluster (HPCC) program compliance requirements included in Part 4 of the OMB Circular A-133 Compliance Supplement state that “State DOTs are responsible for determining that subrecipients of Federal-aid highway funds have adequate project delivery systems for projects approved under 23 USC. They also are required to determine whether subrecipients have sufficient accounting controls to properly manage such Federal-aid funds...”

Information:	According to interviews with the Department’s Internal Audit Division, the reported corrective action plan for finding control number FA-484-11-03 is scheduled to be in effect on July 1, 2012 (fiscal year 2013).
Cause:	The deficiencies noted were the result of the Department’s failure to have adequate internal control policies and procedures in place to ensure compliance with the A-133 requirements for Subrecipient Monitoring.
Effect:	We were unable to determine if the Department complied with the Subrecipient Monitoring requirements as a result of these deficiencies. In addition, inadequate internal controls over

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Subrecipient Monitoring could result in improper program costs being reimbursed to subrecipients and noncompliance with Federal regulations.

Recommendation: The Department of Transportation should develop, implement, and formally document policies and procedures over Subrecipient Monitoring to ensure that the A-133 compliance requirements are consistently followed and documented for subrecipients of Highway Planning and Construction Cluster funds.

Finding Control Number: FA-484-12-06

SUBRECIPIENT MONITORING

Inadequate Subrecipient Monitoring Documentation

Federal Transit_Capital Investment Grants (CFDA 20.500)

Federal Transit_Formula Grants (CFDA 20.507)

Formula Grants for Other Than Urbanized Areas (CFDA 20.509)

U.S. Department of Transportation

Grant Awards: Year 2012 - GA-18-X032; GA-90-X309; Year 2011 - GA-18-X031; GA-90-X286; Year 2010 - GA-04-X030; GA-90-X259; GA-18-X030; Year 2009 - GA-04-X013; GA-04-X017; GA-18-X029; GA-57-X006; GA-86-X001; GA-96-X012; Year 2008 - GA-03-X089; GA-04-X006; GA-04-X028; GA-18-X028; GA-90-X242; Year 2006 - GA-03-X086; Year 1999 - GA-03-X058

Condition: Our examination of Subrecipient Monitoring for the Formula Grants for Other Than Urbanized Areas program (CFDA No. 20.509) and Federal Transit Cluster (CFDA No. 20.500 and 20.507) disclosed that the Department of Transportation's Office of Intermodal failed to maintain adequate documentation of risk assessments and compliance reviews of subrecipients. As a result, we were unable to determine if the risk assessments and compliance reviews were effective during-the-award monitoring procedures.

Criteria: Section 7502 of the Single Audit Act of 1996 provides that each pass-through entity shall monitor the subrecipient's use of Federal awards through site visits or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements.

According to Sections 5307 and 5311 of the Office of Intermodal's Program Procedures Manual, "GDOT Intermodal Programs Division through the Transit Program Manager and Transit Program Coordinators is responsible for performance of an assessment to identify subrecipient risk on an annual basis, in May-June of each year. Full Compliance Monitoring Reviews will be performed as needed by the Transit Program Coordinator based on the results of the risk assessment. For high risk subrecipients, compliance reviews will be performed within 90 days of findings of noncompliance or determination of high risk. For medium risk subrecipients, reviews will be performed every two (2) years. Complete compliance reviews are conducted by GDOT Program Transit Coordinator every three (3) years for low risk. The Transit Program Manager must keep subrecipient assessments in a central repository for tracking, reporting and historical risk assessment information. All relevant information relating to the oversight of each subrecipient should be maintained in such manner as to be easily and quickly identified, complete, and readily available for use."

Cause: The Office of Intermodal was unable to provide adequate documentation of risk assessments and compliance reviews.

Effect: Inadequate Subrecipient Monitoring documentation increases the risk that the Office of Intermodal will not be able to prevent or detect instances where subrecipients fail to use awards for authorized purposes, comply with laws, regulations, and the provisions of contracts or grant agreements, and achieve performance goals.

Recommendation: The Office of Intermodal should review their current internal control procedures for Subrecipient Monitoring and implement additional procedures, as needed, to ensure that risk assessments and

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compliance reviews are properly performed and documented in accordance with their Program Procedures Manual.

GEORGIA STATE UNIVERSITY

Finding Control Number: **FA-509-12-01**

SPECIAL TESTS AND PROVISIONS

Inadequate Control Procedures over Unofficial Withdrawals

U. S. Department of Education

Student Financial Assistance Cluster Program

Condition: The University did not have adequate internal control procedures in place to identify students who unofficially withdraw during an academic semester.

Criteria: 34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The University is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant that the student earned is less than the amount of Title IV grant that was disbursed to the student as of the withdrawal date.

When determining a student's last date of attendance, an institution that is not required to take attendance may use the student's last date of attendance at an academically-related activity. The institution must document the student's attendance at the academically-related activity. In addition, an institution must document the institution's determined withdrawal date for the student and maintain the documentation as of the date of the institution's determination that the student withdrew.

In situations where an institution cannot document withdrawal date, the institution should use the mid-point of the payment period or period of enrollment as the student's withdrawal date.

Questioned Cost: Questioned Costs of \$1,375.00 were identified for a student who received student financial aid in excess of the amount earned as of the determined withdrawal date, which when projected over the entire population, resulted in a projected misstatement of \$1,015,659.34.

Information: A sample of twenty-five financial aid files was selected to determine if financial aid was properly calculated and disbursed to students. This sample revealed one student that received all W's and F's as grades.

In situations when a student receives all W's and F's as grades, an institution is required to determine if the student unofficially withdrew from the institution. The University could not document that a determination of withdrawal was performed or that the student attended an academically-related activity after the mid-point of the period of enrollment.

Cause: The University did not perform established procedures to identify unofficial withdrawals.

Effect: The University was not in compliance with Federal regulations concerning unofficial withdrawal calculations and refunds.

Recommendation: The University should improve established monitoring processes in place to ensure that unofficial withdrawals are identified and the required Return of Title IV Funds calculation is performed. The University should also contact the U. S. Department of Education regarding the resolution of this finding.

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GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION (*)

Finding Control Number: **FA-5092-12-01**

SPECIAL TESTS AND PROVISIONS

Required Reports Not Filed or Not Submitted on Time

Research and Development Cluster

- Condition:** Certain financial and other reports required by grant and contractual agreements entered into by the Research Foundation with various federal agencies were not submitted on time. Of a total of 31 reports judgmentally selected for testing, 2 were not submitted within the required timeframe.
- Criteria:** The Research Foundation is required to submit performance and financial reports as required by the award terms and conditions. Such reports are required to be submitted within a specified timeframe as required by the applicable grant or contract agreement.
- Cause:** Insufficient monitoring of compliance with the reporting terms and conditions of awards.
- Effect:** A violation or failure to comply with an award's terms and conditions may result in the Federal agency withholding payments to the Research Foundation, withholding approval of further grants with the Research Foundation, and any other action deemed necessary to gain compliance.
- Recommendation:** Efforts should continue to be made by the Research Foundation to reemphasize policies and procedures to ensure required reports are submitted to the contracting agencies by the specified due dates.

Finding Control Number: **FA-5092-12-02**

SPECIAL TESTS AND PROVISIONS

Failure to Comply with Special Contract Terms and Conditions

Research and Development Cluster

- Condition:** The Research Foundation was unable to provide documentation that the required income verification had occurred for participants in the After-School All-Stars Program as required under contract with the State of Georgia Department of Human Services.
- Criteria:** Per the Special Terms and Conditions of the program contract, the Research Foundation is required to complete and maintain on site a required Income Eligibility Reporting Form for each participant in order to verify the program participants met the sponsoring agency's guidelines.
- Cause:** Insufficient monitoring of compliance with the special terms and conditions of awards.
- Effect:** A violation or failure to comply with an award's terms and conditions may result in the Federal agency withholding payments to the Research Foundation, withholding approval of further grants with the Research Foundation, and any other action deemed necessary to gain compliance.
- Recommendation:** Efforts should be made by the Research Foundation to put in place policies and procedures to identify the terms and conditions of each grant and contractual agreement and to monitor the program's compliance with these terms and conditions.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

ARMSTRONG ATLANTIC STATE UNIVERSITY

Finding Control Number: **FA-524-12-01**
SPECIAL TESTS AND PROVISIONS
Deficiencies in Student Financial Assistance Refund Process
Student Financial Assistance Cluster Program

- Condition:** The Student Financial Assistance office failed to properly perform the refund process and ensure that the unearned Title IV funds were accurately calculated and returned in the correct amount.
- Criteria:** Provisions included in 34 CFR 668 provide general requirements for administering Student Financial Assistance (SFA) programs. Provisions included in 34 CFR 685 provide eligibility and other related program requirements that are specific to the William D. Ford Direct Student Loan Program.
- Questioned Cost:** Questioned costs of \$2,633.39 were identified in the sample of student refunds, which when projected over the entire population, resulted in a projected misstatement of \$16,010.85.
- Information:** Twenty-five students that received Federal financial assistance and either officially or unofficially withdrew from the University were randomly selected to determine if refunds were calculated and returned in the correct amount to the proper funding agency and/or student.
- Our examination revealed two instances where the University failed to accurately calculate the amount of earned and unearned Federal financial assistance funds after receiving notification of the student's withdrawal. The University did not include all institutional charges when calculating these refunds. This resulted in an underpayment of Title IV funds returned to the U. S. Department of Education by the University in the amount of \$2,633.39.
- Cause:** This deficiency was the result of management's failure to properly calculate student financial assistance refunds in accordance with Federal regulations.
- Effect:** The SFA Office failed to accurately calculate funds earned and unearned when determining the amount of unearned Title IV funds to be returned.
- Recommendation:** The University should develop and implement procedures to ensure that Student Financial Assistance refunds are properly calculated and returned in accordance with the Higher Education Amendments of 1998, Public Law 105-244. The University should contact the U. S. Department of Education regarding resolution of this finding.

GEORGIA PERIMETER COLLEGE

Finding Control Number: **FA-571-12-01**
REPORTING
Reports Not Reconciled
U. S. Department of Education
Student Financial Assistance Cluster Program

- Condition:** Fiscal year 2011 amounts reported on the Fiscal Operations and Application to Participate (FISAP) report submitted by the College to the U. S. Department of Education were not properly reconciled.
- Criteria:** Federal regulations (34 CFR 668.24, 34 CFR 675.19, 34 CFR 690.81 and 34 CFR 690.83) require the College to ensure that reported information is accurate and reconciled as necessary.
- Information:** The fiscal year 2011 FISAP report included amounts reported for Tuition and Fees for Undergraduates, State Grant and Scholarships Made to Undergraduates, Information on Eligible Aid Applicants

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Enrolled in the College, the Pell Grant Program, the Federal Work-Study Program and the Federal Supplemental Educational Opportunity Grant Program that did not reconcile to the accounting records.

Cause: This deficiency was a result of management's failure to adequately reconcile information submitted on the FISAP with activity recorded in the accounting records.

Effect: Information submitted to the U. S. Department of Education was not accurate and was not supported by the accounting records.

Recommendation: The College should implement policy and procedures to ensure that all reports submitted to the U. S. Department of Education are accurately completed and supported by the accounting records. The College should also contact the U. S. Department of Education regarding the resolution of this finding.

Finding Control Number: **FA-571-12-02**

SPECIAL TESTS AND PROVISIONS

Inadequate Control Procedures over Unofficial Withdrawals

U. S. Department of Education

Student Financial Assistance Cluster Program

Condition: The College did not have adequate internal control procedures in place to identify students who unofficially withdraw during an academic semester.

Criteria: 34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The College is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of a Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant that the student earned is less than the amount of Title IV grant that was disbursed to the student as of the withdrawal date.

Questioned Cost: Questioned costs of \$16,736 were identified for students who received student financial assistance in excess of the amount earned as of the determined withdrawal date. The College performed procedures to estimate likely questioned costs of \$897,366. Auditor performed procedures to ensure the College's estimate was reasonable.

Information: A sample of twenty-five financial assistance files was selected to determine if financial assistance was properly calculated and disbursed to students. This sample revealed six students that unofficially withdrew from the College.

This matter was brought to the attention of the College. The College was asked to determine the number of students and the amount of the refunds related to the unofficial withdrawals.

The College determined that 4,243 students earning less than 60% of Title IV aid disbursed unofficially withdrew during the period under review. The likely estimated refunds related to these unofficial withdrawals were \$897,366.

As of the end of fieldwork, the College was in the process of performing the required refund calculations and refunding Title IV aid to the U. S. Department of Education.

Cause: This deficiency occurred because the College's management did not have procedures in place to identify unofficial withdrawals that received Title IV funds.

Effect: The College did not properly calculate a refund for students who unofficially withdrew. Unearned Title IV funds are not being returned as required.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Recommendation: The College should implement policies and procedures to ensure that unofficial withdrawals that received Title IV funds are identified and the required refund calculation is performed. The College should also contact the U. S. Department of Education regarding the resolution of this finding.

EAST GEORGIA STATE COLLEGE

Finding Control Number: **FA-572-12-01**

SPECIAL TESTS AND PROVISIONS

Deficiencies in Student Financial Assistance Refund Process

U. S. Department of Education

Student Financial Assistance Cluster

Condition: The Student Financial Assistance Office did not properly calculate refunds for students who withdrew from the College.

Criteria: Provisions included in 34 CFR 668 provide general requirements for administering Student Financial Assistance (SFA) programs.

Questioned Cost: Questioned costs of \$200.92 were identified for refunds not properly calculated, which when projected over the entire population, resulted in a projected misstatement of \$2,014.28.

Information: Twenty-five students that received Federal financial assistance and withdrew from the College were selected to determine if refunds were calculated and returned in the correct amount to the proper funding agency and/or student. Our examination revealed that the College failed to properly calculate the withdrawal refunds for four students. The miscalculations were due to a deficiency in the operation of the manual control process. The refund for one student caused the College to refund \$225.59 more than should have been to the various SFA programs. The refund calculation for three students caused the College to refund \$24.67 less than should have been to various SFA programs. These errors resulted in a net questioned cost of \$200.92.

Cause: These deficiencies were a result of data entry errors and management's failure to properly process student financial assistance refunds in accordance with Federal regulations.

Effect: The SFA Office did not calculate the correct amount of refunds for the Title IV Federal program.

Recommendation: The College should develop and implement procedures to ensure that student financial assistance refunds are properly calculated and unearned funds are correctly returned to the appropriate accounts in a timely manner in accordance with the Higher Education Amendments of 1998, Public Law 105-244. The College should also contact the U. S. Department of Education regarding the resolution of this finding.

GORDON STATE COLLEGE

Finding Control Number: **FA-576-12-01**

SPECIAL TESTS AND PROVISIONS

Deficiencies Over the Title IV Refund Process

U. S. Department of Education

Student Financial Assistance Cluster Program

Condition: The Student Financial Assistance Office (SFA) failed to ensure unearned Title IV funds were returned in a timely manner.

Criteria: Provisions included in 34 CFR 668 provide general provisions for administering Student Financial Assistance programs. 34 CFR 668.22(j)(1) states that "An institution must return the amount of Title

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

IV funds...as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew."

- Information: Five students were identified in a sample of seventeen students that withdrew from the College that received Federal awards during the year whose refunds were not processed timely.
- Cause: These deficiencies were the result of management's failure to properly process student financial assistance refunds in accordance with Federal regulations.
- Effect: The Student Financial Assistance Office did not return unearned funds in a timely manner.
- Recommendation: The College should develop and implement procedures to ensure that student financial assistance refunds are properly calculated and that unearned funds are correctly returned to the appropriate accounts in a timely manner in accordance with the Higher Education Amendments 1998, Public Law 105-244. The College should also contact the U. S. Department of Education regarding resolution of this finding

Finding Control Number: **FA-576-12-02**

SPECIAL TESTS AND PROVISIONS

Exit Counseling not Conducted

U. S. Department of Education

Student Financial Assistance Cluster Program

- Condition: The Student Financial Assistance office failed to ensure exit counseling took place and was properly documented.
- Criteria: Federal regulation (34 CFR 685.304) requires institutions to conduct exit counseling with each Direct Loan borrower shortly before the student ceases at least half-time study at the institution. Documentation of the required counseling should be maintained in the student's financial assistance file.
- Information: A sample of twenty-five financial assistance files revealed that two Direct Loan recipients' files that did not contain the required exit counseling documentation.
- Cause: The College's Student Financial Assistance Office had not maintained exit counseling documentation for all students that withdrew from school without the school's prior knowledge.
- Effect: The College was not in compliance with Federal regulations concerning the exit counseling shortly before the student borrower ceases at least half-time time study at the institution.
- Recommendation: The College should implement the necessary controls to ensure that each recipient receives the required counseling and that this counseling is documented in the student's file. Additionally, the College should develop and implement a monitoring process to ensure that controls are properly implemented.

MIDDLE GEORGIA COLLEGE

Finding Control Number: **FA-584-12-01**

SPECIAL TESTS AND PROVISIONS

Inadequate Control Procedures over Unofficial Withdrawals

U. S. Department of Education

Student Financial Assistance Cluster Program

- Condition: The internal control procedures to determine whether a student completed the academic period or unofficially withdrew were inadequate.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Criteria:	Provisions included 34 CFR 668 provide general provisions for administering Student Financial Assistance (SFA) programs.
Questioned Cost:	Questioned costs of \$9,174.04 were identified for refunds not calculated for "unofficial" withdrawals, which when projected over the entire population, resulted in a projected misstatement of \$86,815.80.
Information:	The College failed to perform refund calculations for students who unofficially withdrew in accordance with the College's grading policy. Based on the grading policy, a student with all Withdrawn/Fail (WF) or Incomplete (IC) grades denotes an unofficial withdrawal. For the year under review, the Bursar's office did not calculate a refund for students with all WF and/or IC grades.
Cause:	These conditions occurred because the College did not follow its established procedures for unofficial withdrawals.
Effect:	The College has not properly calculated a refund for students who unofficially withdrew. Unearned Title IV funds are not being returned as required.
Recommendation:	The College should establish appropriate controls to ensure that the procedures in place are utilized and properly applied to determine whether a SFA recipient who began attendance during a semester completed the academic period or unofficially withdrew. The College should also contact the U. S. Department of Education regarding the resolution of this finding.

WEST GEORGIA TECHNICAL COLLEGE

Finding Control Number: **FA-826-12-01**

REPORTING

Failure to Award Federal Funds in a Timely Manner or Report Non-use of Funding

U. S. Department of Education

Student Financial Aid Cluster Program

Condition:	The Technical College failed to award its fiscal year allocation of Federal Supplemental Education Opportunity Grant (FSEOG) funds in a timely manner, or report to the U. S. Department of Education that funds were not expended.
Criteria:	Provisions included in 34 CFR 673.4(d)(3) provide the requirements of the reallocation of unused FSEOG funds. The U. S. Department of Education requires awardees to report unexpended funds.
Information:	Upon review of the fiscal year allocations of FSEOG funds, it was noted that \$217,431.00 was allocated to the Technical College to be awarded to students during fiscal year 2012. In addition, under the guidelines for Campus-Based Funds, the Technical College had \$41,834.78 in unused Federal Work Study funds that could have been transferred into FSEOG and awarded to students. A total of \$259,265.78 in available Federal funds remained unawarded at the end of the fiscal year. In June 2012 the U. S. Department of Education released a "Dear Colleague" letter requiring awardees to report any unexpended funds. The Technical College failed to meet this reporting requirement. This failure to report also resulted in the Technical College facing an underuse penalty which will result in the loss of the fiscal year 2013 allocation of \$217,431.00.
Cause:	The Technical College has not adequately designed controls to ensure that Federal awards are awarded in a timely manner, or that if funds are not awarded they are reported and released to the U. S. Department of Education.
Effect:	The Technical College was not in compliance with Federal regulations concerning the use of FSEOG funds.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Recommendation: The Technical College should establish procedures to ensure that campus-based funds are awarded based on the allocation, or that if unused, the unexpended funds are reported to the U. S. Department of Education.

Finding Control Number: **FA-826-12-02**

SPECIAL TESTS AND PROVISIONS

Failure to Properly Comply with the Verification Process

U. S. Department of Education

Student Financial Aid Cluster Program

Condition: The Student Financial Assistance Office failed to meet student verification and documentation requirements.

Criteria: Provisions included in 34 CFR 668 provide the compliance requirements for the verification process that the Technical College should follow for students who receive financial aid and identifies the acceptable documentation. The OMB Circular A-133 Compliance Supplement requires implementation of internal controls over Federal awards.

Questioned Cost: Questioned costs of \$3,701.00 were identified in the sample of student verification, which when projected over the entire population, resulted in a projected misstatement of \$642,728.98.

Information: Our sample of 25 students selected for verification revealed one student verification for which sample documentation was not maintained by the Technical College.

Cause: The Student Financial Aid Office did not adequately follow the Federal requirements for verification, and internal controls are not in place to prevent or detect noncompliance.

Effect: Without properly verifying the information in the selected student files, the Technical College places itself in a position to award students incorrectly.

Recommendation: The Student Financial Aid Office must ensure that verification and documentation requirements are met, and internal controls are designed as required by OMB Circular A-133.

Finding Control Number: **FA-826-12-03**

SPECIAL TESTS AND PROVISIONS

Deficiencies Over the Title IV Refunds Process

U. S. Department of Education

Student Financial Aid Cluster Program

Condition: The Student Financial Assistance Office (SFA) failed to properly perform the refund process and ensure that unearned Title IV funds were returned in a timely manner.

Criteria: Provisions included in the 34 CFR 668 provide general provisions for administering Student Financial Assistance programs. 34 CFR 668.22(j)(1) states that "An institution must return the amount of Title IV funds...as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew."

Information: Two students were identified in a sample of 25 students that withdrew from the Technical College that received Federal awards during the year whose refunds were not processed properly. Our examination revealed the following deficiencies:

1. One student withdrew September 8, 2011, and the refund calculation was not completed until June 13, 2012. This student's refund was calculated correctly as \$332.35; however, the refund was not processed in a timely manner.

State of Georgia

Federal Awards Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

2. One student withdrew on March 26, 2012, and at the time of audit testing in July 2012, the refund calculation had not been processed. This student had completed over 60% of the semester and did not owe a refund.

Cause: These deficiencies were the result of management's failure to properly process student financial aid refunds in accordance with Federal regulations.

Effect: The Student Financial Assistance Office did not return unearned funds in a timely manner.

Recommendation: The Technical College should develop and implement procedures to ensure that student financial aid refunds are properly calculated and that unearned funds are correctly returned to the appropriate accounts in a timely manner in accordance with the Higher Education Amendments 1998, Public Law 105-244. The college should also contact the U. S. Department of Education regarding resolution of this finding.

SOUTHWEST GEORGIA TECHNICAL COLLEGE

Finding Control Number: **FA-846-12-01**
SPECIAL TESTING AND PROVISIONS
Deficiencies in Student Financial Assistance Process
U. S. Department of Education
Student Financial Assistance Cluster Program

Condition: The Student Financial Assistance Office failed to ensure that unearned Title IV funds were returned in a timely manner.

Criteria: Provisions included in 34 CFR 668 provide general requirements for administering Student Financial Assistance (SFA) programs. 34 CFR 668.22(j)(1) states that "An institution must return the amount of the Title IV funds . . . as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew . . .".

Information: A sample of twenty-four students that received Federal financial assistance and withdrew from the Technical College were selected to determine if refunds were calculated and returned in the correct amount and in a timely manner to the proper funding agency and/or student. Our examination revealed that the Technical College failed to return the funds to the grantor program within the required time frame for nine of the twenty-four students tested.

Cause: These deficiencies were the result of management's failure to ensure that student financial assistance refunds are properly refunded in a timely manner in accordance with Federal regulations.

Effect: The SFA Office is not refunding the student financial assistance refunds to the Title IV Federal programs in a timely manner.

Recommendation: The Technical College should develop and implement procedures to ensure that student financial assistance refunds are returned to the appropriate accounts in a timely manner in accordance with the Higher Education Amendments of 1998, Public Law 105-204.

(*) THIS FINDING RESULTED FROM AN AUDIT PERFORMED BY OTHER AUDITORS.

Auditee's Section



"Lighthouse in the Oaks", Digital Photography
Artist: Keith R. Nelms, Tallulah Falls, GA

Expenditures of Federal Awards



Schedule of Expenditures of Federal Awards



State of Georgia

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Agriculture, U.S. Department of			
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State of Georgia

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
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State of Georgia

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Agriculture, U.S. Department of			
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State of Georgia

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Agriculture, U.S. Department of			
10.672 Ü~ æ/Ö^ç^[] [{ ^ } çÖ !^•d^ Êæ åÁÖ [{ { ~ } æ• V@! * * @k WpαÖÜÜQYÁJØF WÜUWÜÖÜSWT ÖÖE Ú! [* æ Á [çæ	GEI H	Å FHÊ € F QJD <u>13,501</u>	
10.675 Wàææ Åæ åÁÖ [{ { ~ } æ Á !^•d^ Á! [* æ Öã^&c Ú! [* æ Á [çæ		FJÊH QJD <u>19,338</u>	
10.676 Q !^•Ö^* ææ Á! [* æ Öã^&c Ú! [* æ Á [çæ		î î ÊÎ € QJD <u>86,360</u>	
10.678 Q !^•Ö^, æå• @ Á! [* æ Öã^&c Ú! [* æ Á [çæ		H JÊU QJD <u>369,394</u>	
10.680 Q !^•Ö^æçÖÜ! [ç&ç } Öã^&c Ú! [* æ Á [çæ		FÊ GÊG QJD <u>1,523,927</u>	
10.683 Pæç } æ/Ö @æ åÁ çã æ^Á [~ } åæç } V@! * * @k PçEWPçSÁWPçPçÖÁ çÖSçÖÁUWPçÖçEWPç Ú! [* æ Á [çæ	I GFH I FHU	G Ê€€ <u>25,000</u>	
10.688 ÖÜÜÖÜ^& ç^!^ ÁÖç^ ÁÇEJÁY çã æ åÁÖ^ÁT ææ^ { ^ } ç Öã^&c Ú! [* æ Á [çæ		FÊ Í Î ÊJ <u>1,656,197</u>	
10.766 Ö [{ { ~ } æ Á çæçãã • Á [çæ • Åæ åÁÖ æ ç çÖÖSÖD Öã^&c Ú! [* æ Á [çæ		G Ê€€ <u>25,000</u>	
10.769 Ü~ æ/Ö^ • ç ^•• ÁÖ ç ä ^ ÁÖ æ ç Öã^&c Ú! [* æ Á [çæ		Fì Êè F <u>18,081</u>	
10.777 P [{ çæ ÖÖÖ [æ * Á ç æ ç } æ/Ö æ ç ç Á Ü&@ } & Åæ åÁ^&@ [* ^ Öã^&c Ø , • @ Ú! [* æ Á [çæ		GÇÊ Ì Ì QJD <u>22,578</u>	
10.783 ÖÜÜÖÜ^ æ/Ö^ • ç ^•• ÁÖ ç ä ^ ÁÖ æ ç ç ÖÜÜÖÜ Öã^&c Ú! [* æ Á [çæ		HÊÎ € <u>3,380</u>	

State of Georgia

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Agriculture, U.S. Department of			
10.962			
Öã^&c		Á	G ÈI Ì QJD
Ú![*]æ Á[æ]		<u>28,148</u>	
10.OFA			
Öã^&c			Í Î Ë J QJD
V@[*]æ	G ÈI Ì Î Ë		I F Î È Í G QJD
	Í FH €		<u>FJ È E J QJD</u>
Ú![*]æ Á[æ]			<u>490,100</u>
AGENCY TOTAL		<u>Á 1,141,453,321</u>	<u>Á 3,119,986,516</u>
Commerce, U.S. Department of			
11.008			
Öã^&c		Á	Ì È HG QJD
Ú![*]æ Á[æ]	Í Î F E J		<u>7,432</u>
11.010			
Öã^&c			FF È J Í QJD
Ú![*]æ Á[æ]			<u>11,896</u>
11.011			
Öã^&c			I F È H QJD
Ú![*]æ Á[æ]			<u>41,338</u>
11.012			
Öã^&c			I Î È Ì
Ú![*]æ Á[æ]			<u>46,686</u>
11.113			
Öã^&c		FF È È I €	FFJ È € H QJD
Ú![*]æ Á[æ]			<u>119,103</u>
11.300			
Öã^&c			F È € J È €
Ú![*]æ Á[æ]			<u>1,609,620</u>
11.303			
Öã^&c			G È Ì Ì È F Í QJD
Ú![*]æ Á[æ]			<u>2,768,816</u>
11.307			
Öã^&c			F Í È € QJD

State of Georgia

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
12.401	Pass-through award for the purchase of supplies and materials for the Department of Defense	\$ 42,225,086	
12.401	Pass-through award for the purchase of supplies and materials for the Department of Defense	\$ 268,770	
12.404	Pass-through award for the purchase of supplies and materials for the Department of Defense	\$ 9,157,300	
12.420	Transfer of funds from the Department of Defense to the State of Georgia for the purchase of supplies and materials for the Department of Defense	\$ 3,741,516	
12.431	Transfer of funds from the Department of Defense to the State of Georgia for the purchase of supplies and materials for the Department of Defense	\$ 3,741,516	

State of Georgia

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
Through: DUPONT CENTRAL R&D/WILMINGTON, DE	W19CRB-06-D-0032	\$ 148,217 (R)	
DYNETICS INCORPORATED	HHM402-04-D-0007	2,571 (R)	
EARTHLY DYNAMICS CORPORATION/ATLANTA,GA	W9124R-09-P-1088	63,415 (R)	
ELECTRICORE INC/VALENCIA, CA	W909MY-08-C-0032	40,751 (R)	
ENGENIUSMICRO/MABLETON, GA	W31P4Q-10-C-0027	68,676 (R)	
FLORIDA A&M UNIV/TALLAHASSEE, FL	W911NF-11-1-0142	45,587 (R)	
HSTAR TECHNOLOGIES CORP/BOXBOROUGH, MA	W81XWH-11-C-0007	59,391 (R)	
INTELLIGENT SOFTW SOL/COLORADO SPRINGS, CO	FA8750-09-D-0022-000	3,838	
KILGORE FLARES COMPANY LLC/TOONE,TN	W15QKN-09-9-1001	27,052 (R)	
KITWARE INC/CLIFTON PARK, NY	D11PC20069	208,365 (R)	
KITWARE INC/CLIFTON PARK, NY	W31P4Q-10-C-0214	79,398 (R)	
KITWARE INC/CLIFTON PARK, NY	W31P4Q-10-C-0262	41,887 (R)	
LOCKHEED MARTIN INTEGRATED SERVICES/MARLTON, NJ	W15P7T-06-D-E405	227,652 (R)	
LUNA INNOVATIONS/BLACKSBURG, VA	W15P7T-11-C-H206	131,511 (R)	
MARTIN-BLANCK & ASSOCIATES	W91278-11-D-0006	38,107 (R)	
MICROWAVE PACKAGING TECHNOLOGIES INC (MPT)/BREA,CA	W31P4Q-12-C-0011	18,991 (R)	
OHIO STATE UNIVERSITY/COLUMBUS, OH	W911NF-08-1-0238	104,584 (R)	
OHIO STATE UNIVERSITY/COLUMBUS, OH	91-NF-10-1-0290	56,348 (R)	
PARAMOUNT INDUSTRIES INC/LANGHORNE,PA	FA8650-10-C-5705	85,966 (R)	
PENNSYLVANIA STATE UNIV/UNIV PARK, PA	W911NF-08-1-0124	202,164 (R)	
RADIANCE TECHNOLOGIES/HUNTSVILLE, AL	W9113M-11-C-0013	186,036 (R)	
RAYTHEON	W31P4Q-11-C-0341	6,647 (R)	
SA PHOTONICS/SAN FRANCISCO, CA	W911NF-11-C-0010	97 (R)	
SAIC	W911SR-08-C-0052	62,629 (R)	
SAIC	W31P4Q-05-A-0031; TO	3,694,151 (R)	
SAIC	W13O4Q-05-A-0031	138,791 (R)	
SCIENTIFIC RESEARCH CORP/ATLANTA, GA	W31P4Q-06-D-A004	2,583 (R)	
SCIEVAL LLC / TARPON SPRINGS, FL	W31P4Q-11-C0-0275	32,599 (R)	
SOC NEVADA LLC/HAWTHORNE, NV	W52P1J-11-D-0002	14,485 (R)	
TECHNOLOGY SERVICE CORP/FAIRFAX,VA	W31P4Q-10-C-0203	203,628 (R)	
TECHSOLVE/CINCINNATI, OH	WK15QKN-08-2-006	49,685 (R)	
TRIVECTORS SERVICES INC/HUNTSVILLE,AL	W31P4Q-12-P-0141	19,440 (R)	
UES INC/DAYTON, OH	FA8650-04-D-2404	24,288 (R)	
UNITED TECHNOLOGIES/EAST HARTFORD, CT	W91CRB-09-C-0055	7,562 (R)	
UNITED TECHNOLOGIES/EAST HARTFORD, CT	W31P4Q-09-C-0067	157,562 (R)	
UNITED TECHNOLOGIES/EAST HARTFORD, CT	W912HQ-10-C-0050	68,908 (R)	
UNIVERSITY OF CALIFORNIA/SANTA BARBARA, CA	W911NF-09-1-0553	158,116 (R)	
UNIVERSITY OF CENTRAL FL	W911NF-06-1-0283	96,110 (R)	
UNIVERSITY OF FLORIDA	W911QY-08-C-0136	-25 (R)	
UNIVERSITY OF ILLINOIS/URBANA, ILLINOIS	W911NF-10-1-0524	213,322 (R)	
UNIVERSITY OF MARYLAND/COLLEGE PARK, MD	W911NF-07-1-0576	326,205 (R)	
UNIVERSITY OF TENNESSEE	W911NF-12-1-0017	7,337 (R)	
UNIVERSITY OF WASHINGTON	W911NF-11-2-0068	129,613 (R)	
VERTICAL LIFT CONSORTIUM INC (CRI)/GLEN MILL, PA	W911W6-05-2-003/P000	87,254 (R)	
VERTICAL LIFT CONSORTIUM INC (CRI)/GLEN MILL, PA	W911W6-05-2-0003	172,882 (R)	
VERTICAL LIFT CONSORTIUM INC (CRI)/GLEN MILL, PA	W911W6-05-2-0003/P00	252,340 (R)	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
Through: VERTICAL LIFT CONSORTIUM INC/GLEN MILL, PA	W911W6-06-2-0002-1	\$ 18,780 (R)	
VIRTUAL AEROSURFACE TECHNOLOGIES/ATLANTA, GA	W911W6-09-C-0029	57,223 (R)	
WOOLPERT INC/COLUMBIA, SC	W5J9CQ-11-C-0007	24,888 (R)	
YULISTA MANAGEMENT SERVICES/HUNTSVILLE, AL	W31P4Q-10-C-R190	68,240 (R)	
YULISTA MANAGEMENT SERVICES/HUNTSVILLE, AL	W31P4Q-06-C-R190	322,065 (R)	
Program Total		36,354,224	
12.431 ARRA-Basic Scientific Research			
Through: EATON CORPORATION	W9132T-10-C-0018	72,961 (R)	
STONE MOUNTAIN TECHNOLOGIES INC.	W909MY-10-C-1014	291,190 (R)	
UNITED TECHNOLOGIES/EAST HARTFORD, CT	W9132T-10-C0013	2,358 (R)	
Program Total		366,509	
12.550 The Language Flagship Grants to Institutions of Higher Education			
Direct		149,103	
Through: INSTITUTE OF INTERNATIONAL ED	68160	112,521 (R)	
INST OF INTERNATIONAL EDU/WASHINGTON, DC	H98210-11-2-0001	150,344	
Program Total		411,968	
12.556 Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools			
Through: MUSCOGEE COUNTY BOARD OF EDUCATION	7061	494,037	
Program Total		494,037	
12.579 Language Training Center			
Direct		84,886	
Program Total		84,886	
12.610 Community Economic Adjustment Planning Assistance for Joint Land Use Studies			
Direct		4,604	
Program Total		4,604	
12.630 Basic, Applied, and Advanced Research in Science and Engineering			
Direct		42,379,112 (R)	
Through: ACADEMY OF APPLIED SCIENCE	67899	19,372 (R)	
UNIVERSITY OF PUERTO RICO	20414	262,836 (R)	
ACQUISITION, RES. & LOG INC / NATIONAL HARBOR, MD	HSHQDC-11-D-00003	15,733 (R)	
AEGIS TECHNOLOGIES GROUP INC	HQ0147-11-C-7652	29,005 (R)	
AERIUS PHOTONICS LLC/VENTURA, CA	HQ0147-11-C-7507	30,000 (R)	
ANALYTICAL RESEARCH LLC/BOWIE,MD	HSHQDC-10-J-00114	6,122 (R)	
ARGONNE NATL LAB/UCHICAGO ARGONNE LLC/ARGONNE, IL	DE-AC02-06CH11357	40,602 (R)	
BAE SYSTEMS/ CALIFORNIA, MD	HDTRA1-11-C0013	203,521 (R)	
BATTELLE	GS-23F-0011L	18,324 (R)	
BOEING AEROSPACE COMPANY	HR0011-10-C-0075	16,638 (R)	
BOEING/MESA, AZ	HR0011-10-9-0001	30,154 (R)	
BOOZ, ALLEN AND HAMILTON INC	SPO700-03-D-1380	331,356 (R)	
CACI	HR0011-06-C-0127	428,183 (R)	
CAPCO INCORPORATED/GRAND JUNCTION,CO	N68335-11-C-0351	15,212 (R)	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
Through: CERADYNE THERMO MATERIALS	W31P4Q-09-G-0001	\$ 28,090 (R)	
CORVID TECHNOLOGIES/MOORESVILLE, NC	HQ0006-09-C-7090	49,871 (R)	
DYNETICS INCORPORATED	HHM402-09-D-0015	1,456,003 (R)	
GLOBAL TECHNOLOGY CONNECTIONS/ATLANTA, GA	HQ0147-11-C-7658	25,000 (R)	
HARRIS CORPORATION	NNA09308164R-PBH	49,230 (R)	
HAWKER BEACHCRAFT CORPORATION/ WICHITA, KS	FA8637-10-R-6000	-7,569 (R)	
HRL LABORATORIES/MALIBU, CA	HR0011-09-C-0126	62,286 (R)	
ICES CORP	HC1028-12-C-0017	10,000	
ICES CORP/FAIRFAX, VA	HC1047-10-C-4022	68,749	
IMPACT TECHNOLOGIES/ATLANTA, GA	W31P4Q-09-0538	13,592 (R)	
INTEGRITY APPLICATIONS INC/CHANTILLY,VA	HHM402-10-C-0075	214,921 (R)	
INTELLIGENT INFORMATION SERVICES/ATLANTA, GA	UNKNOWN	1,215,063 (R)	
JOHNS HOPKINS APPLIED PHYSICS LAB/LAUREL, MD	08-G-4030	34,406 (R)	
JT3 LLC	F42650-01-C-7218	11,150 (R)	
KITWARE INC/CLIFTON PARK, NY	HR0011-10-C-0112	291,287 (R)	
LOCKHEED - MARTIN/MARIETTA, GA	7206572	6,403 (R)	
LOCKHEED - MARTIN/MARIETTA, GA	DARPA-BAA-10-94	310,637 (R)	
LOCKHEED MARTIN ADV TECH LAB/CHERRY HILL,NJ	HR0011-11-C-0033	351,529 (R)	
LOCKHEED MARTIN INTEGRATED SERVICES/MARLTON, NJ	W15P7T-06-D-E405	270,700 (R)	
LOCKHEED MARTIN SPACE SYSTEMS/DENVER, CO	HR0011-08-C-0090	173,075 (R)	
LOCKHEED-MARTIN	D-10-PC20022	651,045 (R)	
LOCKHEED-MARTIN	H92254-09-D-0001	42,104 (R)	
MAGNOLIA OPTICAL TECHNOLOGIES INC/WOBURN, MA	D11PC20161	2,616 (R)	
MARCO /DURHAM, NC	HR-0011-10-3-0002	5,975,176 (R)	
NATIONAL SECURITY INNOVATION/BOSTON, MA	W913E5-11-C-0006	8,500 (R)	
NITEK INC/IRMO, SC	FA23861014168	18,810 (R)	
NJVC LLC/VIENNA,VA	HM0176-11-C-0002	149,977 (R)	
NOBLIS/FALLS CHURCH, VA	W81XWH-07-D-0017	388,097 (R)	
NORTHROP CORPORATION	HR0011-00-C-0032	322,539 (R)	
NORTHROP GRUMMAN SYSTEMS CORP/EL SEGUNDO, CA	NNC11CA22C	32,639 (R)	
NVIDIA/AUSTIN, TX	HR0011-10-9-0008	254,887 (R)	
POLYMER AGING CONCEPTS INC/DAHLONEGA, GA	DE-FG02-07ER84687	33,201 (R)	
PRATT & WHITNEY AIRCRAFT	UNKNOWN	398,592 (R)	
PRINCETON UNIVERSITY/PLAINSBORO, NJ	N00014-09-1-1074	143,987 (R)	
RAYTHEON	HR0011-11-C-0069	143,268 (R)	
RAYTHEON	N66001-09-C-2013	262,267 (R)	
RAYTHEON	5301-01-IO	48,465 (R)	
RAYTHEON	HR0011-11-C-0058	342,342 (R)	
RF MICRO DEVICES INC/GREENSBORO,NC	W31P4Q-12-C-0068	67 (R)	
RICARDO INC	HR0011-12-C-0074	38,143 (R)	
S2 CORPORATION/BOZEMAN, MT	HQ0006-10-C-7209	8,896 (R)	
SAIC	12-C-0108	135,524 (R)	
SAIC	HHM402-09-D-0031/DO	4,980 (R)	
SAIC	HHM402-09-D-0031	12,859 (R)	
SAIC	HHM402-09-D-003131	8,165 (R)	
SAIC	UNKNOWN	187,580 (R)	
SAIC	HHM02-09-D-0031/DO00	54,048 (R)	

State of Georgia

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
Through: SANDIA NATIONAL LABS	997951	\$ 186,173 (R)	
SANDIA NATIONAL LABS	977060	75,988 (R)	
SANDIA NATL LABS/SANDIA CORP	1200260	21,011 (R)	
SANDIA NATL LABS/SANDIA CORP	1195414	60,688 (R)	
SANDIA NATL LABS/SANDIA CORP	1126237	45,323 (R)	
SANDIA NATL LABS/SANDIA CORP	1098513	33,378 (R)	
SANDIA NATL LABS/SANDIA CORP	NO. 051000010417509	4,000	
SANDIA NATL LABS/SANDIA CORP	1032429	4,490	
SANDIA NATL LABS/WESTERN ELECTRIC CO INC	965899	20,297 (R)	
SPARTA INC	09-D-0012	11,560 (R)	
STEVENS INST OF TECHNOLOGY	H98230-08-D-0171	367,678 (R)	
STEVENS INST OF TECHNOLOGY	H98230-10-D-0031	8	
SYSTEM HIGH/ ARLINGTON,VA	HR0011-12-C-0024	136,782 (R)	
TELEDYNE SYSTEMS COMPANY/NORTHRIDGE, CA	HR0011-10-C-0031	66,128 (R)	
UNIVERISTY OF SOUTH FL POLYTEC/LAKELAND,FL	W911-QY-11-C-0011	10,188 (R)	
UNIVERSITY OF ALABAMA/TUSCALOOSA, AL	C20380055	187,244 (R)	
UNIVERSITY OF CALIFORNIA/BERKELEY, CA	HM1582-08-1-0007	72,173 (R)	
UNIVERSITY OF VIRGINIA/CHARLOTTESVILLE, VA	HR0011-10-C-0117	122,630 (R)	
VANDERBILT UNIVERSITY	FA8650-10-C-7082	279,923 (R)	
VANDERBILT UNIVERSITY	FA8650-10-C-7075	161,254 (R)	
VANDERBILT UNIVERSITY/NASHVILLE, TN	HR0011-12-C-0008	250,511 (R)	
WYLE LABORATORIES	HC1047-05-D-4005	67,924 (R)	
Program Total		60,314,718	
12.631 Science, Technology, Engineering and Mathematics (STEM)			
Educational Program: Science, Mathematics And Research for Transformation (SMART)			
Direct		94	
Program Total		94	
12.800 Air Force Defense Research Sciences Program			
Direct		153,575,813 (R)	
Through: AZIMUTH CORPORATION	61427	26,711 (R)	
NDP OPTRONICS LLC	UNKNOWN	-11,601 (R)	
APPLIED RESEARCH ASSOCIATES/PANAMA CITY, FL	FA8650-11-C-7177	245,220 (R)	
AURORA FLIGHT SCIENCES	FA8650-11-C-2189	76,023 (R)	
AURORA FLIGHT SCIENCES/CAMBRIDGE, MA	FA9550-10-C-0039	108,965 (R)	
BAE SYSTEMS MISSION SOLUTIONS/SAN DIEGO, CA	FA-8720-04-D-0002 00	515,071 (R)	
BAE SYSTEMS/NASHUA, NH	FA9451-11-C-0256	10,376 (R)	
BAE SYSTEMS/NASHUA, NH	FA8650-09-C-7926	2,546 (R)	
BALL AEROSPACE SYSTEMS DIV	FA8601-08-F-0105	5,517 (R)	
BENNETT AEROSPACE	UNKNOWN	53,179 (R)	
BERRIEHILL RESEARCH CORP/DAYTON, OH	UNKNOWN	549,709 (R)	
BIHRLE APPLIED RESEARCH/ HAMPTON, VA	FA8640-06-D-3624	64,384 (R)	
BOEING AEROSPACE COMPANY	FA8650-08-D-3857	139,693 (R)	
BOEING AEROSPACE COMPANY	NNC07CB76C	72,149 (R)	
BOEING AEROSPACE COMPANY	FA8633-05-D-2003	6,094 (R)	
BOOZ, ALLEN AND HAMILTON INC	SPO700-03-D-1380	47,236 (R)	
BOOZ, ALLEN AND HAMILTON INC	FA8650-11-D-1011	26,809 (R)	

State of Georgia

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
Through: CFD RESEARCH CORPORATION/HUNTSVILLE, AL	FA95501-10-C-0053	\$ 113,390 (R)	
CFD RESEARCH CORPORATION/HUNTSVILLE, AL	FA95501-10-C-0053	12,751	
COMBUSTION RESEARCH FLOW TECH INC / HUNTSVILLE, AL	FA8650-11-C-2190	1,118 (R)	
COMBUSTION SCIENCE AND ENGINEERING LTD	FA8650-09-C-2009	7,683 (R)	
COMBUSTION SCIENCE AND ENGINEERING LTD	FA8650-11-M-2175	40,000 (R)	
CREARE INC/HANOVER, NH	FA8650-11-M-2157	30,250 (R)	
CREARE INC/HANOVER, NH	FA9101-11-M-0004	10,083 (R)	
DATA FUSION AND NEURAL NETWORKS/BROOMFIELD, OH	FA8750-12-C-0163	1,714 (R)	
DOTY CONSULTING SERVICES/DAYTON, OH	FA8650-11-C-2200	10,000 (R)	
DYNETICS INCORPORATED	HHM402-9-D-0015	-1 (R)	
EG&G/LAS VEGAS, NV	FA9200-080C-0179	47,341 (R)	
EMERGENT SPACE TECHNOLOGIES INC/GREENBELT, MD	FA9550-11-C-0060	29,112 (R)	
ENERGY RESEARCH CONSULTANTS/LAGUNA HILLS, CA	FA8650-07-M-2784	60,536 (R)	
GENERAL DYNAMICS	FA8650-07-D-6800	43	
GRAMMATECH INC	FA8650-10-C-7025	425,458 (R)	
HARVARD UNIVERSITY/BOSTON, MA	FA9550-09-1-0669	215,660 (R)	
HONEYWELL MILITARY AVION	W911W6-08-02-0011	13,683 (R)	
IMAGING SYSTEMS TECHNOLOGY/TOLEDO, OH	FA8601-07-P-0472	9,887 (R)	
IMPACT TECHNOLOGIES LLC/ROCHESTER, NY	FA8501-11-C-0048	77,228 (R)	
IMPACT TECHNOLOGIES LLC/ROCHESTER, NY	FA8501-11-C-0045	60,271 (R)	
IMPACT TECHNOLOGIES LLC/ROCHESTER, NY	FA8501-10-C-0035	20,116 (R)	
IMPACT TECHNOLOGIES LLC/ROCHESTER, NY	FA9550-10-C-0036	18,716 (R)	
INFOSCITEX CORPORATION/ DAYTON, OH	FA8650-09-D-3900/000	35,342 (R)	
INNOVATIVE SCIENTIFIC SOL INC (ISSI)/DAYTON, OH	F33615-03-D-2329: DO	157,842 (R)	
ITT SYSTEMS & SCIENCES CORP/COLORADO SPRINGS, CO	F19628-02-C-0010	108,398 (R)	
JOHNSON RES & DEVELOPMT CO/ATLANTA, GA	FA9550-11-C-0004	119,757 (R)	
JT3 LLC	F42650-01-C-7218	1,686,172 (R)	
KDH DEFENSE SYSTEM INC/EDEN,NC	FA4819-09-C-0046	150,000 (R)	
L3 CINCINNATI ELECTRONICS/MASON, OHIO	FA8540-08-C-0024 /	13,957 (R)	
L3 COMMUNICATIONS/ROCKWALL, TEXAS	FA8620-06-G-4003	126,577 (R)	
LAVENDER INDUSTRIES INC/CHATSWORTH, CA	FA8650-07-C-6766	-1,378 (R)	
LOCKHEED MARTIN/FORT WORTH, TEXAS	N00019-02-C-3002	98,909 (R)	
MA INST OF TECHNOLOGY/CAMBRIDGE, MA	FA9550-09-1-0420	91,386 (R)	
MAINSTREAM GS LLC/ROBINS,IA	FA8244-07-D-0001	284,467 (R)	
MAINSTREAM GS LLC/ROBINS,IA	FA8224-07-D-0001-006	106,181 (R)	
MITRE CORPORATION/BEDFORD,MA	FA8721-12-C-0001	19,715	
NANO ENGINEERED MATERIALS CORP	FA9550-10-C-0030	69,078 (R)	
NORTHROP CORPORATION	FXXXXX-08-C-8569	27,822 (R)	
NORTHROP GRUMMAN INFORMATION TECHNOLOGY/RESTON, VA	FA8771-04-D-0004	11,522 (R)	
NORTHROP GRUMMAN SYSTEMS CORP/EL SEGUNDO, CA	FA8650-08-D-3859	14,967 (R)	
OAK RIDGE NAT'L LAB/MARTIN MARIETTA	DE-AC05-00OR22725	63,820 (R)	
OHIO STATE UNIVERSITY/COLUMBUS, OH	FA9550-09-1-0602	113,624 (R)	
PENNSYLVANIA STATE UNIV/UNIV PARK, PA	FA-9550-11-1-0002	230,475 (R)	
PRATT & WHITNEY AIRCRAFT	FA9300-10-C-0010	133,963 (R)	
PRATT & WHITNEY AIRCRAFT	FA8650-06-2-5211	16,896 (R)	
PROPAGATION RESEARCH ASSOCIATES/MARIETTA	FA8650-11-M-1168	32,638 (R)	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
Through: QUES TEK INNOVATIONS LLC/EVANSTON, IL	FA8650-10-C-5206	\$ 45,187 (R)	
RADIANCE TECHNOLOGIES/HUNTSVILLE, AL	FA8650-09-C-1644	-7 (R)	
RAYTHEON/BBN SYSTEM AND TECHNOLOGIES/CAMBRIDGE, MA	FA8750-11-C-0098	131,109 (R)	
ROLLS-ROYCE ALLISON/INDIANAPOLIS,IND	FA8650-06-2-5203	1,058 (R)	
SAIC	UNKNOWN	-2,626 (R)	
SAIC	FA8750-10-C-0032	56,753 (R)	
SAIC	FA8650-08-D-1327	88,300 (R)	
SAIC	FA8650-08-D-13275	152,116 (R)	
SAIC	FA8650-09-C-7961	92,313 (R)	
SAIC	FA8650-11-C-7138	241,378 (R)	
SARNOFF CORPORATION, PRINCETON,NJ	FA8650-11-C-7137	374,295 (R)	
SCHAFFER CORPORATION/CHELMSFORD, MA	FA4953-05-D-0176	-311 (R)	
SCIENTIFIC RESEARCH CORP	FA8530-08-D-0014	3,010	
SCIENTIFIC RESEARCH CORP/ATLANTA, GA	FA8530-08-D-0014	42,168 (R)	
SET CORPORATION/VIENNA, VA	FA8650-10-C-1716	77,330 (R)	
SINOORA INC/SUWANEE,GA	FA9550-11-C-0070	30,000 (R)	
SPECTRAL ENERGIES LLC / DAYTON, OH	FA9451-11-M-0198	6,608 (R)	
SPECTRAL ENERGIES LLC / DAYTON, OH	FA8650-12-M-2218	13,711 (R)	
STATE UNIV OF NEW YORK	FA9550-11-1-0121	43,178 (R)	
TECHNOLOGY SERVICE CORP/SANTA MONICA, CA	FA8650-12-M-1379	14,375 (R)	
TELCORDIA TECHNOLOGIES/MORRISTOWN, NJ	DAAD19-01-C-0062 TO	100,087 (R)	
UES INC	FA8650-09-D-5037	50,693 (R)	
UES INC/DAYTON, OH	FA8650-09-D-5037/T00	26,352 (R)	
UES INC/DAYTON, OH	FA8650-08-C-6832	45,333 (R)	
UES INCDAYTON, OH	FA8650-09-D-503713	20,935 (R)	
UES INCDAYTON, OH	FA8650-09-D-50371	176,008 (R)	
UNIVERSAL TECHNOLOGY CORP, DAYTON, OH	FA8650-05-D-1912	289,089 (R)	
UNIVERSITY OF DAYTON RES INST/DAYTON, OH	FA8650-10-2-2934	40,404 (R)	
UNIVERSITY OF ILLINOIS/URBANA, ILLINOIS	FA9550-10-1-0573	133,733 (R)	
UNIVERSITY OF ILLINOIS/URBANA, ILLINOIS	FA9550-12-1-0193	6,168 (R)	
UNIVERSITY OF TEXAS/ARLINGTON, TX	FA9550-08-1-0317	-8,000 (R)	
UNIVERSITY OF WISCONSIN/MADISON, WISCONSIN	FA9550-10-1-0396	-12,486 (R)	
WYLE LABORATORIES	HC1047-05-D-4005	18,780 (R)	
Program Total		162,728,104	
12.900 Language Grant Program			
Through: KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	37-1535589	93,315	
Program Total		93,315	
12.901 Mathematical Sciences Grants Program			
Direct		123,222 (R)	
Program Total		123,222	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Defense, U.S. Department of			
12.902 Information Security Grant Program			
Direct		\$ 19,332	(R)
Program Total		<u>19,332</u>	
12.910 Research and Technology Development			
Direct		10,030,357	(R)
Through:			
CALIFORNIA INSTITUTE OF TECH	FA8650-08-C-7853	53,879	(R)
CHARLES RIVER ASSOCIATES/BOSTON, MA	UNKNOWN	18,085	(R)
CORNELL UNIVERSITY/ITHACA, NY	W911NF-11-1-0183	75,340	(R)
DYNETICS INCORPORATED	HHM402-09-D-0015	383,494	(R)
JT3 LLC	F42650-01-C-7218	8,799	(R)
LOCKHEED-MARTIN	F09603-01-D-0207-015	250,214	(R)
PRINCETON UNIVERSITY/PLAINSBORO, NJ	HR0011-09-1-0055	112,218	(R)
RESERVOIR LABS INC/NEW YORK,NY	FA8750-12-C-0146	519	(R)
UCLA/LOS ANGELES, CA	HR0011-10-1-0009	31,813	(R)
UNIVERSITY OF CALIFORNIA RIVERSIDE/RIVERSIDE, CA	H94003-10-2-1003	261,804	(R)
UNIVERSITY OF FLORIDA	N66001-11-1-4198	110,099	(R)
US DEPT OF INTERIOR	N10AP20030/D11AP0024	137,919	(R)
US DEPT OF INTERIOR/NATIONAL BUSINESS CENTER	D11AP00280	107,364	(R)
Program Total		<u>11,581,904</u>	
12.OFA Other Federal Assistance			
Direct		4,671,421	(R)
Through:			
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	20,979	(R)
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	8,766	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	194,462	(R)
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	32,571	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	47,108	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	39,506	(R)
PENNSYLVANIA STATE UNIVERSITY	20269	1,915	(R)
Program Total		<u>5,016,728</u>	
AGENCY TOTAL		<u>\$ 380,765,707</u>	
Housing and Urban Development, U.S. Department of			
14.169 Housing Counseling Assistance Program			
Direct		\$ 165,922	(R)
Program Total		<u>165,922</u>	
14.171 Manufactured Home Dispute Resolution			
Direct		734,826	
Program Total		<u>734,826</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Housing and Urban Development, U.S. Department of			
14.218 Community Development Block Grants/Entitlement Grants(CDBG-R)			
Through: CITY OF WARNER ROBINS	20382	\$ 2,000	
Program Total		<u>2,000</u>	
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii(CDBG-S)			
Direct		49,502,574	
Program Total		<u>49,502,574</u>	
14.231 Emergency Shelter Grants Program			
Direct		2,508,242	
Program Total		<u>2,508,242</u>	
14.235 Supportive Housing Program			
Direct		603,644	
Program Total		<u>603,644</u>	
14.238 Shelter Plus Care			
Direct		9,862,640	
Program Total		<u>9,862,640</u>	
14.239 Home Investment Partnerships Program			
Direct		20,086,164	
Program Total		<u>20,086,164</u>	(3)
14.241 Housing Opportunities for Persons with AIDS			
Direct		1,783,685	
Program Total		<u>1,783,685</u>	
14.253 ARRA-Community Development Block Grant ARRA Entitlement Grants (CDBG-R)(Recovery Act Funded)(CDBG-R)			
Through: ATHENS-CLARKE COUNTY	581911146	3,015	
Program Total		<u>3,015</u>	
14.257 ARRA-Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)			
Direct		3,378,421	
Program Total		<u>3,378,421</u>	
14.258 ARRA-Tax Credit Assistance Program (Recovery Act Funded)			
Direct		5,107,650	
Program Total		<u>5,107,650</u>	(3)
14.264 Neighborhood Stabilization Program			
Direct		580,764	
Program Total		<u>580,764</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Housing and Urban Development, U.S. Department of			
14.401	Fair Housing Assistance Program_State and Local		
Direct		\$ 378,579	
Program Total		<u>378,579</u>	
14.871	Section 8 Housing Choice Vouchers(HVC)		
Direct		109,418,862	
Program Total		<u>109,418,862</u>	
14.889	Choice Neighborhoods Implementation Grants		
Through: ALBANY HOUSING AUTHORITY	CTY108	16,949	
Program Total		<u>16,949</u>	
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing		
Direct		463,886	
Program Total		<u>463,886</u>	
14.OFA	ARRA-Other Federal Assistance		
Direct		290,615	
Program Total		<u>290,615</u>	
AGENCY TOTAL		<u>\$ 204,888,438</u>	
Interior, U.S. Department of			
15.506	Water Desalination Research and Development Program		
Direct		\$ 41,248 (R)	
Program Total		<u>41,248</u>	
15.605	Sport Fish Restoration Program(FWC)		
Direct		7,200,036	
Program Total		<u>7,200,036</u>	
15.608	Fish and Wildlife Management Assistance		
Direct		97,525 (R)	
Program Total		<u>97,525</u>	
15.611	Wildlife Restoration and Basic Hunter Education(FWC)		
Direct		8,838,138	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	20,506	
SOUTHEAST AQUATIC RES PARTNERS	68959	9,999 (R)	
TENNESSEE WILDLIFE RESC AGENCY	20480	-238 (R)	
VIRGINIA DEPT GAME INLAND FISH	20453	23,926 (R)	
Program Total		<u>8,892,331</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Interior, U.S. Department of			
15.615			
Cooperative Endangered Species Conservation Fund			
Direct		\$ 1,207,158 (R)	
Through:			
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	3,633 (R)	
UNIVERSITY OF FLORIDA	20220	212 (R)	
Program Total		<u>1,211,003</u>	
15.616			
Clean Vessel Act			
Direct		93,214	
Program Total		<u>93,214</u>	
15.625			
Wildlife Conservation and Restoration			
Through:			
LOUISIANA DEPT WILDLIFE & FISH	20415	31,419 (R)	
LOUISIANA DEPT WILDLIFE & FISH	20415	8,944 (R)	
WILDLIFE MANAGEMENT INSTITUTE	67406	35,191 (R)	
Program Total		<u>75,554</u>	
15.628			
Multistate Conservation Grant Program			
Direct		-981 (R)	
Through:			
MISSISSIPPI STATE UNIVERSITY	64-6000819	7,125	
Program Total		<u>6,144</u>	
15.629			
Great Apes Conservation Fund			
Direct		11,375 (R)	
Program Total		<u>11,375</u>	
15.630			
Coastal Program			
Direct		4,872 (R)	
Program Total		<u>4,872</u>	
15.631			
Partners for Fish and Wildlife			
Direct		81,708 (R)	
Program Total		<u>81,708</u>	
15.632			
Conservation Grants Private Stewardship for Imperiled Species			
Direct		62,177 (R)	
Program Total		<u>62,177</u>	
15.634			
State Wildlife Grants			
Direct		1,963,396	
Through:			
SC DEPT OF NATURAL RESOURCES	20329	4,992 (R)	
Program Total		<u>1,968,388</u>	
15.635			
Neotropical Migratory Bird Conservation			
Through:			
FUNDACION MAQUIPUCUNA	79003	-25,507 (R)	
Program Total		<u>-25,507</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Interior, U.S. Department of			
15.637 Migratory Bird Joint Ventures			
Direct		\$ 27,736 (R)	
Program Total		<u>27,736</u>	
15.648 Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP)			
Direct		114,001 (R)	
Program Total		<u>114,001</u>	
15.650 Research Grants (Generic)			
Direct		1,777,221 (R)	
Through: ALABAMA DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES	20468	20,000 (R)	
NORTHERN KENTUCKY UNIVERSITY	20477	10 (R)	
UNIVERSITY OF MICHIGAN	NBCHC080037	947 (R)	
Program Total		<u>1,798,178</u>	
15.655 Migratory Bird Monitoring, Assessment and Conservation			
Direct		199,883 (R)	
Through: WILDLIFE MANAGEMENT INSTITUTE	67406	14,274 (R)	
Program Total		<u>214,157</u>	
15.657 Endangered Species Conservation - Recovery Implementation Funds			
Direct		9,194 (R)	
Program Total		<u>9,194</u>	
15.657 ARRA-Endangered Species Conservation - Recovery Implementation Funds			
Direct		25,000	
Program Total		<u>25,000</u>	
15.660 Endangered Species - Candidate Conservation Action Funds			
Direct		2,213 (R)	
Program Total		<u>2,213</u>	
15.663 National Fish and Wildlife Foundation			
Through: NATL FISH & WILDLIFE FDN	69254	60 (R)	
Program Total		<u>60</u>	
15.675 National Fire Plan- Rural Fire Assistance			
Through: CHARLTON COUNTY	586000796	3,934	
CLINCH COUNTY	586000803	3,934	
WARE COUNTY	586023164	3,934	
Program Total		<u>11,802</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Interior, U.S. Department of			
15.805	Assistance to State Water Resources Research Institutes		
Direct		\$ 121,381 (R)	
Program Total		<u>121,381</u>	
15.807	Earthquake Hazards Reduction Program		
Direct		74,611 (R)	
Program Total		<u>74,611</u>	
15.808	U.S. Geological Survey_ Research and Data Collection		
Direct		600,819 (R)	
Through:	AFS FISHERIES INFO TECH SECTION 521467469	13,330	
	AMERICA VIEW, INCORPORATED 77-0602801	3,573	
	GEORGIA AQUARIUM INC G10AC00672	5,331 (R)	
Program Total		<u>623,053</u>	
15.810	National Cooperative Geologic Mapping Program		
Direct		53,906 (R)	
Program Total		<u>53,906</u>	
15.811	Gap Analysis Program		
Direct		13,471 (R)	
Program Total		<u>13,471</u>	
15.812	Cooperative Research Units Program		
Direct		415,541 (R)	
Program Total		<u>415,541</u>	
15.815	National Land Remote Sensing_Education Outreach and Research		
Direct		29,014 (R)	
Program Total		<u>29,014</u>	
15.817	ARRA-National Geospatial Program: Building The National Map		
Direct		233,036 (R)	
Program Total		<u>233,036</u>	
15.904	Historic Preservation Fund Grants-In-Aid		
Direct		837,983	
Program Total		<u>837,983</u>	
15.916	Outdoor Recreation_Acquisition, Development and Planning		
Direct		508,386	
Program Total		<u>508,386</u>	
15.922	Native American Graves Protection and Repatriation Act		
Direct		14,837 (R)	
Program Total		<u>14,837</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Interior, U.S. Department of			
15.926 American Battlefield Protection			
Direct		\$ 8,527 (R)	
Program Total		<u>8,527</u>	
15.944 Natural Resource Stewardship			
Direct		36,850 (R)	
Program Total		<u>36,850</u>	
15.945 Cooperative Research and Training Programs-Resources of the National Park System			
Direct		4,852	
Program Total		<u>4,852</u>	
15.OFA Other Federal Assistance			
Direct		191,952 (R)	
Through: OKEFENOKEE AREA DEVELOPMENT AUTHORITY	51125	3,188 (R)	
Program Total		<u>195,140</u>	
AGENCY TOTAL		<u>\$ 25,092,997</u>	
Justice, U.S. Department of			
16.013 Violence Against Women Act Court Training and Improvement Grants			
Direct		\$ 7,729	
Program Total		<u>7,729</u>	
16.017 Sexual Assault Services Formula Program			
Direct		266,800	
Program Total		<u>266,800</u>	
16.203 Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)			
Direct		14,879	
Program Total		<u>14,879</u>	
16.300 Law Enforcement Assistance_FBI Advanced Police Training			
Direct		661,065 (R)	
Program Total		<u>661,065</u>	
16.523 Juvenile Accountability Block Grants			
Direct		1,267,940	
Program Total		<u>1,267,940</u>	
16.527 Supervised Visitation, Safe Havens for Children			
Direct		16,680	
Program Total		<u>16,680</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Justice, U.S. Department of			
16.540 Juvenile Justice and Delinquency Prevention_Allocation to States			
Direct		\$ 1,788,141	
Program Total		<u>1,788,141</u>	
16.541 Part E - Developing, Testing and Demonstrating Promising New Programs			
Direct		269,215	
Program Total		<u>269,215</u>	
16.543 Missing Children's Assistance			
Direct		579,444	
Program Total		<u>579,444</u>	
16.548 Title V_Delinquency Prevention Program			
Direct		67,762	
Program Total		<u>67,762</u>	
16.550 State Justice Statistics Program for Statistical Analysis Centers			
Direct		54,475 (R)	
Program Total		<u>54,475</u>	
16.554 National Criminal History Improvement Program (NCHIP)			
Direct		38,667	
Program Total		<u>38,667</u>	
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants			
Direct		415,071 (R)	
Program Total		<u>415,071</u>	
16.575 Crime Victim Assistance			
Direct		11,666,436	
Program Total		<u>11,666,436</u>	
16.576 Crime Victim Compensation			
Direct		7,371,428	
Program Total		<u>7,371,428</u>	
16.579 Edward Byrne Memorial Formula Grant Program			
Direct		566,876 (R)	
Program Total		<u>566,876</u>	
16.580 Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
Direct		2,000,432 (R)	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Justice, U.S. Department of			
Through: NATIONAL CENTER FOR STATE COURTS/WILLIAMSBURG, VA	2009-DD-BX-K026	\$ 86,571 (R)	
Program Total		<u>2,087,003</u>	
16.585 Drug Court Discretionary Grant Program			
Direct		87,206	
Program Total		<u>87,206</u>	
16.588 Violence Against Women Formula Grants			
Direct		3,905,749	
Program Total		<u>3,905,749</u>	
16.588 ARRA-Violence Against Women Formula Grants			
Direct		572,956	
Program Total		<u>572,956</u>	
16.593 Residential Substance Abuse Treatment for State Prisoners			
Direct		612,071	
Program Total		<u>612,071</u>	
16.595 Community Capacity Development Office			
Through: CITY OF MARIETTA	033-87-007372	1,116	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	37-1535589	1,564	
Program Total		<u>2,680</u>	
16.601 Corrections_Training and Staff Development			
Direct		5,578	
Through: FEDERAL CORRECTIONAL INSTITUTION	10-0007204	65,463	
Program Total		<u>71,041</u>	
16.603 Corrections_Technical Assistance/Clearinghouse			
Through: NATIONAL CENTER FOR STATE COURTS/WILLIAMSBURG, VA	2010-DG-BX-K018	99,650 (R)	
Program Total		<u>99,650</u>	
16.607 Bulletproof Vest Partnership Program			
Direct		24,531	
Program Total		<u>24,531</u>	
16.609 Project Safe Neighborhoods			
Direct		303,852	
Program Total		<u>303,852</u>	
16.610 Regional Information Sharing Systems			
Through: CRIMINAL INFORMATION SHARING ALLIANCE/FOLSOM, CA	97-LB-VX-K009	95,566 (R)	
Program Total		<u>95,566</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Justice, U.S. Department of			
16.710 Public Safety Partnership and Community Policing Grants			
Direct		\$ 227,773	
Program Total		<u>227,773</u>	
16.727 Enforcing Underage Drinking Laws Program			
Direct		186,808	
Program Total		<u>186,808</u>	
16.735 Protecting Inmates and Safeguarding Communities Discretionary Grant Program			
Direct		164,409	
Program Total		<u>164,409</u>	
16.738 Edward Byrne Memorial Justice Assistance Grant Program(JAG)			
Direct		9,272,782	
Through: CITY OF ATLANTA	58-6000511	47,253	
Program Total		<u>9,320,035</u>	
16.741 Forensic DNA Backlog Reduction Program			
Direct		2,614,713	
Program Total		<u>2,614,713</u>	
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program			
Direct		646,192	
Program Total		<u>646,192</u>	
16.746 Capital Case Litigation			
Direct		173,743	
Program Total		<u>173,743</u>	
16.748 Convicted Offender and/or Arrestee DNA Backlog Reduction Program			
Direct		219,401	
Program Total		<u>219,401</u>	
16.751 Edward Byrne Memorial Competitive Grant Program			
Direct		641,059 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	57,054 (R)	
Program Total		<u>698,113</u>	
16.753 Congressionally Recommended Awards			
Direct		259,871 (R)	
Program Total		<u>259,871</u>	
16.800 ARRA-Recovery Act - Internet Crimes against Children Task Force Program (ICAC)			
Direct		360,552	
Program Total		<u>360,552</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Justice, U.S. Department of			
16.801 ARRA-Recovery Act - State Victim Assistance Formula Grant Program			
Direct		\$ 60,150	
Program Total		<u>60,150</u>	
16.802 ARRA-Recovery Act - State Victim Compensation Formula Grant Program			
Direct		18,356	
Program Total		<u>18,356</u>	
16.803 ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories(JAG)			
Direct		11,304,539	
Program Total		<u>11,304,539</u>	
16.808 ARRA-Recovery Act - Edward Byrne Memorial Competitive Grant Program			
Direct		945,734	
Program Total		<u>945,734</u>	
16.812 Second Chance Act Prisoner Reentry Initiative			
Direct		393,989	
Program Total		<u>393,989</u>	
16.816 John R. Justice Prosecutors and Defenders Incentive Act			
Direct		419,062	
Program Total		<u>419,062</u>	
16.922 Equitable Sharing Program			
Direct		3,124,633	
Program Total		<u>3,124,633</u>	
16.OFA Other Federal Assistance			
Direct		3,528,327 (R)	
Program Total		<u>3,528,327</u>	
AGENCY TOTAL		<u>\$ 67,581,313</u>	
Labor, U.S. Department of			
17.002 Labor Force Statistics			
Direct		\$ 1,865,577	
Program Total		<u>1,865,577</u>	
17.005 Compensation and Working Conditions			
Direct		44,300	
Program Total		<u>44,300</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Labor, U.S. Department of			
17.151 ARRA-Employee Benefits Security Administration (EBSA)			
Direct		\$ 3,244	
Program Total		<u>3,244</u>	
17.207 Employment Service/Wagner-Peyser Funded Activities(ESC)			
Direct		21,957,373	
Program Total		<u>21,957,373</u>	
17.207 ARRA-Employment Service/Wagner-Peyser Funded Activities(ESC)			
Direct		-16	
Program Total		<u>-16</u>	
17.225 Unemployment Insurance			
Direct		2,323,686,254	
Program Total		<u>2,323,686,254</u>	(1)
17.225 ARRA-Unemployment Insurance			
Direct		1,168,837	
Program Total		<u>1,168,837</u>	(1)
17.235 Senior Community Service Employment Program			
Direct		2,261,154	
Program Total		<u>2,261,154</u>	
17.245 Trade Adjustment Assistance			
Direct		5,020,827	
Program Total		<u>5,020,827</u>	
17.258 WIA Adult Program(WIA)			
Direct		40,465,708	
Through:			
ATLANTA REGIONAL COMMISSION	58-6002324	526,115	
CITY OF MACON	586000612	186,953	
EAST CENTRAL GEORGIA WORKFORCE INVESTMENT	58 211 4208	46,798	
JOB TRAINING UNLIMITED	582181803	556,689	
NORTHEAST GEORGIA REGIONAL COMMISSION	580902860	95,600	
NORTHWEST GEORGIA REGIONAL COMMISSION	586015195	256,892	
RICHMOND/BURKE JOB TRAINING AUTHORITY	58 211 3801	91,525	
RIVER VALLEY REGIONAL COMMISSION	58-1937286	127,872	
SOUTHERN GEORGIA REGIONAL COMMISSION	UNKNOWN	26,426	
SOUTHWEST GEORGIA REGIONAL COMMISSION	UNKNOWN	94,462	
WEST CENTRAL GA WORKFORCE DEV CORP	58-1835067	92,536	
Program Total		<u>42,567,576</u>	
17.258 ARRA-WIA Adult Program(WIA)			
Direct		958,057	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Labor, U.S. Department of			
Through: ATLANTA REGIONAL COMMISSION	586002324	\$ 110,613	
COOSA VALLEY REGIONAL DEVELOPMENT CENTER	58-6015195	296,908	
MIDDLE GEORGIA CONSORTIUM, INCORPORATED	35602	53,296	
MIDDLE GEORGIA CONSORTIUM	58-1391833	137,735	
NORTHWEST GEORGIA REGIONAL COMMISSION	01-03-45-CA2	436,856	
Program Total		1,993,465	
17.259 WIA Youth Activities(WIA)			
Direct		23,191,859	
Through: JOB TRAINING UNLIMITED	58-2181803	493,335	
NORTHEAST GEORGIA REGIONAL DEV. CENTER	580902860	25,962	
SOUTHERN GEORGIA REGIONAL COMMISSION	UNKNOWN	73,967	
SOUTHWEST GEORGIA REGIONAL COMMISSION	UNKNOWN	75,144	
WEST CENTRAL GA WORKFORCE DEV CORP	58-1835067	49,665	
Program Total		23,909,932	
17.259 ARRA-WIA Youth Activities(WIA)			
Direct		109,252	
Through: NORTHWEST GEORGIA REGIONAL COMMISSION	01-03-45-CA2	386,206	
SOUTHWEST GEORGIA WORKFORCE INVESTMENT BOARD	58-6002009	90,565	
Program Total		586,023	
17.260 WIA Dislocated Workers			
Direct		2,966,792	
Through: COOSA VALLEY REGIONAL DEVELOPMENT CENTER	58-6015195	44,166	
ITA, CAREER CENTER	1116	48,474	
NORTHEAST GEORGIA REGIONAL DEV CENTER	580902860	114,439	
RICHMOND BURKE JOB TRAINING AUTHORITY	58 211 3801	53,753	
SOUTHWEST GEORGIA REGIONAL COMMISSION	UNKNOWN	39,865	
Program Total		3,267,489	
17.260 ARRA-WIA Dislocated Workers			
Direct		1,873,795	
Through: NORTHWEST GEORGIA REGIONAL COMMISSION	01-03-45-CA2	6,878	
NORTHWEST GEORGIA REGIONAL COMMISSION	586015195	-519	
RIVER VALLEY REGIONAL COMMISSION	58-1937286	115,400	
SOUTHERN GEORGIA REGIONAL COMMISSION	UNKNOWN	23,203	
Program Total		2,018,757	
17.261 WIA Pilots, Demonstrations, and Research Projects			
Direct		18,536	
Program Total		18,536	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Labor, U.S. Department of			
17.266 Work Incentive Grants			
Direct		\$ 263,309	
Through: ATLANTA REGIONAL COMMISSION	586002324	46,124	
Program Total		<u>309,433</u>	
17.268 H-1B Job Training Grants			
Direct		280,738	
Through: NORTHEAST GEORGIA REGIONAL COMMISSION	580902860	63,998	
Program Total		<u>344,736</u>	
17.269 Community Based Job Training Grants			
Direct		3,360,259	
Program Total		<u>3,360,259</u>	
17.271 Work Opportunity Tax Credit Program (WOTC)			
Direct		435,611	
Program Total		<u>435,611</u>	
17.273 Temporary Labor Certification for Foreign Workers			
Direct		602,979	
Program Total		<u>602,979</u>	
17.275 ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors			
Direct		2,720,389	
Program Total		<u>2,720,389</u>	
17.276 ARRA-Health Care Tax Credit (HCTC) National Emergency Grants (NEGs)			
Direct		61,659	
Program Total		<u>61,659</u>	
17.277 Workforce Investment Act (WIA) National Emergency Grants			
Direct		1,831,376	
Program Total		<u>1,831,376</u>	
17.278 WIA Dislocated Worker Formula Grants(WIA)			
Direct		33,862,371	
Program Total		<u>33,862,371</u>	
17.282 Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants			
Direct		171,811	
Program Total		<u>171,811</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Labor, U.S. Department of			
17.502 Occupational Safety and Health_Susan Harwood Training Grants			
Direct		\$ 370,924 (R)	
Program Total		<u>370,924</u>	
17.504 Consultation Agreements			
Direct		1,346,640 (R)	
Program Total		<u>1,346,640</u>	
17.600 Mine Health and Safety Grants			
Direct		183,716	
Program Total		<u>183,716</u>	
17.801 Disabled Veterans' Outreach Program (DVOP)(ESC)			
Direct		2,886,604	
Program Total		<u>2,886,604</u>	
17.804 Local Veterans' Employment Representative Program(ESC)			
Direct		2,365,875	
Program Total		<u>2,365,875</u>	
AGENCY TOTAL		<u>\$ 2,481,223,711</u>	
State, U.S. Department of			
19.011 Academic Exchange Programs - Special Academic Exchange Programs			
Direct		\$ 16 (R)	
Program Total		<u>16</u>	
19.017 Environmental and Scientific Partnerships and Programs			
Direct		343,367 (R)	
Through: NATIONAL ACADEMY OF SCIENCES	67988	7,677 (R)	
UNIVERSITY OF KENTUCKY RESEARCH FDN	69324	28,149 (R)	
Program Total		<u>379,193</u>	
19.019 International Programs to Combat Human Trafficking			
Direct		71,296 (R)	
Program Total		<u>71,296</u>	
19.021 Investing in People in The Middle East and North Africa			
Through: INTERNATIONAL RESEARCH & EXCHANGES BOARD	UNKNOWN	215,549 (R)	
INTERNATIONAL RESEARCH & EXCHANGES BOARD	UNKNOWN	20,600 (R)	
Program Total		<u>236,149</u>	
19.124 East Asia and Pacific Grants Program			

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
State, U.S. Department of			
Through: SCIENCE APPLICATIONS INTL CORP	61126	\$ 13 (R)	
Program Total		<u>13</u>	
19.400 Academic Exchange Programs - Graduate Students			
Direct		104,151 (R)	
Program Total		<u>104,151</u>	
19.901 Export Control and Related Border Security			
Direct		106,517 (R)	
Through: RAYTHEON COMPANY	61606	118,298 (R)	
Program Total		<u>224,815</u>	
19.OFA Other Federal Assistance			
Direct		388,077 (R)	
Through: KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	75,833	
SCIENCE APPLICATIONS INTL CORP	61126	3,250 (R)	
STRATEGIC SOCIAL	UNKNOWN	27,993 (R)	
Program Total		<u>495,153</u>	
AGENCY TOTAL		<u>\$ 1,510,786</u>	
Transportation, U.S. Department of			
20.106 Airport Improvement Program			
Direct		\$ 24,017,361 (R)	
Program Total		<u>24,017,361</u>	
20.108 Aviation Research Grants			
Direct		1,155,833 (R)	
Program Total		<u>1,155,833</u>	
20.109 Air Transportation Centers of Excellence			
Direct		2,264,188 (R)	
Through: BOOZ, ALLEN AND HAMILTON INC	DTRT57-10-D-30015	100,997 (R)	
Program Total		<u>2,365,185</u>	
20.200 Highway Research and Development Program			
Direct		149,614 (R)	
Through: HNTB CORPORATION	61694	36,108 (R)	
UNIVERSITY OF CENTRAL FLORIDA	UNKNOWN	672,938 (R)	
THE NATIONAL ACADEMIES	DOT-6507-001	46,110 (R)	
Program Total		<u>904,770</u>	
20.205 Highway Planning and Construction (HPCC)			
Direct		1,035,915,263 (R)	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Transportation, U.S. Department of			
Through: UNIVERSITY OF NEBRASKA/LINCOLN, NE	SHRP-R-19A	\$ 4,112 (R)	
Program Total		<u>1,035,919,375</u>	
20.205 ARRA-Highway Planning and Construction(HPCC)			
Direct		193,125,620	
Program Total		<u>193,125,620</u>	
20.218 National Motor Carrier Safety			
Direct		8,366,092	
Program Total		<u>8,366,092</u>	
20.219 Recreational Trails Program(HPCC)			
Direct		1,627,172	
Program Total		<u>1,627,172</u>	
20.232 Commercial Driver's License Program Improvement Grant			
Direct		9,884	
Program Total		<u>9,884</u>	
20.238 Commercial Drivers License Information System (CDLIS) Modernization Grant			
Direct		226,661	
Program Total		<u>226,661</u>	
20.313 Railroad Research and Development			
Direct		331,969 (R)	
Program Total		<u>331,969</u>	
20.317 Capital Assistance to States - Intercity Passenger Rail Service			
Direct		748,466	
Program Total		<u>748,466</u>	
20.500 Federal Transit_Capital Investment Grants(FTC)			
Direct		16,200,317	
Program Total		<u>16,200,317</u>	
20.505 Metropolitan Transportation Planning			
Direct		3,251,748	
Program Total		<u>3,251,748</u>	
20.507 Federal Transit_Formula Grants(FTC)			
Direct		22,897,262	
Program Total		<u>22,897,262</u>	
20.507 ARRA-Federal Transit_Formula Grants(FTC)			
Direct		5,902,463	
Program Total		<u>5,902,463</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Transportation, U.S. Department of			
20.509	Formula Grants for Other Than Urbanized Areas		
Direct		\$ 14,883,955	
Program Total		<u>14,883,955</u>	
20.509	ARRA-Formula Grants for Other Than Urbanized Areas		
Direct		4,253,367	
Program Total		<u>4,253,367</u>	
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities(TSP)		
Direct		3,091,629	
Program Total		<u>3,091,629</u>	
20.514	Public Transportation Research		
Direct		30,920 (R)	
Program Total		<u>30,920</u>	
20.516	Job Access_Reverse Commute(TSP)		
Direct		3,276,319	
Program Total		<u>3,276,319</u>	
20.521	New Freedom Program(TSP)		
Direct		1,040,042	
Program Total		<u>1,040,042</u>	
20.522	Alternatives Analysis		
Direct		49,683	
Program Total		<u>49,683</u>	
20.600	State and Community Highway Safety(HSC)		
Direct		6,155,657	
Through:	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	6,900 (R)	
	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	2,141	
	KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUADATION 371535589	5,843	
Program Total		<u>6,170,541</u>	
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I(HSC)		
Direct		4,147,360	
Program Total		<u>4,147,360</u>	
20.602	Occupant Protection Incentive Grants(HSC)		
Direct		871,210	
Program Total		<u>871,210</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Transportation, U.S. Department of			
20.609 Safety Belt Performance Grants(HSC)			
Direct		\$ 1,303,176	
Program Total		<u>1,303,176</u>	
20.610 State Traffic Safety Information System Improvement Grants(HSC)			
Direct		967,309	
Program Total		<u>967,309</u>	
20.612 Incentive Grant Program to Increase Motorcyclist Safety(HSC)			
Direct		155,334	
Program Total		<u>155,334</u>	
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants			
Direct		109,186	
Program Total		<u>109,186</u>	
20.700 Pipeline Safety Program Base Grants			
Direct		1,442,838 (R)	
Program Total		<u>1,442,838</u>	
20.701 University Transportation Centers Program			
Direct		1,087,357 (R)	
Through: UNIVERSITY OF IDAHO/MOSCOW, IDAHO	DTRT07G0056	30,000 (R)	
UNIVERSITY OF TENNESSEE	DTRT07-G-0004	3,554 (R)	
Program Total		<u>1,120,911</u>	
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants			
Direct		534,109	
Program Total		<u>534,109</u>	
20.720 State Damage Prevention Program Grants			
Direct		152,120	
Program Total		<u>152,120</u>	
20.761 Biobased Transportation Research			
Through: UNIVERSITY OF TENNESSEE	20271	257,723 (R)	
Program Total		<u>257,723</u>	
20.762 Research Grants			
Direct		430,643 (R)	
Through: COLONIAL PIPELINE COMPANY/ATLANTA, GA	UNKNOWN	345 (R)	
PROFESSIONAL SERVICES INDUSTRIES INC/FAIRFAX, VA	DTFH61-10-D-00017	8,507 (R)	
THE NATIONAL ACADEMIES	HR 20-59(034)	195,073 (R)	
THE NATIONAL ACADEMIES	DOT 6506-400	4,693 (R)	
UNIVERSITY OF MARYLAND/COLLEGE PARK, MD	DTFAWA-11-D-00017	147,477 (R)	
Program Total		<u>786,738</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Transportation, U.S. Department of			
20.OFA Other Federal Assistance			
Direct		\$ 46,666	
Program Total		<u>46,666</u>	
AGENCY TOTAL		<u><u>\$ 1,361,741,314</u></u>	
Department of the Treasury			
21.000 US Treasury Asset Forfeitures			
Direct		\$ 80,265	
Through: NEIGHBOR WORKS AMERICA	PL110-161.95X1350	665,722	
Program Total		<u>745,987</u>	
21.008 Low Income Taxpayer Clinics			
Direct		105,000	
Program Total		<u>105,000</u>	
AGENCY TOTAL		<u><u>\$ 850,987</u></u>	
Appalachian Regional Commission			
23.001 Appalachian Regional Development (See individual Appalachian Programs)			
Direct		\$ 68,396	
Program Total		<u>68,396</u>	
23.002 Appalachian Area Development			
Through: DALTON UTILITIES	41274	59,990 (R)	
Program Total		<u>59,990</u>	
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects			
Direct		505,474	966,414
Through: EAST TENNESSEE STATE UNIVERSITY	62-6021046	367,203	
Program Total		<u>872,677</u>	<u>966,414</u> (3)
AGENCY TOTAL		<u><u>\$ 1,001,063</u></u>	<u><u>\$ 966,414</u></u>
Equal Employment Opportunity Commission			
30.001 Employment Discrimination_Title VII of the Civil Rights Act of 1964			
Direct		\$ 33,749	
Program Total		<u>33,749</u>	
AGENCY TOTAL		<u><u>\$ 33,749</u></u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
General Services Administration			
39.003 Donation of Federal Surplus Personal Property			
Direct		\$ 0	26,681,241
Program Total			<u>26,681,241</u>
39.007 Sale of Federal Surplus Personal Property			
Direct		120,051 (R)	
Program Total		<u>120,051</u>	
39.012 Public Buildings Service			
Direct		2,520 (R)	
Program Total		<u>2,520</u>	
AGENCY TOTAL		<u>\$ 122,571</u>	<u>\$ 26,681,241</u>

National Aeronautics and Space Administration

43.001 Science			
Direct		\$ 1,367,057 (R)	
Through:			
CALIF INST TECH JET PROP LAB NASA	36624	6,597 (R)	
CALIFORNIA INST OF TECHNOLOGY	68126	67,672 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	2,197 (R)	
HARVARD UNIVERSITY	04-2103580	5,200 (R)	
JET PROPULSION LABORATORY	UNKNOWN	-10 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	91,098 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	89,144 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	-2,066 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	3,339 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	32,150 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	12,370 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	3,062 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	6,565 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	6,156 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	30,464 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	15,184 (R)	
UNIVERSITY OF MASS - DARTMOUTH	20396	2,868 (R)	
CALIFORNIA POLYSTATEUNIVERSITY/SAN LUIS OBISPO, CA	NNL07AA55C	21,719 (R)	
JOHNS HOPKINS APPLIED PHYSICS LAB/LAUREL, MD	NNX11A054G	11,895 (R)	
MASSACHUSETTS INST OF TECH (MIT)/CAMBRIDGE, MA	NNX11AF17G	165,992 (R)	
SOUTHWEST RESEARCH INSTITUTE	NNM06AA75C	117,161 (R)	
UNIVERSITY OF MARYLAND/COLLEGE PARK, MD	NCC 3989	99,910 (R)	
Program Total		<u>2,155,724</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
National Aeronautics and Space Administration			
43.002	Aeronautics		
Direct		\$ 10,290,434	(R)
Through:	GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	11,874 (R)
	AERIUS PHOTONICS LLC/VENTURA, CA	NNX11CH05P	27,526 (R)
	ANALYTICAL MECHANICS ASSOCIATES, INC/HAMPTON, VA	NNC12CA08C	37,500 (R)
	ANALYTICAL MECHANICS ASSOCIATES, INC/HAMPTON, VA	NNL09AA00Z; TASK	18,000 (R)
	ATAIR AEROSPACE INC/BROOKLYN, NY	NNX11CD07PGTRC	30,000 (R)
	AURORA FLIGHT SCIENCES/CAMBRIDGE, MA	NNX11CI03P	49,989 (R)
	BOEING AEROSPACE COMPANY	NNL08AA16B-NNL11AAOO	395,364 (R)
	CFD RESEARCH CORPORATION/HUNTSVILLE, AL	NNX11CB99C	60,921 (R)
	EMERGENT SPACE TECHNOLOGIES INC/GREENBELT,MD	NNX11CE08P	14,072 (R)
	HIDDEN SOLUTIONS/YULEE,FL	NNX12CF12P	14,060 (R)
	IMPACT TECHNOLOGIES LLC/ROCHESTER, NY	NNX11CC050C	63,335 (R)
	JET PROPULSION LAB/CALIFORNIA INST. OF TECH	UNKNOWN	62,211 (R)
	JET PROPULSION LAB/CALIFORNIA INST. OF TECH	NMO710973	2,100 (R)
	JOHNS HOPKINS APPLIED PHYSICS LAB/LAUREL, MD	NNA09DB31A	95,974 (R)
	KWJ ENGINEERING INC/NEWARK, CA	NNX11CE36P	262 (R)
	LOCKHEED - MARTIN/MARIETTA, GA	NND11AG01	126,033 (R)
	MATERIALS TECHNOLOGIES CORP/MILFORD, CT	UNKNOWN	-7,996 (R)
	NAT INST AEROSPACE/NNL08AA00B	NNL08AA00B	100,184 (R)
	NORTHEASTERN UNIVERSITY/BOSTON, MA	NNX08AE37A	58,670 (R)
	PLANETARY SCIENCE INSTITUTE/TUCSON,AZ	NNX11AI92G	2,860 (R)
	SENSIS CORPORATION/CAMPBELL, CA	NNA11AC50C	66,033 (R)
	SENSIS CORPORATION/CAMPBELL, CA	NND11AQ68C	448,256 (R)
	SIERRA NEVADA CORPORATION / SPARKS, NV	NNK11MS01S	89,837 (R)
	TETHERS UNLIMITED	NNX11CD67P	24,806 (R)
	UNIVERSITY OF ARIZONA/TUCSON, AZ	NMO711118	26,000 (R)
	UNIVERSITY OF HAWAII/NATURAL ENERGY INSTITUTE	NNX08AR49G	3,955 (R)
	UNIVERSITY OF IDAHO/MOSCOW, IDAHO	B1467011 DTD	2,303
	UNIVERSITY OF SOUTHERN MISSISSIPPI/HATTIESBURG, MS	NNX10AK44G	11,464
	UNIVERSITY OF VIRGINIA/CHARLOTTESVILLE, VA	NNA10DE79C	121,904 (R)
	VOXTEL INC/BEAVERTON, OR	NNX11CE81P	29,984 (R)
Program Total		<u>12,277,915</u>	
43.002	ARRA-Aeronautics		
Direct		<u>-5,353</u>	(R)
Program Total		<u>-5,353</u>	
43.003	Exploration		
Direct		33,386	(R)

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
National Aeronautics and Space Administration			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	\$ 170,004 (R)	
INSTITUTE			
UNIVERSITY OF CALIFORNIA/BERKELEY, CA	NNX09AN18G	18,060 (R)	
Program Total		<u>221,450</u>	
43.004 ARRA-Aeronautics, Recovery Act			
Through: UNIVERSITY OF VIRGINIA/CHARLOTTESVILLE, VA	NNA10DE79C	72,422 (R)	
Program Total		<u>72,422</u>	
43.009 Cross Agency Support			
Direct		527,472 (R)	
Through: FLORIDA STATE UNIVERSITY/TALLAHASSEE, FLA	217000-524-026984	31,849 (R)	
Program Total		<u>559,321</u>	
43.OFA Other Federal Assistance			
Direct		1,330,900 (R)	
Through: JET PROPULSION LABORATORY	UNKNOWN	3,491 (R)	
RUTGERS UNIVERSITY	20214	46,296 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	15,869 (R)	
UNIVERSITY OF SOUTHERN MISSISSIPPI	20274	47,531 (R)	
Program Total		<u>1,444,087</u>	
AGENCY TOTAL		<u>\$ 16,725,566</u>	
National Foundation on the Arts and the Humanities			
45.024 Promotion of the Arts_Grants to Organizations and Individuals			
Direct		\$ 47,541 (R)	
Through: KENNESAW STATE UNIVERSITY RESEARCH AND	371535589	12,796	
SERVICE FOUNDATION			
SOUTH ARTS	67125	5,263 (R)	
Program Total		<u>65,600</u>	
45.024 ARRA-Promotion of the Arts_Grants to Organizations and Individuals			
Direct		11,121 (R)	
Program Total		<u>11,121</u>	
45.025 Promotion of the Arts_Partnership Agreements			
Direct		565,439	
Through: SOUTHERN ARTS FEDERATION	56-1129587	4,050	
Program Total		<u>569,489</u>	
45.129 Promotion of the Humanities_Federal/State Partnership			
Direct		3,673	
Through: GEORGIA HUMANITIES COUNCIL	51-0180861	2,000	
GEORGIA HUMANITIES COUNCIL	51-0180861	3,754	
GEORGIA HUMANITIES COUNCIL	UNKNOWN	1,596	
GEORGIA HUMANITIES COUNCIL	GR11-00097	1,998	
GEORGIA HUMANITIES COUNCIL	51-0180861	4,398	
Program Total		<u>17,419</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
National Foundation on the Arts and the Humanities			
45.149 Promotion of the Humanities_Division of Preservation and Access			
Direct		\$ 20,779 (R)	
Program Total		<u>20,779</u>	
45.160 Promotion of the Humanities_Fellowships and Stipends			
Direct		-833 (R)	
Program Total		<u>-833</u>	
45.161 Promotion of the Humanities_Research			
Direct		57,115 (R)	
Program Total		<u>57,115</u>	
45.162 Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development			
Direct		86,109	
Program Total		<u>86,109</u>	
45.163 Promotion of the Humanities_Professional Development			
Direct		31,942 (R)	
Program Total		<u>31,942</u>	
45.164 Promotion of the Humanities_Public Programs			
Direct		1,731	
Through: AMERICAN LIBRARY ASSOCIATION	36-2166947	3,000	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	4,634	
Program Total		<u>9,365</u>	
45.169 Promotion of the Humanities_Office of Digital Humanities			
Direct		2,777 (R)	
Program Total		<u>2,777</u>	
45.301 Museums for America			
Direct		18,239	
Program Total		<u>18,239</u>	
45.303 Conservation Project Support			
Direct		87,771 (R)	
Program Total		<u>87,771</u>	
45.310 Grants to States			
Direct		4,789,630	
Program Total		<u>4,789,630</u>	
45.312 National Leadership Grants			
Direct		292,402 (R)	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
National Foundation on the Arts and the Humanities			
Through: ZOO ATLANTA	68368	\$ 4,998 (R)	
Program Total		<u>297,400</u>	
45.313 Laura Bush 21st Century Librarian Program			
Direct		257,685	
Program Total		<u>257,685</u>	
AGENCY TOTAL		<u><u>\$ 6,321,608</u></u>	
National Science Foundation			
47.041 Engineering Grants			
Direct		\$ 15,588,819 (R)	
Through: ARIZONA STATE UNIVERSITY	20272	37,093 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	26,864 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	59,878 (R)	
MASSACHUSETTS INST OF TECH	68196	139,024 (R)	
ARIZONA STATE UNIVERSITY/TEMPE, AZ	EEC-1041895	4,723 (R)	
ARIZONA STATE UNIVERSITY/TEMPE, AZ	836046	225,682 (R)	
CITY COLLEGE OF NEW YORK/NEW YORK, NY	EFRI-1137172	115,639 (R)	
CLEMSON UNIVERSITY	EFRI-1238097	45,270 (R)	
CORNELL UNIVERSITY	335765	1,438,802 (R)	
EMORY UNIVERSITY	EFRI-1137229	151,401 (R)	
ENGENIUSMICRO/MABLETON, GA	NSF IIP 1112966	18,000 (R)	
FURMAN UNIVERSITY/GREENVILLE, SC	CBET-0853692	53,805 (R)	
IMAGING SYSTEMS TECHNOLOGY/TOLEDO, OH	IIP-0956629	34,456 (R)	
MA INSTITUTE OF TECHNOLOGY	DBET-0939511	1,543,480 (R)	
MARQUETTE UNIVERSITY/MILWAUKEE, WI	ECCS-0824017	23,801 (R)	
MOREHOUSE COLLEGE/ATLANTA, GA	EEC-0310717	2,891 (R)	
NANO TECH LABS INC/YADINVILLE, NC	IIP-1046519	23,228 (R)	
PRINCETON UNIVERSITY/PLAINSBORO, NJ	EFRI-1136913	59,882 (R)	
PROSPECT PHOTONICS/ATLANTA, GA	IIP-0956900	66,575 (R)	
PURDUE UNIVERSITY/WEST LAFAYETTE, IN	UNKNOWN	23,959 (R)	
RAYTHEON/BBN SYSTEM AND TECHNOLOGIES/CAMBRIDGE, MA	CNS-1050190	3,618 (R)	
ROCHESTER INSTITUTE OF TECHNOLOGY/ROCHESTER, NY	CMMI-1231840	19,504 (R)	
STATE UNIV OF NEW YORK BINGHAMTON/BINGHAMTON, NY	57724	10,946 (R)	
TEXAS A & M INIVERSITY/KINGSVILLE, TX	EEC-1042056	21,812 (R)	
TEXAS ENGINEERING STATION-TAMU/COLLEGE STATION, TX	CMMI-0709283	-76 (R)	
UCLA/LOS ANGELES, CA	CMMI-0802658	812 (R)	
UNIVERSITY OF CALIFORNIA/RIVERSIDE	29252	120,901 (R)	
UNIVERSITY OF ALABAMA/TUSCALOOSA, AL	CTS-0608896	3,888 (R)	
UNIVERSITY OF CALIFORNIA RIVERSIDE/RIVERSIDE, CA	903894	52,368 (R)	
UNIVERSITY OF MAINE/ORONO, ME	CBET-0553861	34,574 (R)	
UNIVERSITY OF MINNESOTA/MINNEAPOLIS, MN	EEC-0540834	2,500	
UNIVERSITY OF MINNESOTA/MINNEAPOLIS, MN	EEC-0540834	600,273 (R)	
UNIVERSITY OF MISSOURI/ROLLA, MISSOURI	EFRI-0836017	144,012 (R)	
VIRGINIA TECH/BLACKSBURG, VA	CMMI-1132373	105,312 (R)	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
National Science Foundation			
Program Total		<u>20,803,716</u>	
47.049 Mathematical and Physical Sciences			
Direct		\$ 17,644,369 (R)	
Through: ASSOCIATION FOR WOMENT IN MATHEMATICS	23-7354959	1,315	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	68,781 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	29,225 (R)	
HOPE COLLEGE	UNKNOWN	31,768 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUDATION	371535589	7,515 (R)	
UNIVERSITY OF FLORIDA	59-6002052	8,046 (R)	
UNIVERSITY OF FLORIDA	20220	86,603 (R)	
WAYNE STATE UNIVERSITY	20279	2,645 (R)	
DUKE UNIVERSITY/DURHAM, NC	DMS-0635449	21,784	
INSTITUTE FOR ADVANCED STUDY/PRINCETON, NJ	NSF DMS-0635607	9,257 (R)	
PURDUE UNIVERSITY/WEST LAFAYETTE, IN	1037992-CHE	133,349 (R)	
TEXAS ENGINEERING STATION-TAMU	DMR-0844082	97,301 (R)	
UNIVERSITY OF MINNESOTA/MINNEAPOLIS, MN	DMR-0709584	5,797 (R)	
UNIVERSITY OF MINNESOTA/MINNEAPOLIS, MN	DMR-0819885	120,518 (R)	
UNIVERSITY OF NORTH CAROLINA/CHAPEL HILL, NC	DMR-1105147	47,991 (R)	
UNIVERSITY OF WASHINGTON/SEATTLE, WA	DMR-0120967	970,070 (R)	
Program Total		<u>19,286,334</u>	
47.049 ARRA-Mathematical and Physical Sciences			
Direct		82,982 (R)	
Through: UNIVERSITY OF ILLINOIS/CHICAGO,IL	NSF DMS-0914802	51,705 (R)	
Program Total		<u>134,687</u>	
47.050 Geosciences			
Direct		9,224,156 (R)	
Through: ASPEN GLOBAL CHANGE INSTITUTE	UNKNOWN	23,263 (R)	
CLARK UNIVERSITY	20006	142,959 (R)	
MARINE BIOLOGICAL LABORATORY	67228	30,638 (R)	
OHIO STATE UNIVERSITY	UNKNOWN	10,026 (R)	
OLD DOMINION	93_120, 93_121	40,189 (R)	
SC SEA GRANT CONSORTIUM	68764	32,585 (R)	
UNIVERSITY OF LOUISVILLE	UNKNOWN	31,574 (R)	
UNIVERSITY OF NEW HAMPSHIRE	UNKNOWN	9,965 (R)	
CONSORT OF UNIV RES IN EARTHQUAKE ENG/RICHMOND, CA	CMMI-0721399	39,129 (R)	
DREXEL UNIVERSITY/PITTSBURGH, PA	627227	41,646 (R)	
IRIS/ARLINGTON, VA	EAR-0733069	19,404 (R)	
UNIVERSITY OF CALIFORNIA/DAVIS, CA	ATM-0807702	19,197 (R)	
UNIVERSITY OF CALIFORNIA/SAN DIEGO/LAJOLLA, CA	OCE0417616	5,620 (R)	
UNIVERSITY OF CALIFORNIA/SAN DIEGO/LAJOLLA, CA	OCE-1026607	24,780 (R)	
UNIVERSITY OF SOUTHERN CALIFORNIA/MARINA DEL RAY, CA	EAR-0529922	33,961 (R)	
Program Total		<u>9,729,092</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
National Science Foundation			
47.070	Computer and Information Science and Engineering		
Direct		\$ 15,049,795 (R)	
Through:			
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	3,624 (R)
	UNIVERSITY OF ARIZONA	20266	4,687 (R)
	WASHINGTON STATE UNIVERSITY	UNKNOWN	70,427 (R)
	BBN SYSTEM AND TECHNOLOGIES, ARLINGTON,VA	UNKNOWN	64,392 (R)
	COMPUTING RESEARCH ASSOCIATION/WASHINGTON, DC	1019343	134,831 (R)
	HAMPTON UNIVERSITY/HAMPTON,VA	CNS-1042466	6,811
	PURDUE UNIVERSITY/WEST LAFAYETTE, IN	CNS-0958487	13,591
	UNIVERSITY OF KENTUCKY RESEARCH FDN	EPS-0814194	32,127 (R)
	UNIVERSITY OF MARYLAND BALT COUNTY/BALTIMORE, MD	CNS-1061621	43,074 (R)
	UNIVERSITY OF NOTRE DAME/SOUTH BEND, IN	CNS-1004014	2,606 (R)
Program Total		15,425,965	
47.074	Biological Sciences		
Direct		14,800,946 (R)	
Through:			
	AMERICAN STATISTICAL ASSOC	68002	17,088 (R)
	DREXEL UNIVERSITY	68846	17,275 (R)
	GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	372,210 (R)
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	171,090 (R)
	INDIANA UNIVERSITY	20235	315,609 (R)
	IOWA STATE UNIVERSITY	20291	216,460 (R)
	KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	37-1535589	233,061 (R)
	LOUISIANA STATE UNIVERSITY	20252	2,658 (R)
	NEW YORK UNIVERSITY	29241	63,495 (R)
	OHIO STATE UNIVERSITY	31-6401599	12,725 (R)
	PENNSYLVANIA STATE UNIVERSITY	20269	132,138 (R)
	UNIVERSITY OF ARIZONA	20266	121,857 (R)
	UNIVERSITY OF CALIFORNIA	20218	374,953 (R)
	UNIVERSITY OF CONNECTICUT	20219	20 (R)
	UNIVERSITY OF MICHIGAN	20234	62,061 (R)
	UNIVERSITY OF PUERTO RICO	20414	56,083 (R)
	UNIVERSITY OF WISCONSIN	20232	45,542 (R)
	VIRGINIA COMMONWEALTH UNIV	20368	13,760 (R)
	VIRGINIA POLYTECHNIC INSTITUTE	20233	5,747 (R)
	ARIZONA STATE UNIVERSITY/TEMPE, AZ	EEC-0080012	139,643 (R)
	DUKE UNIVERSITY/DURHAM, NC	DBI-0820624	108,742 (R)
	PURDUE UNIVERSITY/WEST LAFAYETTE, IN	UNKNOWN	100,310 (R)
	UNIVERSITY OF CALIFORNIA/DAVIS	20423	52,695 (R)
Program Total		17,436,168	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
National Science Foundation			
47.075	Social, Behavioral, and Economic Sciences		
Direct		\$ 2,426,397	(R)
Through:			
	COLUMBIA UNIVERSITY	68698	23,966 (R)
	RESCH FDN STATE UNIV NEW YORK	69125	-547 (R)
	RESEARCH FOUNDATION OF SUNY	UNKNOWN	36,622 (R)
	ARIZONA STATE UNIVERSITY/TEMPE, AZ	SES-0937591	261,565 (R)
	CLARK ATLANTA UNIVERSITY/ATLANTA, GA	DMR 0934142	89,925 (R)
	COMPUTING RESEARCH ASSOCIATION/WASHINGTON, DC	CNS-0937060	32,103 (R)
	GALLAUDET UNIVERSITY/WASHINGTON,DC	SBE-0541953	39,212 (R)
	GALLAUDET UNIVERSITY/WASHINGTON,DC	SBE-1041725	15,651 (R)
	NEW MEXICO HIGHLANDS UNIVERSITY/LAS VEGAS, NM	DMR-0934212	116,795 (R)
	UNIVERSITY NORTH CAROLINA CHAPEL HIL	20228	1,362 (R)
Program Total		<u>3,043,051</u>	
47.076	Education and Human Resources		
Direct		15,931,420	(R)
Through:			
	CLARK ATLANTA UNIVERSITY	UNKNOWN	53,938 (R)
	CLARK ATLANTA UNIVERSITY	HRD-0503372	9,365
	CLEVELAND STATE UNIVERSITY	34-0966056	10,000 (R)
	COUNCIL OF GRAD SCH & PETERSON	68528	1,099 (R)
	GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	76,655 (R)
	GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	548,862
	KCP TECHNOLOGIES	61621	56,399 (R)
	KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUDATION	37-1535589	16,552 (R)
	KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUDATION	37-1535589	614,939
	TEXAS ENGINEERING EXPERIMENT STATION	DUE-0801893	83,054
	UNIVERSITY OF CALIFORNIA/OAKLAND,CA	11-MESA-631188-51-65	3,562
	UNIVERSITY OF MASS - DARTMOUTH	20396	17,996 (R)
	AGNES SCOTT COLLEGE/DECATUR, GA	DUE-0836997	14,368 (R)
	MICHIGAN TECHNOLOGICAL UNIVERSITY/HOUGHTON, MICH	ORL-0833542	5,686
	MID-CONTINENT RES FOR EDU AND LEARNING/DENVER, CO	DRL-0822128	37,132
	UNIVERSITY OF MARYLAND/COLLEGE PARK	20223	24,693 (R)
	UNIVERSITY OF PITTSBURGH/PITTSBURGH, PA	DRL-0741685	101,643 (R)
	UNIVERSITY OF WYOMING/LARAMIE, WYOMING	DGE-0948027	5,732
	VIRGINIA TECH	HRD-0936704	11,081 (R)
Program Total		<u>17,624,176</u>	
47.078	Polar Programs		
Direct		778,924	(R)
Through:			
	PURDUE UNIVERSITY	20213	2,033 (R)
	UNIVERSITY CORP FOR ATMOSPH RESEARC/BOULDER COLORADO	ATM-0301213	-258 (R)
Program Total		<u>780,699</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
National Science Foundation			
47.079	International Science and Engineering (OISE)		
Direct		\$ 569,754 (R)	
Through:	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	1,096	
	UNIVERSITY OF NEVADA LAS VEGAS 29238	22,640 (R)	
Program Total		593,490	
47.080	Office of Cyberinfrastructure		
Direct		2,128,564 (R)	
Through:	UNIVERSITY OF ILLINOIS/URBANA, ILLINOIS OCI-1047916	42,944 (R)	
Program Total		2,171,508	
47.081	Office of Experimental Program to Stimulate Competitive Research		
Through:	UNIVERSITY OF KENTUCKY RESEARCH FDN/LEXINGTON,KY EPS-0814194	49,068 (R)	
Program Total		49,068	
47.082	ARRA-Trans-NSF Recovery Act Reasearch Support		
Direct		8,103,699 (R)	
Through:	KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUADATION 37-1535589	189,119	
	KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUADATION 37-1535589	36,578 (R)	
	UNIVERSITY OF ILLINOIS 20221	59,082 (R)	
	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION 616033693	819 (R)	
	UNIVERSITY OF VERMONT 20310	26,806 (R)	
	BBN SYSTEM AND TECHNOLOGIES, ARLINGTON,VA CNS-0944089	141,888 (R)	
	OAK RIDGE NATIONAL LAB DE-AC05-00OR22725	15,073 (R)	
	OAK RIDGE NATIONAL LAB DE-AC05-00OR22725	9,084	
	UNIVERSITY OF TENNESSEE IOS-1041871	105,732 (R)	
	UNIVERSITY OF TEXAS-PAN AMERICAN/EDINBURG, TX DBI-0934013	36,021 (R)	
Program Total		8,723,901	
47.OFA	Other Federal Assistance		
Direct		131,157 (R)	
Through:	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	8,455 (R)	
	UNIVERSITY OF CINCINNATI UNKNOWN	38,826 (R)	
Program Total		178,438	
47.OFA	ARRA-Other Federal Assistance		
Direct		10,970 (R)	
Program Total		10,970	
AGENCY TOTAL		\$ 115,991,263	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Small Business Administration			
59.006 8(a) Business Development Program			
Direct		\$ 13,193	
Program Total		<u>13,193</u>	
59.007 7(j) Technical Assistance			
Direct		15,617	
Through: GREENFIELD ADVISORS/ATLANTA, GA	SB1341-11-SE-1446	20,406 (R)	
Program Total		<u>36,023</u>	
59.037 Small Business Development Centers			
Direct		4,265,521 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	122,112	
Program Total		<u>4,387,633</u>	
59.058 Federal and State Technology Partnership Program			
Direct		62,803 (R)	
Program Total		<u>62,803</u>	
59.061 State Trade and Export Promotion Pilot Grant Program			
Direct		485,114	
Program Total		<u>485,114</u>	
59.OFA Other Federal Assistance			
Direct		62,040	
Program Total		<u>62,040</u>	
AGENCY TOTAL		<u>\$ 5,046,806</u>	
Veterans Affairs, U.S. Department of			
64.008 Veterans Domiciliary Care			
Direct		\$ 80,709 (R)	
Program Total		<u>80,709</u>	
64.009 Veterans Medical Care Benefits			
Direct		33,678 (R)	
Program Total		<u>33,678</u>	
64.013 Veterans Prosthetic Appliances			
Direct		32,112	
Program Total		<u>32,112</u>	
64.015 Veterans State Nursing Home Care			
Direct		12,662,829	
Program Total		<u>12,662,829</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Veterans Affairs, U.S. Department of			
64.016 Veterans State Hospital Care			
Direct		\$ 8,862 (R)	
Program Total		<u>8,862</u>	
64.018 Sharing Specialized Medical Resources			
Direct		44,348 (R)	
Program Total		<u>44,348</u>	
64.024 VA Homeless Providers Grant and Per Diem Program			
Direct		11,853 (R)	
Program Total		<u>11,853</u>	
64.027 ARRA-Post-9/11 Veterans Educational Assistance			
Direct		2,463,678	
Program Total		<u>2,463,678</u>	
64.028 Post-9/11 Veterans Educational Assistance			
Direct		1,864,786	
Program Total		<u>1,864,786</u>	
64.101 Burial Expenses Allowance for Veterans			
Direct		147,212	
Program Total		<u>147,212</u>	
64.116 Vocational Rehabilitation for Disabled Veterans			
Direct		102,115	
Program Total		<u>102,115</u>	
64.120 Post-Vietnam Era Veterans' Educational Assistance			
Direct		647,501	
Program Total		<u>647,501</u>	
64.203 State Cemetery Grants			
Direct		1,766,664	
Program Total		<u>1,766,664</u>	
64.OFA Other Federal Assistance			
Direct		52,643 (R)	
Program Total		<u>52,643</u>	
AGENCY TOTAL		<u>\$ 19,918,990</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Environmental Protection Agency			
66.032 State Indoor Radon Grants			
Direct		\$ 225,074	
Program Total		<u>225,074</u>	
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			
Direct		615,656	
Through: SE STATES AIR RESOURCE MANAGERS INC/FOREST PARK,GA	XA-95411009/XA-96431	207,452 (R)	
Program Total		<u>823,108</u>	
66.039 National Clean Diesel Emissions Reduction Program			
Direct		2,579,620	
Program Total		<u>2,579,620</u>	
66.039 ARRA-National Clean Diesel Emissions Reduction Program			
Direct		1,299,563 (R)	
Through: COBB COUNTY/MARIETTA, GA	2A-95428710-0	190,325 (R)	
Program Total		<u>1,489,888</u>	
66.040 State Clean Diesel Grant Program			
Direct		39,139	
Program Total		<u>39,139</u>	
66.040 ARRA-State Clean Diesel Grant Program			
Direct		127,100	
Program Total		<u>127,100</u>	
66.124 Coastal Wetlands Planning Protection and Restoration Act			
Direct		5,852 (R)	
Program Total		<u>5,852</u>	
66.202 Congressionally Mandated Projects			
Through: CONSORTIUM FOR PLANT BIOTECH R	68714	187,746 (R)	
CONSORTIUM FOR PLANT BIOTECH/ST SIMONS ISLAND, GA	EM-83438801-1	14,174 (R)	
Program Total		<u>201,920</u>	
66.309 Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice			
Direct		3,998	
Program Total		<u>3,998</u>	
66.419 Water Pollution Control State, Interstate, and Tribal Program Support			
Direct		347,062	
Program Total		<u>347,062</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Environmental Protection Agency			
66.432 State Public Water System Supervision			
Direct		\$ 62,063	
Program Total		<u>62,063</u>	
66.436 Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act			
Through: VARIOUS OTHER STATES	20204	2,570 (R)	
Program Total		<u>2,570</u>	
66.454 Water Quality Management Planning			
Direct		509,796	
Program Total		<u>509,796</u>	
66.458 Capitalization Grants for Clean Water State Revolving Funds			
Direct		42,420,663	
Program Total		<u>42,420,663</u>	(3)
66.458 ARRA-Capitalization Grants for Clean Water State Revolving Funds			
Direct		4,405,120	
Program Total		<u>4,405,120</u>	(3)
66.460 Nonpoint Source Implementation Grants			
Direct		4,670,223	
Program Total		<u>4,670,223</u>	
66.461 Regional Wetland Program Development Grants			
Direct		335,330 (R)	
Program Total		<u>335,330</u>	
66.468 Capitalization Grants for Drinking Water State Revolving Funds			
Direct		26,640,368	
Program Total		<u>26,640,368</u>	(3)
66.468 ARRA-Capitalization Grants for Drinking Water State Revolving Funds			
Direct		1,812,643	
Program Total		<u>1,812,643</u>	(3)
66.472 Beach Monitoring and Notification Program Implementation Grants			
Direct		268,512	
Program Total		<u>268,512</u>	
66.474 Water Protection Grants to the States			
Direct		61,407	
Program Total		<u>61,407</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Environmental Protection Agency			
66.509	Science To Achieve Results (STAR) Research Program		
Direct		\$ 951,025 (R)	
Through:	UNIVERSITY OF ALABAMA-TUSCALOOSA	UNKNOWN	2,724 (R)
	CLEMSON UNIVERSITY/CLEMSON, SC	RD-83388601	19,804 (R)
	EMORY UNIVERSITY/ATLANTA, GA	RD-83479901-1	418,634 (R)
	EMORY UNIVERSITY/ATLANTA, GA	RD83479901-01	8,958 (R)
	UNIVERSITY OF WISCONSIN/MADISON, WISCONSIN	RD-83503901-0	19,448 (R)
Program Total		<u>1,420,593</u>	
66.511	Office of Research and Development Consolidated Research/Training/Fellowships		
Through:	ARIZONA STATE UNIVERSITY	RD-83385601	1,237 (R)
Program Total		<u>1,237</u>	
66.514	Science To Achieve Results (STAR) Fellowship Program		
Direct		53,985 (R)	
Program Total		<u>53,985</u>	
66.516	P3 Award: National Student Design Competition for Sustainability		
Direct		27,644 (R)	
Program Total		<u>27,644</u>	
66.605	Performance Partnership Grants		
Direct		11,841,984	
Program Total		<u>11,841,984</u>	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance		
Direct		300,827	
Program Total		<u>300,827</u>	
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements		
Direct		69,881	
Program Total		<u>69,881</u>	
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
Direct		474,415	
Program Total		<u>474,415</u>	
66.708	Pollution Prevention Grants Program		
Direct		67,525	
Program Total		<u>67,525</u>	
66.709	Multi-Media Capacity Building Grants for States and Tribes		
Direct		6,810	
Program Total		<u>6,810</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Environmental Protection Agency			
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		
Direct		\$ 73,645 (R)	
Program Total		<u>73,645</u>	
66.717	Source Reduction Assistance		
Direct		10,666	
Program Total		<u>10,666</u>	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
Direct		305,292	
Program Total		<u>305,292</u>	
66.804	Underground Storage Tank Prevention, Detection and Compliance Program		
Direct		1,236,092	
Program Total		<u>1,236,092</u>	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
Direct		2,244,232	
Program Total		<u>2,244,232</u>	
66.805	ARRA-Leaking Underground Storage Tank Trust Fund Corrective Action Program		
Direct		1,465,640	
Program Total		<u>1,465,640</u>	
66.808	Solid Waste Management Assistance Grants		
Direct		55,075	
Program Total		<u>55,075</u>	
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements		
Direct		584,120	
Program Total		<u>584,120</u>	
66.817	State and Tribal Response Program Grants		
Direct		836,667	
Program Total		<u>836,667</u>	
66.951	Environmental Education Grants		
Through: DOW AGROSCIENCES LLC	61551	83,609 (R)	
Program Total		<u>83,609</u>	
AGENCY TOTAL		<u><u>\$ 108,191,395</u></u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Nuclear Regulatory Commission			
77.006	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		
Direct		\$ 433,549 (R)	
Through:	M. TUTTLE AND ASSOCIATES/GEORGETOWN,ME NRC-HQ-11-C-04-0041	4,874 (R)	
Program Total		<u>438,423</u>	
77.007	U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)		
Direct		37,238	
Program Total		<u>37,238</u>	
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
Direct		468,828 (R)	
Program Total		<u>468,828</u>	
AGENCY TOTAL		<u>\$ 944,489</u>	
Energy, U.S. Department of			
81.003	Granting of Patent Licenses		
Direct		\$ 2,495,299 (R)	
Program Total		<u>2,495,299</u>	
81.036	Inventions and Innovations		
Through:	ARGONNE NATIONAL LABORATORY 68067	36,929 (R)	
	MARINE BIOLOGICAL LABORATORY 67228	22,561 (R)	
	UT-BATTELLE LLC 67929	4,472,221 (R)	
	OAK RIDGE NATL LAB/OAK RIDGE, TN DE-AC05-00OR22725	38,899 (R)	
	PACIFIC NORTHWEST NATIONAL LAB DE-AC05-76RL01830	-4,360 (R)	
Program Total		<u>4,566,250</u>	
81.041	State Energy Program		
Direct		566,266	
Program Total		<u>566,266</u>	
81.041	ARRA-State Energy Program		
Direct		45,456,583 (R)	
Program Total		<u>45,456,583</u>	
81.042	Weatherization Assistance for Low-Income Persons		
Direct		1,440,150	
Program Total		<u>1,440,150</u>	
81.042	ARRA-Weatherization Assistance for Low-Income Persons		
Direct		34,513,359	
Program Total		<u>34,513,359</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of			
81.049	Office of Science Financial Assistance Program		
Direct		\$ 10,877,491	(R)
Through:	ARGONNE NATIONAL LABORATORY	68067	116,352 (R)
	DUKE UNIVERSITY	67922	34,112 (R)
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	179,045 (R)
	LOS ALAMOS	93_237, 93_238	173,784 (R)
	OAK RIDGE NATIONAL LAB	UNKNOWN	561 (R)
	OAK RIDGE NATIONAL LAB	UNKNOWN	18,064 (R)
	SAVANNAH RIVER NUCLEAR SOLUTION	235,236	-15,435 (R)
	UNIVERSITY OF CALIFORNIA	20218	56,630 (R)
	UNIVERSITY OF WASHINGTON	20292	47,553 (R)
	UNIVERSITY OF WISCONSIN	20232	21,406 (R)
	AERODYNE RESEARCH INCORPORATED/BILLERICA, MA	DE-SC000602	4,560 (R)
	ARGONNE NATL LAB/UCHICAGO ARGONNE LLC/ARGONNE, IL	DE-AC02-06CH11357	92,258 (R)
	ARIZONA STATE UNIVERSITY/TEMPE, AZ	ASU -DWS0684	167,873 (R)
	CARNEGIE MELLON INSTITUTE/PITTSBURGH, PA	DE-SC0002448	170,030 (R)
	CHEVRONTEXACO	SO 4523551	259,457 (R)
	CLEMSON UNIVERSITY/CLEMSON, SC	DE-FE0004542	28,443 (R)
	COMPACT MEMBRANE SYSTEMS	DE-FG02-08ER86343	12,206 (R)
	CONTINUUM DYNAMICS INC/EWING, NJ	DE-SC0004403	105,386 (R)
	FLORIDA STATE UNIVERSITY/TALLAHASSEE, FLA	DE-FG02-07ER46451	83,405 (R)
	IDAHO NATIONAL LAB/BEA/IDAHO FALLS	DE-AC07-05ID14517	692,776 (R)
	IDAHO STATE UNIV/POCATELLO, ID	ORDER00105/00043028	59,659 (R)
	KENT STATE UNIVERSITY/KENT, OHIO	DE-SC0001412	110,763 (R)
	LAWRENCE BERKELEY NAT LAB/UNIVERSITY OF CALIFORNIA	DE-AC02-05CH11231	769,984 (R)
	LLNL/LAWRENCE LIVERMORE NATL SEC LLC/LIVERMORE,CA	DE-AC52-07NA27344	75,398 (R)
	LOS ALAMOS NAT LAB/LOS ALAMOS NATIONAL SECURITY	DE-AC52-06NA25396	69,507 (R)
	LSU/BATON ROUGE, LA	DE-SC0001058	166,087 (R)
	NEI CORPORATION/PISCATAWAY, NY	DE-FG02-08ER85101	8,757 (R)
	OAK RIDGE ASSOCIATED UNIV/OAK RIDGE, TENNESSEE	UNKNOWN	5,000 (R)
	OAK RIDGE NATL LAB/UT BATTELLE LLC	DE-AC05-00OR22725	1,113,704 (R)
	OAK RIDGE NATL LAB/UT BATTELLE LLC	DE-AC0500OR22725	32,514 (R)
	OG TECHNOLOGIES/ANN ARBOR, MI	DE-SC0001570	40,796 (R)
	PACIFIC NW NATL LAB/BATTELLE MEMORIAL INST	DE-AC05-76RL01830	56,785 (R)
	PACIFIC NW NATL LAB/BATTELLE MEMORIAL INST	DE-AC02-98CH10886	180,987 (R)
	PALL CORPORATION/PENSACOLA, FL	DE-FE0001181	73,123 (R)
	PHOSPHOR TECH CORPORATION/MABLETON, GA	FE-0004224	62,739 (R)
	POLYMER AGING CONCEPTS INC/DAHLONEGA, GA	DE-SC0001967	8,601 (R)
	PRINCETON UNIVERSITY/PLAINSBORO, NJ	DE-FG02-04ER46165	64,280 (R)
	PROJECT PERFORMANCE CORP/MCLEAN, VA	DE-DT0000016	402,404 (R)
	RESERVOIR LABS INC	DE-FG02-08ER85149	4,775 (R)
	SANDIA NATIONAL LABS	1208307	27,687 (R)
	SANDIA NATL LABS/SANDIA CORP	1183476	599,766 (R)
	SANDIA NATL LABS/SANDIA CORP	1188989	19,667 (R)
	SANDIA NATL LABS/SANDIA CORP	SF6432-EI	30,183 (R)

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		PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of				
Through:	SANDIA NATL LABS/SANDIA CORP	1075167	\$ 104,377 (R)	
	SANDIA NATL LABS/SANDIA CORP	1091889	64,140 (R)	
	SANDIA NATL LABS/SANDIA CORP	1155042	31,886	
	SANDIA NATL LABS/SANDIA CORP	1155042	9,336 (R)	
	SAVANNAH RIVER NATIONAL LAB/ AIKEN, SC	DE-AC09-08SR22470	11,427	
	SOUTH CAROLINA STATE UNIVERSITY/ORANGEBURG, SC	DE-FG07-005ID14692	-13,283 (R)	
	SOUTHWEST RESEARCH INSTITUTE	DE-FE0001057	94,053 (R)	
	SYRACUSE UNIVERSITY/SYRACUSE, NY	DE-AC07-05-ID14517	34,802 (R)	
	U.S. SOLAR HOLDINGS/BOISE, ID	DE-FC36-08-GO18155	18,836 (R)	
	UNIVERSITY OF AKRON/AKRON, OH	DE-SC0005364	88,749 (R)	
	UNIVERSITY OF DELAWARE/NEWARK, DE	DE-FG02-03ER15468	81,761 (R)	
	UNIVERSITY OF FLORIDA	DE-FG02-03ER15484	60,588 (R)	
	UNIVERSITY OF ILLINOIS/URBANA, ILLINOIS	DE-FG07-07ID14891	34,470 (R)	
	UNIVERSITY OF OKLAHOMA/NORMAN, OK	DE-SC0004601	121,167 (R)	
	UNIVERSITY OF SOUTH CAROLINA	102125	111,475 (R)	
	UNIVERSITY OF SOUTH CAROLINA/COLUMBIA, SC	DE-SC0001061	451,440 (R)	
	UNIVERSITY OF TENNESSEE	DE-SC0006662	78,710 (R)	
	UNIVERSITY OF WISCONSIN/MADISON, WISCONSIN	DE-FG02-05ER15731	14,546 (R)	
	URS ENERGY & CONSTRUCTION	DE-FE0004000	30,926 (R)	
	VANDERBILT UNIVERSITY/NASHVILLE, TN	DE-FC01-06320753	244,082 (R)	
	VARENTEC, INC / SAN JOSE, CA	DE-AR0000229	21,873 (R)	
Program Total			18,804,484	
81.049 ARRA-Office of Science Financial Assistance Program				
Through:	CITY OF ATLANTA	DE-EE0000801/001	64,805 (R)	
	FERMILAB/BATAVIA, IL	DE-AC02-07CH11359	45,131 (R)	
	NGIMAT/ATLANTA, GA	DE-SC0003274	179,242 (R)	
	NGIMAT/ATLANTA, GA	DE-SC0004657	-52,833 (R)	
	OG TECHNOLOGIES/ANN ARBOR, MI	DE-SC0003254	178,225 (R)	
	SIEMENS ORLANDO, FL	DE-FC26-05NT42644ARR	275,975 (R)	
	SIEMENS/ORLANDO, FL	DE-FC26-05NT42644	223,586 (R)	
	SIEMENS/ORLANDO, FL	DE-FC26-05NT242644	133,119 (R)	
	STONE MOUNTAIN TECHNOLOGIES INC/UNICOI, TN	DE=EE000985	213,904 (R)	
	ULTRASONIC TECHNOLOGIES INC/TAMPA, FL	DE-EE0004549	10,555 (R)	
	UNIVERSITY OF ARIZONA	DE-SC0001084	691,289 (R)	
	UT BATTELLE LLC/OAK RIDGE NATL LAB - TN	DE-AC05-00OR22725	94,706 (R)	
Program Total			2,057,704	
81.057 University Coal Research				
Direct			25,047 (R)	
Program Total			25,047	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of			
81.064 Office of Scientific and Technical Information			
Through: UT-BATTELLE LLC	67929	\$ 19,278 (R)	
Program Total		<u>19,278</u>	
81.079 Regional Biomass Energy Programs			
Through: SOUTH DAKOTA STATE UNIVERSITY	20387	12,175 (R)	
Program Total		<u>12,175</u>	
81.086 Conservation Research and Development			
Direct		346,285 (R)	
Through: IBM CORPORATION	DE-EE00002897	151,758 (R)	
NORTH CAROLINA STATE UNIVERSITY/RALEIGH, NC	DE-FC36-04GO14308	84,681 (R)	
Program Total		<u>582,724</u>	
81.086 ARRA-Conservation Research and Development			
Through: GE GLOBAL RESEARCH	61394	54,989 (R)	
EATON CORPORATION	DE-EE000911	103,040 (R)	
Program Total		<u>158,029</u>	
81.087 Renewable Energy Research and Development			
Direct		2,712,336 (R)	
Through: CONSORTIUM FOR PLANT BIOTECH R	68714	202,636 (R)	
RUTGERS UNIVERSITY	20214	21,776 (R)	
SOUTH DAKOTA STATE UNIVERSITY	20387	41,462 (R)	
UNIVERSITY OF ARKANSAS	20217	182,222 (R)	
UNIVERSITY OF ARKANSAS	20217	143,649 (R)	
ARIZONA STATE UNIVERSITY/TEMPE, AZ	DEEE0003372	98,852 (R)	
BALLARD POWER SYSTEMS/CANADA	DE-EE0000466	122,910 (R)	
BEA/IDAHO NATIONAL LAB/IDAHO FALLS	DE-AC07-OID14517	159,104 (R)	
OAK RIDGE ASSOCIATED UNIV/OAK RIDGE, TENNESSEE	7-24767	53,852 (R)	
OAK RIDGE NATL LAB/UT BATTELLE LLC	DE-AC05-00OR22725	68,753 (R)	
THE CONSORTIUM FOR PLANT BIOTE	DE-FG36-02GO12026-00	75,809 (R)	
UNIVERSITY OF CALIFORNIA/DAVIS	20423	24,770 (R)	
Program Total		<u>3,908,131</u>	
81.087 ARRA-Renewable Energy Research and Development			
Through: ALGENOL BIOFUELS/BONITRA SPRINGS, FL	DE-EE0002867	352,595 (R)	
COLORADO STATE UNIVERSITY	DE-EE0002627	194,208 (R)	
UNITED TECHNOLOGIES/EAST HARTFORD, CT	DE-EE0002770	65,418 (R)	
Program Total		<u>612,221</u>	
81.089 Fossil Energy Research and Development			
Direct		926,340 (R)	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of			
Through: UT-BATTELLE LLC	67929	\$ 8,873 (R)	
UNIVERSITY OF MISSISSIPPI	20273	72,611 (R)	
ASTROWATT INC/AUSTIN,TX	DE-EE0005404	65,200 (R)	
COMBUSTION RSCH & FLOW TECH	DE-SC0004465 MOD. 1	27,384 (R)	
CRYSTAL SOLAR/SANTA CLARA,CA	NEU-1-40054-01	227,496 (R)	
DROPLET MEASUREMENT TECHNOLOGIES/ BOULDER, CO	DE-0006354	40,609 (R)	
GE GLOBAL RESEARCH/NISKAYUNA, NY	DE-FE000714	60,737 (R)	
JOHNSON RES & DEVELOPMT CO/ATLANTA, GA	DE-SC0006454	40,000 (R)	
LLNL/LAWRENCE LIVERMORE NATL SEC LLC/LIVERMORE,CA	DE-AC52-07NA27344	91,946 (R)	
PARKER HANNIFIN CORPORATION/JACKSONVILLE, AL	DE-FE0005508	64,215 (R)	
PENNSYLVANIA STATE UNIV/UNIV PARK, PA	DE-NT0005054	64,806 (R)	
SANDIA NAT'L LABS/WESTERN ELECTRIC CO	DE-AC04-AL-85000	122 (R)	
SANDIA NAT'L LABS/WESTERN ELECTRIC CO	DE-AC04-AL-85000	10,561	
UT BATTELLE LLC/OAK RIDGE NATL LAB - TN	DE-AC05-00OR2725	163,482 (R)	
UT BATTELLE LLC/OAK RIDGE NATL LAB - TN	DE-AC05-00OR22725	340,845 (R)	
WASTREN ADVANTAGE INC/LENOIR CITY,TN	DE-EM0000323	3,074 (R)	
Program Total		2,208,301	
81.104 Office of Environmental Waste Processing			
Direct		350,464	
Through: SRSCRO	57-0986131	149,182	
Program Total		499,646	
81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions			
Through: SOUTHERN STATES ENERGY BOARD	58-0864888	244,512	
Program Total		244,512	
81.112 Stewardship Science Grant Program			
Through: LAWRENCE BERKELEY NATL LAB	20475	295,371 (R)	
Program Total		295,371	
81.113 Defense Nuclear Nonproliferation Research			
Direct		806,696 (R)	
Program Total		806,696	
81.117 Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance			
Direct		341,264	
Program Total		341,264	
81.117 ARRA-Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance			
Direct		277,849 (R)	
Program Total		277,849	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of			
81.119			
State Energy Program Special Projects			
Direct		\$ 88,950	
Through: SAVANNAH RIVER NUCLEAR SOLUTNS	61579	64 (R)	
Program Total		<u>89,014</u>	
81.121			
Nuclear Energy Research, Development and Demonstration			
Direct		433,294 (R)	
Program Total		<u>433,294</u>	
81.122			
Electricity Delivery and Energy Reliability, Research, Development and Analysis			
Direct		281,745 (R)	
Through: ARGONNE NATL LAB/UCHICAGO ARGONNE LLC/ARGONNE, IL	DE-AC02-06CH11357	64,307 (R)	
Program Total		<u>346,052</u>	
81.122			
ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis			
Direct		1,084,528 (R)	
Program Total		<u>1,084,528</u>	
81.123			
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program			
Through: ARGONNE NATIONAL LABORATORY	68067	33,702 (R)	
Program Total		<u>33,702</u>	
81.124			
Predictive Science Academic Alliance Program			
Through: SANDIA NATIONAL LABORATORIES	60965	53,210 (R)	
UT-BATTELLE LLC	67929	8,985 (R)	
Program Total		<u>62,195</u>	
81.126			
Federal Loan Guarantees for Innovative Energy Technologies			
Through: SAVANNAH RIVER NUCLEAR SOLUTNS	61579	234,350 (R)	
Program Total		<u>234,350</u>	
81.126			
ARRA-Federal Loan Guarantees for Innovative Energy Technologies			
Through: SAVANNAH RIVER NUCLEAR SOLUTNS	61579	52,743 (R)	
Program Total		<u>52,743</u>	
81.128			
ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)			
Direct		7,141,938	
Program Total		<u>7,141,938</u>	
81.133			
ARRA-Geologic Sequestration Training and Research Grant Program			
Direct		207,441 (R)	
Program Total		<u>207,441</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of			
81.135	Advanced Research and Projects Agency-Energy Financial Assistance Program		
Direct		\$ 278,303	(R)
Program Total		<u>278,303</u>	
81.135	ARRA-Advanced Research and Projects Agency-Energy Financial Assistance Program		
Direct		2,055,259	(R)
Through:	NORTH CAROLINA STATE UNIVERSITY 20211	643,206	(R)
	MA INST OF TECHNOLOGY/CAMBRIDGE, MA DE-AR0000123	156,134	(R)
	NEW PAX, INC DE-00000022	14,770	(R)
Program Total		<u>2,869,369</u>	
81.OFA	Other Federal Assistance		
Direct		413,513	(R)
Through:	BATTELLE MEMORIAL INSTITUTE UNKNOWN	4,413	(R)
	SAVANNAH RIVER NUCLEAR SOLUTNS 61579	109,727	(R)
Program Total		<u>527,653</u>	
AGENCY TOTAL		<u>\$ 133,251,921</u>	
Education, U.S. Department of			
84.002	Adult Education - Basic Grants to States		
Direct		\$ 19,093,206	
Through:	ERC INC DAAH01-03-C-R180	-59	(R)
Program Total		<u>19,093,147</u>	
84.007	Federal Supplemental Educational Opportunity Grants(SFA)		
Direct		9,041,667	
Program Total		<u>9,041,667</u>	
84.010	Title I Grants to Local Educational Agencies(TITLE1A)		
Direct		515,073,938	
Through:	CLARKE COUNTY SCHOOL DISTRICT 40092	171,100	(R)
	CLAYTON COUNTY PUBLIC SCHOOLS 586000212	3,157	
	GREENSBORO DREAMERS 69775	5,416	(R)
	PROJECT GRAD USA 76-0666426	2,500	
	WILKES COUNTY SCHOOL DISTRICT 41257	492	(R)
Program Total		<u>515,256,603</u>	
84.011	Migrant Education_State Grant Program		
Direct		9,728,414	
Through:	SOUTHERN PINE MIGRANT EDUCATIONAL AGENCY 58-1171281	59,097	
Program Total		<u>9,787,511</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Education, U.S. Department of			
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth			
Direct		\$ 1,224,951	
Program Total		<u>1,224,951</u>	
84.016 Undergraduate International Studies and Foreign Language Programs			
Direct		50,131 (R)	
Program Total		<u>50,131</u>	
84.017 International Research and Studies			
Direct		137,931 (R)	
Program Total		<u>137,931</u>	
84.021 Overseas Programs - Group Projects Abroad			
Direct		10,950 (R)	
Program Total		<u>10,950</u>	
84.027 Special Education_Grants to States(SEC-IDEA)			
Direct		335,707,443	
Program Total		<u>335,707,443</u>	
84.031 Higher Education_Institutional Aid			
Direct		17,490,385	
Program Total		<u>17,490,385</u>	
84.032 Federal Family Education Loans(SFA)			
Direct		46,272,743	724,393,673
Program Total		<u>46,272,743</u>	<u>724,393,673</u> (3)
84.033 Federal Work-Study Program(SFA)			
Direct		66,686,517	
Program Total		<u>66,686,517</u>	
84.038 Federal Perkins Loan Program_Federal Capital Contributions(SFA)			
Direct		218,305	38,309,745
Program Total		<u>218,305</u>	<u>38,309,745</u> (3)
84.042 TRIO_Student Support Services(TRIO)			
Direct		2,549,531	
Program Total		<u>2,549,531</u>	
84.044 TRIO_Talent Search(TRIO)			
Direct		1,752,313 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	335,888	
Program Total		<u>2,088,201</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
84.047	TRIO_Upward Bound(TRIO)		
Direct		\$ 5,243,589 (R)	
Through:	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	333,543	
Program Total		<u>5,577,132</u>	
84.048	Career and Technical Education -- Basic Grants to States		
Direct		39,713,213	
Through:	GA VOCATIONAL STAFF DEVELOPMENT CONSORTIUM CTAE6073	44,214	
Program Total		<u>39,757,427</u>	
84.063	Federal Pell Grant Program(SFA)		
Direct		771,217,319	
Program Total		<u>771,217,319</u>	
84.066	TRIO_Educational Opportunity Centers(TRIO)		
Direct		509,308	
Program Total		<u>509,308</u>	
84.116	Fund for the Improvement of Postsecondary Education		
Direct		994,057 (R)	
Through:	FLORIDA A&M UNIVERSITY 20315	21,958 (R)	
	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	26,476	
	HAROLD WASHINGTON COLLEGE 00165200	100	
	MICHIGAN STATE UNIVERSITY 20210	16,546 (R)	
	NATIONAL COMMISSION ON TEACHING AMERICA UNKNOWN	214 (R)	
	NATIONAL COMMISSION ON TEACHING AMERICA UNKNOWN	12,375 (R)	
	UNIVERSITY OF FLORIDA 20220	19,409 (R)	
Program Total		<u>1,091,135</u>	
84.120	Minority Science and Engineering Improvement		
Direct		106,375 (R)	
Program Total		<u>106,375</u>	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States(VRC)		
Direct		99,135,423	
Program Total		<u>99,135,423</u>	
84.129	Rehabilitation Long-Term Training		
Direct		148,989 (R)	
Program Total		<u>148,989</u>	
84.133	National Institute on Disability and Rehabilitation Research		
Direct		2,562,480 (R)	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Education, U.S. Department of			
Through: SYRACUSE UNIVERSITY/SYRACUSE, NY	H133A060094	\$ 27,392 (R)	
UNIVERSITY OF DENVER/DENVER, CO	ECCS-1028710	1,479 (R)	
Program Total		2,591,351	
84.141 Migrant Education_High School Equivalency Program			
Direct		524,432	
Program Total		524,432	
84.144 Migrant Education_Coordination Program			
Direct		33,075	
Program Total		33,075	
84.149 Migrant Education_College Assistance Migrant Program			
Direct		442,925	
Program Total		442,925	
84.153 Business and International Education Projects			
Direct		87,372 (R)	
Program Total		87,372	
84.169 Independent Living_State Grants(ILSG)			
Direct		485,444	
Program Total		485,444	
84.173 Special Education_Preschool Grants(SEC-IDEA)			
Direct		10,042,584	
Program Total		10,042,584	
84.177 Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind(ILS)			
Direct		767,372	
Program Total		767,372	
84.181 Special Education-Grants for Infants and Families(EIS-IDEA)			
Direct		16,310,078	
Program Total		16,310,078	
84.184 Safe and Drug-Free Schools and Communities_National Programs			
Direct		63,776	
Through: COBB COUNTY SCHOOL DISTRICT	6331	147,885 (R)	
COBB COUNTY SCHOOL DISTRICT	6331	89,453 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	27,166	
Program Total		328,280	
84.185 Byrd Honors Scholarships			
Direct		1,500	
Program Total		1,500	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Education, U.S. Department of			
84.186			
Safe and Drug-Free Schools and Communities_State Grants			
Direct		\$ 1,101,548	
Program Total		<u>1,101,548</u>	
84.187			
Supported Employment Services for Individuals with the Most Significant Disabilities			
Direct		801,907	
Program Total		<u>801,907</u>	
84.196			
Education for Homeless Children and Youth(EHCY)			
Direct		2,667,379	
Program Total		<u>2,667,379</u>	
84.200			
Graduate Assistance in Areas of National Need			
Direct		657,725 (R)	
Program Total		<u>657,725</u>	
84.213			
Even Start_State Educational Agencies			
Direct		1,119,801	
Program Total		<u>1,119,801</u>	
84.215			
Fund for the Improvement of Education			
Direct		288,811	
Through: COUNCIL ON ECONOMIC EDUCATION	36255	58,333 (R)	
DEKALB COUNTY BOARD OF HEALTH	UNKNOWN	116,072 (R)	
SAVANNAH - CHATHAM COUNTY PUBLIC SCHOOL SYSTEM	6251	16,452	
Program Total		<u>479,668</u>	
84.217			
TRIO_McNair Post-Baccalaureate Achievement(TRIO)			
Direct		302,545	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	171,753	
Program Total		<u>474,298</u>	
84.220			
Centers for International Business Education			
Direct		441,448 (R)	
Program Total		<u>441,448</u>	
84.224			
Assistive Technology			
Direct		610,467	
Program Total		<u>610,467</u>	
84.226			
Income Contingent Loan Program			
Direct		0	46,404
Program Total		<u>0</u>	<u>46,404 (3)</u>

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Education, U.S. Department of			
84.235			
Rehabilitation Services Demonstration and Training Programs			
Direct		\$ 207,256	
Program Total		<u>207,256</u>	
84.256			
Territories and Freely Associated States Education Grant Program			
Through: KENT STATE UNIVERSITY	UNKNOWN	31,087	
Program Total		<u>31,087</u>	
84.264			
Rehabilitation Training_Continuing Education			
Through: SYRACUSE UNIVERSITY/SYRACUSE, NY	H264A080021	54,764 (R)	
Program Total		<u>54,764</u>	
84.265			
Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training			
Direct		231,914	
Program Total		<u>231,914</u>	
84.268			
Federal Direct Student Loans(SFA)			
Direct		1,640,259,646	
Program Total		<u>1,640,259,646</u>	
84.282			
Charter Schools			
Direct		4,038,091	
Program Total		<u>4,038,091</u>	
84.287			
Twenty-First Century Community Learning Centers			
Direct		45,533,704	
Through: DOUGLAS COUNTY SCHOOL SYSTEM	40267	34,261 (R)	
GREENSBORO DREAMERS	69775	6,583 (R)	
NEWTON COUNTY SCHOOL SYSTEM	40269	19,637 (R)	
UNIVERSITY OF FLORIDA	20220	31,470 (R)	
Program Total		<u>45,625,655</u>	
84.305			
Education Research, Development and Dissemination			
Direct		1,837,201 (R)	
Through: DEKALB COUNTY BOARD OF HEALTH	UNKNOWN	95,136	
RUTGERS UNIVERSITY/PISCATAWAY, NJ	R305A0901210	200,644 (R)	
Program Total		<u>2,132,981</u>	
84.315			
Capacity Building for Traditionally Underserved Populations			
Direct		159,847	
Program Total		<u>159,847</u>	
84.318			
Educational Technology State Grants(ETSG)			
Direct		4,082,136	
Program Total		<u>4,082,136</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
84.323 Special Education - State Personnel Development			
Direct		\$ 1,244,202	
Program Total		<u>1,244,202</u>	
84.324 Research in Special Education			
Direct		2,122,815 (R)	
Through: UNIVERSITY OF TENNESSEE	62-6001636	61,223	
UNIVERSITY OF KENTUCKY	20222	25,643 (R)	
UNIVERSITY OF MINNESOTA	20225	93,891 (R)	
UNIVERSITY OF OREGON	UNKNOWN	110,504 (R)	
Program Total		<u>2,414,076</u>	
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			
Direct		835,723 (R)	
Program Total		<u>835,723</u>	
84.326 Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities			
Direct		335,167	
Program Total		<u>335,167</u>	
84.327 Special Education_Technology and Media Services for Individuals with Disabilities			
Direct		146,027	
Program Total		<u>146,027</u>	
84.333 Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities			
Direct		148,124 (R)	
Program Total		<u>148,124</u>	
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs			
Direct		793,677	
Through: BIBB COUNTY SCHOOL DISTRICT	6111	35,406	
Program Total		<u>829,083</u>	
84.335 Child Care Access Means Parents in School			
Direct		261,564	
Program Total		<u>261,564</u>	
84.336 Teacher Quality Partnership Grants(TQPG)			
Direct		3,810,892 (R)	
Program Total		<u>3,810,892</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Education, U.S. Department of			
84.350 Transition to Teaching			
Direct		\$ 1,610,968 (R)	
Through: DEKALB COUNTY SCHOOL SYSTEM	40254	33,134 (R)	
Program Total		<u>1,644,102</u>	
84.351 Arts in Education			
Through: ALLIANCE THEATRE	UNKNOWN	109,675 (R)	
Program Total		<u>109,675</u>	
84.358 Rural Education			
Direct		6,885,534	
Program Total		<u>6,885,534</u>	
84.365 English Language Acquisition Grants			
Direct		16,688,881 (R)	
Program Total		<u>16,688,881</u>	
84.366 Mathematics and Science Partnerships			
Direct		6,459,485	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	192,842	
JACKSON COUNTY SCHOOL SYSTEM	40243	50,636 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	11,679	
ROCKDALE COUNTY BOARD OF EDUCATION	7221	538	
Program Total		<u>6,715,180</u>	
84.367 Improving Teacher Quality State Grants			
Direct		68,345,173 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	309,348	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	66,798	
Program Total		<u>68,721,319</u>	
84.369 Grants for State Assessments and Related Activities			
Direct		14,954,167	
Program Total		<u>14,954,167</u>	
84.371 Striving Readers			
Direct		1,662,017	
Through: NATIONAL WRITING PROJECT	68636	43,440 (R)	
Program Total		<u>1,705,457</u>	
84.372 Statewide Data Systems(SWDS)			
Direct		2,418,674	
Program Total		<u>2,418,674</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Education, U.S. Department of			
84.373 Special Education_Technical Assistance on State Data Collection			
Direct		\$ 582,146 (R)	
Through: VANDERBILT UNIVERSITY	UNKNOWN	2,939 (R)	
Program Total		<u>585,085</u>	
84.375 Academic Competitiveness Grants(SFA)			
Direct		84,231	
Program Total		<u>84,231</u>	
84.376 National Science and Mathematics Access to Retain Talent (SMART) Grants(SFA)			
Direct		85,182	
Program Total		<u>85,182</u>	
84.377 School Improvement Grants(SIG)			
Direct		11,636,906	
Program Total		<u>11,636,906</u>	
84.378 College Access Challenge Grant Program			
Direct		3,749,375 (R)	
Program Total		<u>3,749,375</u>	
84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)(SFA)			
Direct		2,048,508	
Program Total		<u>2,048,508</u>	
84.382 Strengthening Minority-Serving Institutions			
Direct		2,256,149	
Program Total		<u>2,256,149</u>	
84.386 ARRA-Education Technology State Grants, Recovery Act(ETSG)			
Direct		6,439,558	
Program Total		<u>6,439,558</u>	
84.387 ARRA-Education for Homeless Children and Youth, Recovery Act(EHCY)			
Direct		529,409	
Program Total		<u>529,409</u>	
84.388 ARRA-School Improvement Grants, Recovery Act(SIG)			
Direct		29,645,836	
Program Total		<u>29,645,836</u>	
84.389 ARRA-Title I Grants to Local Educational Agencies, Recovery Act(TITLE1A)			
Direct		70,237,645	
Program Total		<u>70,237,645</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Education, U.S. Department of			
84.390	ARRA-Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act(VRC)		
Direct		\$ 11,013,425	
Program Total		<u>11,013,425</u>	
84.391	ARRA-Special Education Grants to States, Recovery Act(SEC-IDEA)		
Direct		57,056,027	
Program Total		<u>57,056,027</u>	
84.392	ARRA-Special Education - Preschool Grants, Recovery Act(SEC-IDEA)		
Direct		1,723,312	
Program Total		<u>1,723,312</u>	
84.393	ARRA-Special Education - Grants for Infants and Families, Recovery Act(EIS-IDEA)		
Direct		5,175,145	
Program Total		<u>5,175,145</u>	
84.395	ARRA-State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act		
Direct		69,018,526	
Through: FLORIDA DEPARTMENT OF EDUCATION	59-3474751	852	
DREW CHARTER SCHOOL ATLANTA,GA	S395A100050	128,659 (R)	
Program Total		<u>69,148,037</u>	
84.396	ARRA-State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act		
Through: FORSYTH COUNTY BD OF EDUCATION	40105	136,260 (R)	
OHIO STATE UNIVERSITY	UNKNOWN	286,934	
Program Total		<u>423,194</u>	
84.398	ARRA-Independent Living State Grants, Recovery Act(ILSG)		
Direct		115,867	
Program Total		<u>115,867</u>	
84.399	ARRA-Independent Living Services for Older Individuals Who are Blind, Recovery Act(ILS)		
Direct		533,096	
Program Total		<u>533,096</u>	
84.410	Education Jobs Fund		
Direct		4,004,085	
Program Total		<u>4,004,085</u>	
84.928	National Writing Project		
Direct		29,971 (R)	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Education, U.S. Department of			
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	\$ 30,909	
NATIONAL WRITING PROJECT	943130846	26,482	
UNIVERSITY OF CALIFORNIA	94-3130846	14,344	
UNIVERSITY OF CALIFORNIA	07-GA07	33,419	
Program Total		<u>135,125</u>	
84.OFA Other Federal Assistance			
Direct		114,537	
Through: OHIO STATE UNIVERSITY	UNKNOWN	30,042	
Program Total		<u>144,579</u>	
AGENCY TOTAL		<u>\$ 4,086,588,778</u>	<u>\$ 762,749,822</u>
Scholarship Foundations			
85.105 Agriscience Awards			
Through: CHRISTOPHER COLUMBUS FELLOW FN	69405	\$ 25,000 (R)	
Program Total		<u>25,000</u>	
AGENCY TOTAL		<u>\$ 25,000</u>	
National Archives and Records Administration			
89.003 National Historical Publications and Records Grants			
Direct		\$ 109,492	
Through: ATLANTA HISTORY CENTER	69336	7,278 (R)	
ATLANTA-FULTON PUBLIC LIBRARY	41267	5,892 (R)	
Program Total		<u>122,662</u>	
AGENCY TOTAL		<u>\$ 122,662</u>	
U.S. Election Assistance Commission			
90.401 Help America Vote Act Requirements Payments			
Direct		\$ 1,523,297	
Program Total		<u>1,523,297</u>	
90.403 U.S. Election Assistance Commission Research Grants			
Through: THE INFOR TECH & INNOV FDN (ITIF)/WASHINGTON,DC	EAC110149B	200,537 (R)	
THE INFOR TECH & INNOV FDN (ITIF)/WASHINGTON,DC	E4064914	67,527 (R)	
Program Total		<u>268,064</u>	
AGENCY TOTAL		<u>\$ 1,791,361</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
United States Institute of Peace			
91.001 Annual Grant Competition			
Direct		\$ 5,600 (R)	
Program Total		<u>5,600</u>	
AGENCY TOTAL		<u>\$ 5,600</u>	
Health and Human Services, U.S. Department of			
93.006 State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program			
Direct		\$ 58,566	
Program Total		<u>58,566</u>	
93.010 Community-Based Abstinence Education (CBAE)			
Through: FRIENDS OF COBB COMMISSION ON YOUTH	58-2119585	8,137 (R)	
Program Total		<u>8,137</u>	
93.019 Technical Assistance and Provision for Foreign Hospitals and Health Organizations			
Through: TASK FORCE FOR GLOBAL HEALTH/DECATUR, GA	UNKNOWN	10,909 (R)	
Program Total		<u>10,909</u>	
93.041 Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation			
Direct		229,382	
Program Total		<u>229,382</u>	
93.042 Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals			
Direct		536,650	
Program Total		<u>536,650</u>	
93.043 Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services			
Direct		495,741	
Program Total		<u>495,741</u>	
93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers(AC)			
Direct		9,542,962	
Through: SOUTHEAST GA REGIONAL DEVELOPMENT CENTER	AAA-2004-11	55,764	
Program Total		<u>9,598,726</u>	
93.045 Special Programs for the Aging_Title III, Part C_Nutrition Services(AC)			
Direct		16,286,314	
Program Total		<u>16,286,314</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.048	Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		
Direct		\$ 1,235,928	
Through:	UNIVERSITY OF CALIFORNIA - IRVINE 046705849	3,844 (R)	
Program Total		<u>1,239,772</u>	
93.048	ARRA-Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		
Through:	TEXAS A&M RESEARCH FOUND 69107	11,144 (R)	
Program Total		<u>11,144</u>	
93.051	Alzheimer's Disease Demonstration Grants to States		
Direct		1,213,762	
Program Total		<u>1,213,762</u>	
93.052	National Family Caregiver Support, Title III, Part E		
Direct		3,384,290	
Program Total		<u>3,384,290</u>	
93.053	Nutrition Services Incentive Program(AC)		
Direct		2,549,340	
Program Total		<u>2,549,340</u>	
93.061	Innovations in Applied Public Health Research		
Direct		636,412 (R)	
Through:	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES 68667	70,631 (R)	
	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	13,225 (R)	
	UNIVERSITY OF OKLAHOMA UNKNOWN	-16,450 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 2 R01 HL070531	148,173 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 1 RO1 HL085417-01A2	81,818 (R)	
	POLY-ORTH INTERNATIONAL/SHARON, MA 5R44HD057492	93,735 (R)	
	STATE UNI OF NEW YORK AT BINGHAMTON/BINGHAMTON, NY 1R01DC009429-01	6,731 (R)	
	TASK FORCE FOR GLOBAL HEALTH/DECATUR, GA S3800-26/28	156,018 (R)	
	TKC GLOBAL SOLUTIONS LLC/HERNDON, VA 200-2006-15969.0029	59,568 (R)	
Program Total		<u>1,249,861</u>	
93.063	Centers for Genomics and Public Health		
Direct		71,317 (R)	
Through:	WEBER SHANDWICK 61699	29,226 (R)	
Program Total		<u>100,543</u>	
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure		
Direct		9,486	
Program Total		<u>9,486</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.067	Global AIDS		
Through:	ASSOCIATION PUBLIC HEALTH LABS/SILVER SPRINGS, MD	U2G/PS001799	\$ 146,874 (R)
Program Total		<u>146,874</u>	
93.069	Public Health Emergency Preparedness		
Direct		13,144,115 (R)	
Through:	GSU RESEARCH AND SERVICE FOUNDATION, INC. EMORY UNIVERSITY/ATLANTA, GA	063828383 SP01TP000300	128,334 19,977 (R)
Program Total		<u>13,292,426</u>	
93.070	Environmental Public Health and Emergency Response		
Direct		647,846	
Program Total		<u>647,846</u>	
93.071	Medicare Enrollment Assistance Program		
Direct		16,138	
Program Total		<u>16,138</u>	
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants		
Direct		30,151	
Through:	ICF CONSULTING GROUP, INC.	61461	170,761 (R)
Program Total		<u>200,912</u>	
93.087	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		
Direct		146,990	
Program Total		<u>146,990</u>	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program		
Direct		460,082	
Program Total		<u>460,082</u>	
93.103	Food and Drug Administration_Research		
Direct		950,485 (R)	
Through:	UNIVERSITY OF CALIFORNIA/DAVIS	20423	59,991 (R)
Program Total		<u>1,010,476</u>	
93.107	Area Health Education Centers Point of Service Maintenance and Enhancement Awards		
Direct		325,880	
Program Total		<u>325,880</u>	
93.110	Maternal and Child Health Federal Consolidated Programs		
Direct		835,730 (R)	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
Through: EMORY UNIVERSITY	UNKNOWN	\$ 8,772 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	90,654	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	12,952 (R)	
HEMOPHILIA OF GEORGIA	5 H30 MC 00011-17	9,638	
UNIVERSITY OF TEXAS HEALTH SCIENCE	UNKNOWN	20,686 (R)	
Program Total		<u>978,432</u>	
93.113 Environmental Health			
Direct		180,730 (R)	
Through: FRED HUTCHINSON CANCER RSCH CT	68954	28,793 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	279,959 (R)	
MEDICAL UNIVERSITY OF S C	20305	453 (R)	
TULANE UNIVERSITY	67370	26,795 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5 PO1 ES016731-04	55,062 (R)	
EMORY UNIVERSITY/ATLANTA, GA	CHE0943980	24,177 (R)	
SCIMETRIKA LLC/DURHAM,NC	200-2009-31909	17,005 (R)	
Program Total		<u>612,974</u>	
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs			
Direct		2,748,242	
Program Total		<u>2,748,242</u>	
93.121 Oral Diseases and Disorders Research			
Direct		211,538 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	664,374 (R)	
COLUMBIA UNIVERSITY/NEW YORK, NY	1 RO1 DE018248-01A2	25,362 (R)	
Program Total		<u>901,274</u>	
93.127 Emergency Medical Services for Children			
Direct		-32,292	
Program Total		<u>-32,292</u>	
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices			
Direct		156,072	
Program Total		<u>156,072</u>	
93.135 Centers for Research and Demonstration for Health Promotion and Disease Prevention			
Direct		3,991	
Program Total		<u>3,991</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.136	Injury Prevention and Control Research and State and Community Based Programs		
Direct		\$ 2,080,112 (R)	
Through:	EMORY UNIVERSITY UNKNOWN	14,812 (R)	
	EMORY UNIVERSITY UNKNOWN	11,958 (R)	
	EMORY UNIVERSITY UNKNOWN	5,080 (R)	
	EMORY UNIVERSITY 580566256	8,461 (R)	
	EMORY UNIVERSITY 67128	4,166 (R)	
	KENT STATE UNIVERSITY UNKNOWN	20,254 (R)	
	UNIVERSITY OF CALIFORNIA, SAN DIEGO UNKNOWN	40,208 (R)	
Program Total		2,185,051	
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education		
Through:	UNIVERSITY OF TEXAS AT AUSTIN/AUSTIN,TX R01 ES016154-01	6,345 (R)	
Program Total		6,345	
93.150	Projects for Assistance in Transition from Homelessness (PATH)		
Direct		1,697,928	
Program Total		1,697,928	
93.161	Health Program for Toxic Substances and Disease Registry		
Direct		547,410 (R)	
Program Total		547,410	
93.172	Human Genome Research		
Through:	DUKE UNIVERSITY UNKNOWN	107,195 (R)	
Program Total		107,195	
93.173	Research Related to Deafness and Communication Disorders		
Direct		748,475 (R)	
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	371,642 (R)	
	UNIVERSITY OF UTAH UNKNOWN	48,880 (R)	
	EMORY UNIVERSITY S903949	13,774 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 5 R01 DC005017-07	82,343 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 2 R01 DC008342-06A1	19,309 (R)	
	UNIVERSITY OF CALIFORNIA/SANTA BARBARA 29248	25,737 (R)	
Program Total		1,310,160	
93.178	Nursing Workforce Diversity		
Direct		472,786	
Through:	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	334,794	
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	-865	
Program Total		806,715	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.184	Disabilities Prevention		
Through:	HEMOPHILIA OF GEORGIA UDD000862A	\$ 2,927	
Program Total		<u>2,927</u>	
93.185	Immunization Research, Demonstration, Public Information and Education_Training and Clinical Skills Improvement Projects		
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH 96-666-8691	13,213	
	INSTITUTE		
	UNIVERSITY OF CALGARY 70051	127,964 (R)	
Program Total		<u>141,177</u>	
93.191	Patient Navigator and Chronic Disease Prevention Program		
Direct		114,241 (R)	
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH 96-666-8691	108,128	
	INSTITUTE		
Program Total		<u>222,369</u>	
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
Direct		-484	
Program Total		<u>-484</u>	
93.206	Human Health Studies_Applied Research and Development		
Direct		822,199 (R)	
Through:	AXION BIOSYSTEMS 1 R43 NS071894-01A1	24,990 (R)	
	BETH ISRAEL DEACONESS MEDICAL 7R01HL083867-05	7,270 (R)	
	CENTER/BOSTON,MA		
	EMORY UNIVERSITY/ATLANTA, GA 1 RO1 CA1132065-01A2	47,268 (R)	
	EMORY UNIVERSITY/ATLANTA, GA AGT #042811	13,156 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 5R01MH080007-03	43,640 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 5 R01 NS054281-06	45,058 (R)	
	LSU/BATON ROUGE, LA 2 R01 NS054281	107,632 (R)	
	NEXTEK MOBILITY/ALBUQUERQUE,NM 1R43HD59334-01A2	12,176 (R)	
	OPENCELL TECHNOLOGIES INC/ATLANTA,GA 2R44RR025713-02	61,445 (R)	
	PREMITEC INC 2R42NS055430-02	35,040 (R)	
	RTI INTERNATIONAL / RESEARCH TRIANGLE PK, NC HHSA290201000024I	87,479 (R)	
	ST. JOHN GROUP / ATLANTA, GA 200-2011F-40641	19,244 (R)	
	UNIVERSITY OF PITTSBURGH/PITTSBURGH, PA 04.35214.25789	23,512 (R)	
Program Total		<u>1,350,109</u>	
93.211	Telehealth Programs		
Through:	GA PARTNERSHIP FOR TELEHEALTH INC / WAYCROSS, GA G22RH20212	30,000	
Program Total		<u>30,000</u>	
93.213	Research and Training in Complementary and Alternative Medicine		

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	\$ 468 (R)	
INSTITUTE			
TEXAS TECH UNIVERSITY	20244	-3,674 (R)	
Program Total		<u>-3,206</u>	
93.217 Family Planning_Services			
Direct		8,641,082	
Program Total		<u>8,641,082</u>	
93.224 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)(HCC)			
Direct		2,701,890	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	9,505	
INSTITUTE			
Program Total		<u>2,711,395</u>	
93.226 Research on Healthcare Costs, Quality and Outcomes			
Direct		1,468,582 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	46,579 (R)	
INSTITUTE			
EMORY UNIVERSITY/ATLANTA, GA	1 R18 HS017831-01	18,119 (R)	
Program Total		<u>1,533,280</u>	
93.231 Epidemiology Cooperative Agreements			
Through: UNIVERSITY OF MINNESOTA	20225	814,254 (R)	
Program Total		<u>814,254</u>	
93.236 Grants to States to Support Oral Health Workforce Activities			
Direct		438,019	
Program Total		<u>438,019</u>	
93.240 State Capacity Building			
Direct		152,520	
Program Total		<u>152,520</u>	
93.241 State Rural Hospital Flexibility Program			
Direct		469,529	
Program Total		<u>469,529</u>	
93.242 Mental Health Research Grants			
Direct		1,380,338 (R)	
Through: EMORY UNIVERSITY	UNKNOWN	7,828 (R)	
EMORY UNIVERSITY	UNKNOWN	9,182 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	1,125,327 (R)	
INSTITUTE			
INTERACTIVE SCIENCE IN 3D LLC	61665	5,166 (R)	
JEEVAN BIOSCIENCES	UNKNOWN	3,154 (R)	
SOUTHERN REGION SM FRUIT CONS	68534	299 (R)	
UNIVERSITY OF ILLINOIS	20221	9,070 (R)	
UNIVERSITY OF IOWA	20251	57,400 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5R01MH073719-04	-5,796	
EMORY UNIVERSITY/ATLANTA, GA	5 R01 MH050268	7,584 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5 K23 MH077869-03	5,196 (R)	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
Through: EMORY UNIVERSITY/ATLANTA, GA	1 R01 MH092902-01A2	\$ 36,340 (R)	
Program Total		<u>2,641,088</u>	
93.243 Substance Abuse and Mental Health Services_Projects of Regional and National Significance			
Direct		6,256,303 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	34,852 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	95,937	
MCFARLAND AND ASSOCIATES	280-08-05005	-13,696	
MOREHOUSE SCHOOL OF MEDICINE	581438873	6,866	
MOREHOUSE SCHOOL OF MEDICINE	58-0566205	5,017	
VA COMMONWEALTH UNIV STATE CONSORTIUM	UNKNOWN	17,878	
YALE UNIVERSITY/NEW HAVEN, CT	5 U79 TI020253-03	16,506 (R)	
Program Total		<u>6,419,663</u>	
93.247 Advanced Nursing Education Grant Program			
Direct		345,394	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	239,422	
Program Total		<u>584,816</u>	
93.251 Universal Newborn Hearing Screening			
Direct		207,750	
Program Total		<u>207,750</u>	
93.262 Occupational Safety and Health Program			
Direct		253,231 (R)	
Through: STATE UNIV OF NY/BUFFALO	20369	16,050 (R)	
UNIVERSITY OF SOUTH FLORIDA	20294	4,460 (R)	
UNIVERSITY OF WASHINGTON	20292	3,139 (R)	
UNIVERSITY OF ALABAMA AT BIRMINGHAM	20317	11,752 (R)	
Program Total		<u>288,632</u>	
93.264 Nurse Faculty Loan Program (NFLP)(SFA)			
Direct		0	120,055
Program Total		<u>0</u>	<u>120,055</u> (3)
93.268 Immunization Grants(IMC)			
Direct		7,761,012	121,308,348
Program Total		<u>7,761,012</u>	<u>121,308,348</u> (4)
93.269 Complex Humanitarian Emergency and War-Related Injury Public Health Activities			
Direct		2,515 (R)	
Program Total		<u>2,515</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.270	Adult Viral Hepatitis Prevention and Control		
Direct		\$ 79,518	
Program Total		<u>79,518</u>	
93.272	Alcohol National Research Service Awards for Research Training		
Direct		29,400 (R)	
Through: IOWA STATE UNIVERSITY	20291	19,811 (R)	
Program Total		<u>49,211</u>	
93.273	Alcohol Research Programs		
Direct		2,341,539 (R)	
Through: EMORY UNIVERSITY	67128	176,197 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	391,456 (R)	
UNIVERSITY OF SOUTHERN CALIFORNIA	68139	48,945 (R)	
Program Total		<u>2,958,137</u>	
93.279	Drug Abuse and Addiction Research Programs		
Direct		5,990,913 (R)	
Through: DARTMOUTH COLLEGE	68755	195,813 (R)	
EMORY UNIVERSITY	UNKNOWN	34,292 (R)	
EMORY UNIVERSITY	67128	151,607 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	571,012 (R)	
UNIVERSITY OF MICHIGAN	38-6006309	25,061 (R)	
UNIVERSITY OF SOUTH FLORIDA	20294	14,439 (R)	
EMORY UNIVERSITY	1 R01 DA040996-01	201,032 (R)	
UNIVERSITY OF CALIFORNIA/SAN FRANCIS	20458	4,277 (R)	
Program Total		<u>7,188,446</u>	
93.282	Mental Health National Research Service Awards for Research Training		
Direct		32,884 (R)	
Program Total		<u>32,884</u>	
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance		
Direct		13,849,859 (R)	
Through: EMORY UNIVERSITY	67128	4 (R)	
HEMOPHILIA OF GEORGIA	U 01 DD000201	2,842	
NATIONAL NETWORK OF PUBLIC HEALTH	UNKNOWN	98,753	
Program Total		<u>13,951,458</u>	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		
Direct		6,147,734 (R)	

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		PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of				
Through:	BME-EMORY NIH	1R90DA033462-01	\$ 36,806	
	BME-EMORY NIH	1T90DA032466-01	73,612	
	BETH ISRAEL DECONESS MEDICAL CENTER	UNKNOWN	72,279 (R)	
	BETH ISRAEL DECONESS MEDICAL CENTER	UNKNOWN	43,876 (R)	
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	1,769 (R)	
	UNIVERSITY OF OREGON	UNKNOWN	107,367 (R)	
	DREXEL UNIVERSITY/PITTSBURGH, PA	R01EB012855	184,013 (R)	
Program Total			6,667,456	
93.296	State Partnership Grant Program to Improve Minority Health			
Direct				103,206
Program Total			103,206	
93.297	Teenage Pregnancy Prevention Program			
Direct				3,455
Through:	GEORGIA CAMPAIGN FOR ADOLESCENT PREGNANCY PREVENTION	UNKNOWN	9,115	
Program Total			12,570	
93.301	Small Rural Hospital Improvement Grant Program			
Direct				432,012
Program Total			432,012	
93.307	Minority Health and Health Disparities Research			
Direct				3,425,219 (R)
Through:	FLORIDA STATE UNIVERSITY	20278	104,255 (R)	
	GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	288,588	
	SPECTRUM UNLIMITED	UNKNOWN	33,110 (R)	
	TEXAS A&M UNIVERSITY	20253	82,572 (R)	
Program Total			3,933,744	
93.310	Trans-NIH Research Support			
Direct				1,068,670 (R)
Through:	EMORY UNIVERSITY/ATLANTA, GA	1 R01CA163256-01	3,354 (R)	
	UNIVERSITY OF TEXAS AT AUSTIN/AUSTIN, TX	1R01GM095638-01	122,247 (R)	
Program Total			1,194,271	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students(SFA)			
Direct				0
Program Total				6,763 (3)
93.351	Research Infrastructure Programs			
Direct				385,637 (R)
Program Total			385,637	

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Health and Human Services, U.S. Department of			
93.358	Advanced Nursing Education Traineeships		
Direct		\$ 262,180 (R)	
Through:	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	49,214	
Program Total		<u>311,394</u>	
93.359	Nurse Education, Practice and Retention Grants		
Direct		1,377,938 (R)	
Program Total		<u>1,377,938</u>	
93.361	Nursing Research		
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	137,049 (R)	
Program Total		<u>137,049</u>	
93.364	Nursing Student Loans(SFA)		
Direct		0	1,617,269
Program Total			<u>1,617,269 (3)</u>
93.389	National Center for Research Resources		
Direct		4,874,364 (R)	
Through:	LOUISIANA STATE UNIVERSITY 20252	59,010 (R)	
	SCHILLINGER GENETICS INC 61682	92,382 (R)	
	CORNELL UNIVERSITY/ITHACA, NY 5 R01 RR020115-08	93,835 (R)	
	EMORY UNIVERSITY/ATLANTA, GA SULRR025008-05	1,023	
	EMORY UNIVERSITY/ATLANTA, GA 5 UL1 RR025008-05	9,889 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 5 UL1 RR025008-05	23,754	
	EMORY UNIVERSITY/ATLANTA, GA 5 UL1 RR025008-03	239,768 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 5 TL1 RR025010-03	1,380	
	EMORY UNIVERSITY/ATLANTA, GA 5 KL2 RR025009-05	109,033 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 5 TL1 RR025010-03	110 (R)	
	UNIVERSITY OF CALIFORNIA/SAN DIEGO 20421	99,249 (R)	
Program Total		<u>5,603,797</u>	
93.393	Cancer Cause and Prevention Research		
Direct		399,400 (R)	
Through:	FRED HUTCHINSON CANCER RSCH CT 68954	191,380 (R)	
	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	22,397 (R)	
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	1,122,615 (R)	
	INDIANA UNIVERSITY 20235	34,421 (R)	
	UNIVERSITY OF WASHINGTON 20292	58,744 (R)	
	WAKE FOREST UNIVERSITY UNKNOWN	184,281 (R)	
Program Total		<u>2,013,238</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.394	Cancer Detection and Diagnosis Research		
Direct		\$ 1,126,241 (R)	
Through:	BETH ISRAEL DECONESS MEDICAL CENTER UNKNOWN	132,732 (R)	
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE UNIVERSITY OF PENNSYLVANIA 20240	407,145 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 1U01CA151802-01	243,967 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 1U01CA151810-01	5,207 (R)	
Program Total		1,939,372	
93.395	Cancer Treatment Research		
Direct		946,117 (R)	
Through:	EMORY UNIVERSITY UNKNOWN	28,054 (R)	
	EMORY UNIVERSITY UNKNOWN	-35,322 (R)	
	GSU RESEARCH AND SERVICE FOUNDATION, INC. 063828383	77,192 (R)	
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	1,006,107 (R)	
	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	8,919	
	BOOZ, ALLEN AND HAMILTON INC HHSN2639999000461	21,023 (R)	
	M.D. ANDERSON CANCER CENTER/HOUSTON,TX 1 R01 CA155446-01A1	54,883 (R)	
Program Total		2,106,973	
93.396	Cancer Biology Research		
Direct		173,537 (R)	
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	2,338,746 (R)	
	UNIVERSITY OF NEW MEXICO UNKNOWN	10,641 (R)	
	VANDERBILT UNIVERSITY UNKNOWN	106,294 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 1 R01 CA 108468-01	-15 (R)	
Program Total		2,629,203	
93.397	Cancer Centers Support Grants		
Through:	EMORY UNIVERSITY 67128	38,508 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 5 P50 CA128613-03	-42,805 (R)	
Program Total		-4,297	
93.398	Cancer Research Manpower		
Direct		120,192 (R)	
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	182,501 (R)	
Program Total		302,693	
93.399	Cancer Control		
Direct		13,324 (R)	
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE 96-666-8691	521,313 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 5 U54 CA119338-05	1,447 (R)	
	EMORY UNIVERSITY/ATLANTA, GA 1 U54 CA119338-01	267,787 (R)	
Program Total		803,871	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.411 ARRA-Equipment to Enhance Training for Health Professionals			
Direct		\$ 135,273	
Program Total		<u>135,273</u>	
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program			
Direct		3,073,497	
Program Total		<u>3,073,497</u>	
93.507 Strengthening Public Health Infrastructure for Improved Health Outcomes			
Direct		401,241	
Program Total		<u>401,241</u>	
93.513 Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative			
Direct		178,200 (R)	
Program Total		<u>178,200</u>	
93.516 Affordable Care Act (ACA) Public Health Training Centers Program			
Direct		602,254 (R)	
Program Total		<u>602,254</u>	
93.518 Affordable Care Act - Medicare Improvements for Patients and Providers			
Direct		529,128	
Program Total		<u>529,128</u>	
93.519 Affordable Care Act (ACA)-Consumer Assistance Program Grants			
Direct		497,998	
Program Total		<u>497,998</u>	
93.520 Centers for Disease Control and Prevention-Affordable Care Act (ACA)-Communities Putting Prevention to Work			
Direct		164,210	
Program Total		<u>164,210</u>	
93.520 ARRA-Centers for Disease Control and Prevention-Affordable Care Act (ACA)-Communities Putting Prevention to Work			
Through: DEKALB COUNTY BOARD OF HEALTH	UNKNOWN	81,032 (R)	
Program Total		<u>81,032</u>	
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			
Direct		706,624	
Program Total		<u>706,624</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.523	The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities		
Direct		\$ 890,540	
Program Total		890,540	
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges		
Direct		411,583	
Program Total		411,583	
93.531	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Community Transformation Grants and National Dissemination and Support for Community Transformation Grants		
Through:	RESEARCH TRIANGLE INSTITUTE UNKNOWN	40,588	
Program Total		40,588	
93.539	Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance		
Direct		131,968	
Program Total		131,968	
93.544	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program		
Direct		261,972	
Program Total		261,972	
93.556	Promoting Safe and Stable Families		
Direct		11,316,893	
Program Total		11,316,893	
93.558	Temporary Assistance for Needy Families(TANF)		
Direct		348,243,972	
Through:	EMPOWERED YOUTH PROGRAMS INC 67209	40,918 (R)	
Program Total		348,284,890	
93.560	Family Support Payments to States_Assistance Payments		
Direct		-25,236	
Program Total		-25,236	
93.563	Child Support Enforcement		
Direct		77,863,604	
Program Total		77,863,604	
93.564	Child Support Enforcement Research		
Direct		-1,246	
Program Total		-1,246	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.566 Refugee and Entrant Assistance_State Administered Programs			
Direct		\$ 6,112,315	
Program Total		<u>6,112,315</u>	
93.568 Low-Income Home Energy Assistance			
Direct		83,846,836	
Program Total		<u>83,846,836</u>	
93.569 Community Services Block Grant(CSBG)			
Direct		18,009,626	
Program Total		<u>18,009,626</u>	
93.575 Child Care and Development Block Grant(CCDF)			
Direct		60,847,822	
Program Total		<u>60,847,822</u>	
93.576 Refugee and Entrant Assistance_Discretionary Grants			
Direct		742,447	
Program Total		<u>742,447</u>	
93.584 Refugee and Entrant Assistance_Targeted Assistance Grants			
Direct		1,294,813	
Program Total		<u>1,294,813</u>	
93.586 State Court Improvement Program			
Direct		817,041	
Program Total		<u>817,041</u>	
93.590 Community-Based Child Abuse Prevention Grants			
Direct		1,061,254	
Program Total		<u>1,061,254</u>	
93.592 Family Violence Prevention and Services/Grants for Battered Women's Shelters_Discretionary Grants			
Through: MATHEMATICA POLICY RESEARCH, INC.	UNKNOWN	280,214 (R)	
Program Total		<u>280,214</u>	
93.595 Welfare Reform Research, Evaluations and National Studies			
Direct		332,582 (R)	
Program Total		<u>332,582</u>	
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund(CCDF)			
Direct		94,908,273	
Program Total		<u>94,908,273</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.597 Grants to States for Access and Visitation Programs			
Direct		\$ 253,220	
Program Total		<u>253,220</u>	
93.599 Chafee Education and Training Vouchers Program (ETV)			
Direct		956,364	
Program Total		<u>956,364</u>	
93.600 Head Start(HS)			
Direct		3,030,699 (R)	
Program Total		<u>3,030,699</u>	
93.603 Adoption Incentive Payments			
Direct		224,641	
Program Total		<u>224,641</u>	
93.617 Voting Access for Individuals with Disabilities_Grants to States			
Direct		77,877	
Program Total		<u>77,877</u>	
93.630 Developmental Disabilities Basic Support and Advocacy Grants			
Direct		2,102,410 (R)	
Program Total		<u>2,102,410</u>	
93.631 Developmental Disabilities Projects of National Significance			
Through: PARENT TO PARENT OF GEORGIA	UNKNOWN	6,403	
Program Total		<u>6,403</u>	
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service			
Direct		1,304,312 (R)	
Through: ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	UNKNOWN	1,977	
NATIONAL CENTER FOR LEARNING DISABILITIES	UNKNOWN	1,546	
Program Total		<u>1,307,835</u>	
93.643 Children's Justice Grants to States			
Direct		681,046	
Program Total		<u>681,046</u>	
93.645 Stephanie Tubbs Jones Child Welfare Services Program			
Direct		11,375,072	
Program Total		<u>11,375,072</u>	
93.648 Child Welfare Research Training or Demonstration			

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
Through: UNIVERSITY OF MISSOURI	20226	\$ 29,940	(R)
Program Total		<u>29,940</u>	
93.652 Adoption Opportunities			
Direct		237,484	
Program Total		<u>237,484</u>	
93.658 Foster Care_Title IV-E			
Direct		72,601,218	
Program Total		<u>72,601,218</u>	
93.659 Adoption Assistance			
Direct		38,896,768	
Program Total		<u>38,896,768</u>	
93.667 Social Services Block Grant			
Direct		50,400,303	
Program Total		<u>50,400,303</u>	
93.669 Child Abuse and Neglect State Grants			
Direct		1,116,199	
Program Total		<u>1,116,199</u>	
93.670 Child Abuse and Neglect Discretionary Activities			
Through: CALIFORNIA SAFE KIDS PROJECT	UNKNOWN	70,562	
RADY CHILDREN'S HOSPITAL-SAN DIEGO	UNKNOWN	111,616	
RADY CHILDREN'S HOSPITAL-SAN DIEGO	UNKNOWN	-51,484	
CHILDREN'S HEALTHCARE OF ATLANTA/ ATLANTA, GA	90XA014301	28,188	(R)
Program Total		<u>158,882</u>	
93.671 Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes			
Direct		2,659,558	
Program Total		<u>2,659,558</u>	
93.674 Chafee Foster Care Independence Program			
Direct		2,399,164	
Program Total		<u>2,399,164</u>	
93.701 ARRA-Trans-NIH Recovery Act Research Support			
Direct		7,944,583	(R)
Through: BOSTON UNIVERSITY	UNKNOWN	14,384	(R)
BURNHAM INST FOR MEDICAL RESCH	67069	52,682	(R)
DONALD DANFORTH PLANT SCI CTR	68932	33,318	(R)
EMORY UNIVERSITY	UNKNOWN	208,254	(R)
EMORY UNIVERSITY	67128	16,169	(R)
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	2,905,639	(R)
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	7,251	
UNIVERSITY OF ILLINOIS AT CHICAGO	UNKNOWN	91,017	(R)
UNIVERSITY OF WYOMING	20365	-73	(R)

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
Through: BOSTON UNIVERSITY/BOSTON, MA	5 RC2 GM092602-02	\$ 13,424 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5 RC2 CA148265-02	110,819 (R)	
EMORY UNIVERSITY/ATLANTA, GA	3 U54 CA119338-0551	77,088 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5 P30NS069250-02	52,854 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 RC1 DK086939-01	173,497 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5 RC2 HG05542-02	25,555 (R)	
NEW YORK UNIVERSITY/NEW YORK, NY	1R01EB008069-01A2	147,616 (R)	
UNIVERSITY OF WASHINGTON/SEATTLE, WA	1 RC1 CA144825-01	36,641 (R)	
Program Total		11,910,718	
93.703 ARRA-Grants to Health Center Programs			
Direct		10,374	
Through: EMORY UNIVERSITY/ATLANTA, GA	3 P01 HD032571-1451	17,786 (R)	
EMORY UNIVERSITY/ATLANTA, GA	3 P01 HD032571-1451	37,641 (R)	
Program Total		65,801	
93.708 ARRA-Head Start(HS)			
Direct		903,094	
Through: KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUADTION	371535589	45,703	
Program Total		948,797	
93.709 ARRA-Early Head Start(HS)			
Through: ENRICHMENT SERVICES PROGRAM INC DEPT OF EARLY CHIL	04GA346201	12,056	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	1,927	
Program Total		13,983	
93.711 ARRA-Strengthening Communities Fund			
Through: ACTION INC	68048	7,066 (R)	
Program Total		7,066	
93.712 ARRA-Immunization(IMC)			
Direct		1,043,429	
Program Total		1,043,429	
93.717 ARRA-Preventing Healthcare-Associated Infections			
Direct		265,773	
Program Total		265,773	
93.718 ARRA-Health Information Technology Regional Extension Centers Program			
Through: MOREHOUSE SCHOOL OF MEDICINE/ATLANTA, GA	90RC00013	1,185,544	
Program Total		1,185,544	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.719	ARRA-State Grants to Promote Health Information Technology		
Direct		\$ 1,412,695	
Program Total		<u>1,412,695</u>	
93.720	ARRA-Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative(MC)		
Direct		1,834	
Program Total		<u>1,834</u>	
93.721	ARRA-Health Information Technology Professionals in Health Care		
Through:	PITT COMMUNITY COLLEGE 1-560793335-A1	401,834	
Program Total		<u>401,834</u>	
93.723	ARRA-Prevention and Wellness-State, Territories and Pacific Islands		
Direct		1,252,404	
Through:	RESEARCH TRIANGLE INSTITUTE UNKNOWN	155,431 (R)	
Program Total		<u>1,407,835</u>	
93.724	ARRA-Prevention and Wellness y Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)		
Direct		109,370	
Program Total		<u>109,370</u>	
93.725	ARRA-Communities Putting Prevention to Work: Chronic Disease Self-Management Program		
Direct		376,095	
Program Total		<u>376,095</u>	
93.767	Children's Health Insurance Program		
Direct		272,016,308	
Through:	MD. DEPART OF HEALTH AND MENTAL HYGIENE UNKNOWN	325,608	
Program Total		<u>272,341,916</u>	
93.768	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
Direct		227,038 (R)	
Program Total		<u>227,038</u>	
93.773	Medicare_Hospital Insurance		
Direct		4,869,988	
Program Total		<u>4,869,988</u>	
93.775	State Medicaid Fraud Control Units(MC)		
Direct		2,910,708	
Program Total		<u>2,910,708</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare(MC)		
Direct		\$ 5,317,869	
Program Total		<u>5,317,869</u>	
93.778	Medical Assistance Program(MC)		
Direct		6,036,626,867	
Program Total		<u>6,036,626,867</u>	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
Direct		1,636,466	
Through: NASMHD	UNKNOWN	5,240 (R)	
Program Total		<u>1,641,706</u>	
93.789	Alternatives to Psychiatric Residential Treatment Facilities for Children		
Direct		4,185,446	
Program Total		<u>4,185,446</u>	
93.791	Money Follows the Person Rebalancing Demonstration		
Direct		20,249,419	
Program Total		<u>20,249,419</u>	
93.822	Health Careers Opportunity Program		
Direct		304,023	
Program Total		<u>304,023</u>	
93.837	Cardiovascular Diseases Research		
Direct		5,717,195 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	11,554,637 (R)	
INSTITUTE			
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	6,620	
INSTITUTE			
MEDICAL COLLEGE OF WISCONSIN	68974	518,913 (R)	
RESEARCH FOUNDATION OF SUNY	UNKNOWN	60,106 (R)	
UNIVERSITY OF ILLINOIS	20221	16,461 (R)	
UNIVERSITY OF PITTSBURGH	67387	66,406 (R)	
UNIVERSITY OF SOUTH CAROLINA	20243	68,965 (R)	
WRIGHT STATE UNIVERSITY	20440	157,103 (R)	
BURNHAM INSTITUTE FOR MEDICAL RESEARCH	R01 HL085481	367,477 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 R01 HL087012-01A1	876 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 R01HL094527-01A2	56,031 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 RO1 HL090601-01A2	53,547 (R)	
EMORY UNIVERSITY/ATLANTA, GA	2 R01 HL070531	82,098 (R)	
EMORY UNIVERSITY/ATLANTA, GA	2 RO1 HL070531	102,512 (R)	
EMORY UNIVERSITY/ATLANTA, GA	3395	36,024 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 P01 HL095070-01A1	67,072 (R)	
NORTHWESTERN UNIVERSITY/EVANSTON, IL	7R01 HL102085	18,085 (R)	
OREGON HEALTH & SCIENCE	R01GL095474	169,454 (R)	
UNIVERSITY/PORTLAND, OR			
UNIVERSITY OF ALA AT BIRMINGHAM/BIRMINGHAM, AL	UNKNOWN	7,193 (R)	
UNIVERSITY OF MAINE/ORONO, ME	R01HL092926-01A2	202,442 (R)	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
Program Total		19,329,217	
93.838 Lung Diseases Research			
Direct		\$ 270,433 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	3,424,844 (R)	
INSTITUTE			
JOHNS HOPKINS UNIVERSITY	68079	363,562 (R)	
SCIMETRIKA LLC/DURHAM,NC	200-2009-31909	56,935 (R)	
Program Total		4,115,774	
93.839 Blood Diseases and Resources Research			
Direct		950,294 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	707,436 (R)	
INSTITUTE			
Program Total		1,657,730	
93.846 Arthritis, Musculoskeletal and Skin Diseases Research			
Direct		800,291 (R)	
Through: BAYLOR COLLEGE OF MEDICINE	UNKNOWN	72,265 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	402,364 (R)	
INSTITUTE			
Program Total		1,274,920	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research			
Direct		3,440,993 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	6,835,899 (R)	
INSTITUTE			
NEW YORK UNIVERSITY	29241	51,982 (R)	
UNIVERSITY OF CINCINNATI	UNKNOWN	29,753 (R)	
COLUMBIA UNIVERSITY/NEW YORK, NY	1 R01 DK090372-01	32,719 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 DP3 DK094346-01	48,023 (R)	
EMORY UNIVERSITY/ATLANTA, GA	2 R01 DK056481-07A2	50,492 (R)	
UNIVERSITY OF ALABAMA AT BIRMINGHAM	20317	59,354 (R)	
UNIVERSITY OF CALIFORNIA/SAN DIEGO/LAJOLLA, CA	2 U54 GM069338-06	718,962 (R)	
Program Total		11,268,177	
93.848 Digestive Diseases and Nutrition Research			
Direct		288,251 (R)	
Program Total		288,251	
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders			
Direct		2,302,947 (R)	
Through: EMORY UNIVERSITY	UNKNOWN	186,097	
EMORY UNIVERSITY	UNKNOWN	20,541 (R)	
EMORY UNIVERSITY	67128	21,416 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	83,377 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	2,855,947 (R)	
INSTITUTE			
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	64,579	
INSTITUTE			
UNIVERSITY OF SOUTH CAROLINA	20243	9,098 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 R01 NS053822-01A2	26,352 (R)	
EMORY UNIVERSITY/ATLANTA, GA	UNKNOWN	-27,013 (R)	

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Health and Human Services, U.S. Department of			
Through: MICHIGAN STATE UNIVERSITY/EAST LANSING, MI	R01NS06031	\$ 139,879 (R)	
REGENERATION MATRIX INC/JOHNS CREEK,GA	1R41NS067771-01A1	23,176 (R)	
UNIVERSITY OF TEXAS HLTH SCI CTR/HTN	20383	13,448 (R)	
UNIVERSITY OF PENNSYLVANIA/PHILADELPHIA, PA	2-R01-NS-042645-06A2	19,760 (R)	
Program Total		5,739,604	
93.855 Allergy, Immunology and Transplantation Research			
Direct		12,725,060 (R)	
Through: ARTIFICIAL CELL TECHNOLOGY INC	61667	57,752 (R)	
AUBURN UNIVERSITY	20288	48 (R)	
EMORY UNIVERSITY	67128	18,601 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	87,826 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	3,337,971 (R)	
IOWA STATE UNIVERSITY	20291	92,673 (R)	
PENNSYLVANIA STATE UNIVERSITY	20269	45 (R)	
ST JUDE CHILDREN'S RSRCH HOSP	67512	25,346 (R)	
THOMAS JEFFERSON UNIVERSITY	68447	337,998 (R)	
TRELLIS BIOSCIENCE LLC	UNKNOWN	80,492 (R)	
TRELLIS BIOSCIENCE LLC	61662	12,920 (R)	
UNIVERSITY OF ARIZONA	20266	70,606 (R)	
UNIVERSITY OF CINCINNATI	UNKNOWN	98,565 (R)	
UNIVERSITY OF SOUTH FLORIDA	20294	186,746 (R)	
UNIVERSITY OF WISCONSIN	20232	37,461 (R)	
EMORY UNIVERSITY/ATLANTA, GA	4U19AI090023-02	74,220 (R)	
EMORY UNIVERSITY/ATLANTA, GA	2 U19 AI057266-06	107,244 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 R01 A1093406-01	154,805 (R)	
EMORY UNIVERSITY/ATLANTA, GA	3395	450,939 (R)	
UNIVERSITY OF ALA AT BIRMINGHAM/BIRMINGHAM, AL	5P30AI027767-22 REV	259,586 (R)	
Program Total		18,216,904	
93.856 Microbiology and Infectious Diseases Research			
Direct		143,332 (R)	
Through: BRANDEIS UNIVERSITY	67628	4,188 (R)	
EMORY UNIVERSITY	67128	858,684 (R)	
RADIATION EFFECTS RESEARCH FND	79025	357,977 (R)	
Program Total		1,364,181	
93.859 Biomedical Research and Research Training			
Direct		14,158,740 (R)	
Through: AMERICAN SOCIETY FOR CELL BIOLOGY	39-6054285	3,400	
AMERICAN SOCIETY FOR CELL BIOLOGY	396054285	1,692 (R)	
BIOINQUIRE LLC	61520	112,691 (R)	
ECHELON BIOSCIENCES, INC.	UNKNOWN	-18,221 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	1,045,138 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUDATION	371535589	88,973 (R)	
RENSSELAER POLYTECHNIC INSTITUTE	68780	70,724 (R)	
RUTGERS UNIVERSITY	20214	163,489 (R)	
SCRIPPS	61170	162,014 (R)	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
Through:			
SENA RESEARCH, INC.	UNKNOWN	\$ 23,850 (R)	
UNIVERSITY OF PENNSYLVANIA	20240	76,648 (R)	
UNIVERSITY OF WASHINGTON	20292	44,539 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5 U01 HL08071101-05	493,224 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1RO1GM09394-01A1	43,644 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5 U01 HL080711-05	75,507 (R)	
MEDICAL UNIVERSITY OF SOUTH CAROLINA	2 R01 GM063265-05A1	53,135 (R)	
UNIVERSITY OF OKL HEALTH SCIENCE CTR	20299	26,615 (R)	
UNIVERSITY OF FLORIDA	R01 DK047858	-3,806 (R)	
UNIVERSITY OF MICHIGAN	7R01GM084222-02	140,802 (R)	
Program Total		16,762,798	
93.865 Child Health and Human Development Extramural Research			
Direct		3,017,436 (R)	
Through:			
EMORY UNIVERSITY	UNKNOWN	59,797 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE MMJ LABS	96-666-8691	1,325,984 (R)	
UNIVERSITY OF CALIFORNIA	UNKNOWN	9,102 (R)	
UNIVERSITY OF CALIFORNIA	20218	27,034 (R)	
UNIVERSITY OF CONNECTICUT	UNKNOWN	246,107 (R)	
UNIVERSITY OF PITTSBURGH	UNKNOWN	24,449 (R)	
UNIVERSITY OF PITTSBURGH	UNKNOWN	16,676 (R)	
UNIVERSITY OF ROCHESTER	20312	38,485 (R)	
UNIVERSITY OF TEXAS /AUSTIN	20231	94,998 (R)	
EMORY UNIVERSITY	2P01HD032571-16	52,791 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1R21HD0677905-01A1	25,918 (R)	
EMORY UNIVERSITY/ATLANTA, GA	2 P01 HD032571-11A1	294,335 (R)	
EMORY UNIVERSITY/ATLANTA, GA	2 RO1 HD046922-06A2	113,073 (R)	
MICROPERFUSIONS INC/ATLANTA, GA	NIH 5R43NS065543-02	4,282 (R)	
Program Total		5,350,467	
93.866 Aging Research			
Direct		2,629,300 (R)	
Through:			
EMORY UNIVERSITY	67128	14,992 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	1,514,118 (R)	
UNIVERSITY OF MINNESOTA	UNKNOWN	17,827 (R)	
WAKE FOREST UNIVERSITY	68059	36,894 (R)	
EMORY UNIVERSITY/ATLANTA, GA	1 P01 AG026423-01A2	-7,808 (R)	
UNIVERSITY OF MIAMI MEDICAL SCHOOL/MIAMI, FL	SP01AG017211-13	293,885 (R)	
UNIVERSITY OF MIAMI MEDICAL SCHOOL/MIAMI, FL	5 P01 AG017211-12	114,566 (R)	
Program Total		4,613,774	
93.867 Vision Research			
Direct		4,452,235 (R)	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
Through: CASE WESTERN RESERVE UNIV	68434	\$ 29,733 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	2,762,240 (R)	
CHILDREN'S HOSPITAL BOSTON/BOSTON, MA	1P50-FD003792-01	25,185 (R)	
EMORY UNIVERSITY	R24 EY017045-01	145,971 (R)	
EMORY UNIVERSITY/ATLANTA, GA	5 U01 HL 080711-05	219,725 (R)	
UNIVERSITY OF CALIFORNIA/BERKELEY, CA	1 R01 EY019965-01	90,583 (R)	
Program Total		7,725,672	
93.879 Medical Library Assistance			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	1,137 (R)	
UNIVERSITY OF FLORIDA	20220	60,171 (R)	
Program Total		61,308	
93.884 Grants for Training in Primary Care Medicine and Dentistry			
Direct		521,025	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	88,417	
TALLAHASSEE MEMORIAL HCARE FND	69838	24,967 (R)	
Program Total		634,409	
93.887 Health Care and Other Facilities			
Direct		156,789	
Program Total		156,789	
93.888 Specially Selected Health Projects			
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	25,370	
Program Total		25,370	
93.889 National Bioterrorism Hospital Preparedness Program			
Direct		8,088,851	
Program Total		8,088,851	
93.912 Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program			
Direct		438,589	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	46,727	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	1,922 (R)	
Program Total		487,238	
93.913 Grants to States for Operation of Offices of Rural Health			
Direct		137,993	
Program Total		137,993	
93.917 HIV Care Formula Grants			
Direct		44,025,372	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
Through: RICHMOND COUNTY HEALTH DEPARTMENT	UNKNOWN	\$ 511,088	
Program Total		<u>44,536,460</u>	
93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			
Direct		1,313,531	
Program Total		<u>1,313,531</u>	
93.924 Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership			
Direct		378,679	
Program Total		<u>378,679</u>	
93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds(SFA)			
Direct		500,713	
Program Total		<u>500,713</u>	
93.926 Healthy Start Initiative			
Direct		902,475	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	121,656	
Program Total		<u>1,024,131</u>	
93.928 Special Projects of National Significance			
Direct		370,779 (R)	
Program Total		<u>370,779</u>	
93.938 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems			
Direct		155,705	
Program Total		<u>155,705</u>	
93.940 HIV Prevention Activities_Health Department Based			
Direct		6,743,284	
Program Total		<u>6,743,284</u>	
93.941 HIV Demonstration, Research, Public and Professional Education Projects			
Direct		35,230	
Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	UNKNOWN	46,549 (R)	
Program Total		<u>81,779</u>	
93.943 Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups			
Direct		1,456,405	
Program Total		<u>1,456,405</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
Direct		\$ 1,488,877	
Program Total		<u>1,488,877</u>	
93.945	Assistance Programs for Chronic Disease Prevention and Control		
Direct		110,973	
Program Total		<u>110,973</u>	
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
Direct		232,951	
Program Total		<u>232,951</u>	
93.958	Block Grants for Community Mental Health Services		
Direct		14,013,351	
Program Total		<u>14,013,351</u>	
93.959	Block Grants for Prevention and Treatment of Substance Abuse		
Direct		48,684,099	
Program Total		<u>48,684,099</u>	
93.969	Geriatric Education Centers		
Direct		12,622 (R)	
Through: EMORY UNIVERSITY	UNKNOWN	69,897 (R)	
Program Total		<u>82,519</u>	
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants		
Direct		3,429,172	
Program Total		<u>3,429,172</u>	
93.978	Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants		
Direct		2,007 (R)	
Program Total		<u>2,007</u>	
93.982	Mental Health Disaster Assistance and Emergency Mental Health		
Direct		258,283	
Program Total		<u>258,283</u>	
93.989	International Research and Research Training		
Direct		1,511,441 (R)	
Through: CASE WESTERN RESERVE UNIV	68434	227,494 (R)	
EMORY UNIVERSITY	67128	13,909 (R)	
Program Total		<u>1,752,844</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.991	Preventive Health and Health Services Block Grant		
Direct		\$ 1,071,242	
Program Total		<u>1,071,242</u>	
93.994	Maternal and Child Health Services Block Grant to the States		
Direct		21,056,455	
Program Total		<u>21,056,455</u>	
93.OFA	Other Federal Assistance		
Direct		2,134,642 (R)	
Through:			
ABEOME, INC.	61312	1,373 (R)	
C2 TECHNOLOGIES, INC.	UNKNOWN	20,650	
DEKALB COUNTY BOARD OF HEALTH	UNKNOWN	40,885	
EMORY UNIVERSITY	UNKNOWN	6,995 (R)	
EMORY UNIVERSITY	UNKNOWN	5,623 (R)	
FULTON COUNTY HEALTH & HUMAN SERVICES	UNKNOWN	12,387 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	39,890 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	14,641 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	1,458 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	14,001 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	22,741 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	41,819 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	8,293 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	8,356 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	210,666	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	7,390 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	74,921 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	68,393 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH INSTITUTE	96-666-8691	687 (R)	
INDIANA UNIVERSITY	20235	3,017 (R)	
LOUISIANA STATE UNIVERSITY	20252	-623 (R)	
NATIONAL ASSOCIATION OF CHRONIC DISEASE	UNKNOWN	18,792 (R)	
NATIONAL ASSOCIATION OF CHRONIC DISEASE	UNKNOWN	235,264 (R)	
NATIONAL ASSOCIATION OF CHRONIC DISEASE	UNKNOWN	243,745 (R)	
NATIONAL NETWORK OF PUBLIC HEALTH	UNKNOWN	2,909	
RICHMOND COUNTY HEALTH DEPARTMENT	UNKNOWN	5,616	
SCIMETRIKA, LLC	UNKNOWN	18,425 (R)	
SCIENCE APPLICATIONS INTL CORP	61126	718,967 (R)	
UNIVERSITY OF PENNSYLVANIA	20240	878,741 (R)	
UNIVERSITY OF UTAH	20326	2,965 (R)	
VARIOUS OTHER STATES	20204	272,640 (R)	
Program Total		<u>5,136,269</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.OFA ARRA-Other Federal Assistance			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	\$ 60,645 (R)	
INSTITUTE			
GEORGIA HEALTH SCIENCES UNIVERSITY RSCH	96-666-8691	2,925 (R)	
INSTITUTE			
Program Total		<u>63,570</u>	
AGENCY TOTAL		<u>\$ 7,685,260,550</u>	<u>\$ 123,052,435</u>
Corporation for National and Community Service			
94.003 State Commissions			
Direct		\$ 207,904	
Through: CORPORATION FOR NATL & COMM SV	68701	55,836 (R)	
Program Total		<u>263,740</u>	
94.004 Learn and Serve America_School and Community Based Programs			
Direct		82,786	
Program Total		<u>82,786</u>	
94.005 Learn and Serve America_Higher Education			
Direct		104,172 (R)	
Program Total		<u>104,172</u>	
94.006 AmeriCorps			
Direct		4,614,386	
Through: CORPORATION FOR NATL & COMM SV	68701	212,659 (R)	
JUMPSTART NATIONAL	UNKNOWN	9,561 (R)	
JUMPSTART NATIONAL	UNKNOWN	49,026 (R)	
JUMPSTART NATIONAL	UNKNOWN	-10,413 (R)	
JUMPSTART FOR YOUNG CHILDREN/ATLANTA, GA	UNKNOWN	38,401	
JUMPSTART FOR YOUNG CHILDREN/ATLANTA, GA	UNKNOWN	7,934	
Program Total		<u>4,921,554</u>	
94.007 Program Development and Innovation Grants			
Direct		77,874	
Through: NORTH CAROLINA CAMPUS COMPACT-NATIONAL AND COMMUNITY	UNKNOWN	149	
Program Total		<u>78,023</u>	
94.009 Training and Technical Assistance			
Direct		117,306	
Program Total		<u>117,306</u>	
94.013 Volunteers in Service to America			
Direct		50,058	
Program Total		<u>50,058</u>	

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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Corporation for National and Community Service			
94.016 Senior Companion Program(FGCC)			
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	063828383	\$ 167,369	
Program Total		<u>167,369</u>	
AGENCY TOTAL		<u>\$ 5,785,008</u>	
Executive Office of the President			
95.001 High Intensity Drug Trafficking Areas Program			
Through: ATLANTA POLICE DEPARTMENT	586000511	\$ 126,253	
Program Total		<u>126,253</u>	
AGENCY TOTAL		<u>\$ 126,253</u>	
Social Security Administration			
96.001 Social Security_Disability Insurance(DI/SSI)			
Direct		\$ 69,770,114	
Program Total		<u>69,770,114</u>	
96.007 Social Security_Research and Demonstration			
Through: UNIVERSITY OF MICHIGAN	UNKNOWN	-1,260 (R)	
Program Total		<u>-1,260</u>	
96.008 Social Security - Work Incentives Planning and Assistance Program			
Direct		249,318	
Program Total		<u>249,318</u>	
AGENCY TOTAL		<u>\$ 70,018,172</u>	
Homeland Security, U.S. Department of			
97.007 Homeland Security Preparedness Technical Assistance Program			
Through: DARTMOUTH COLLEGE HANOVER, NH	2006-CS-001-000001-0	\$ 126,004 (R)	
Program Total		<u>126,004</u>	
97.008 Non-Profit Security Program			
Direct		8,349,007	
Program Total		<u>8,349,007</u>	
97.010 Citizenship Education and Training			
Direct		9,775	
Program Total		<u>9,775</u>	
97.012 Boating Safety Financial Assistance			
Direct		3,528,455	
Program Total		<u>3,528,455</u>	

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Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Homeland Security, U.S. Department of			
97.023 Community Assistance Program State Support Services Element (CAP-SSSE)			
Direct		\$ 127,507	
Program Total		<u>127,507</u>	
97.029 Flood Mitigation Assistance			
Direct		-6,702	
Program Total		<u>-6,702</u>	
97.032 Crisis Counseling			
Direct		92,525	
Program Total		<u>92,525</u>	
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Direct		25,765,973	
Program Total		<u>25,765,973</u>	
97.039 Hazard Mitigation Grant			
Direct		14,728,597	
Program Total		<u>14,728,597</u>	
97.041 National Dam Safety Program			
Direct		255,615	
Program Total		<u>255,615</u>	
97.042 Emergency Management Performance Grants			
Direct		9,390,755	
Program Total		<u>9,390,755</u>	
97.043 State Fire Training Systems Grants			
Direct		27,601	
Program Total		<u>27,601</u>	
97.045 Cooperating Technical Partners			
Direct		4,364,790	
Program Total		<u>4,364,790</u>	
97.046 Fire Management Assistance Grant			
Direct		3,857,542	
Program Total		<u>3,857,542</u>	
97.047 Pre-Disaster Mitigation			
Direct		872,535	
Program Total		<u>872,535</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Homeland Security, U.S. Department of			
97.052 Emergency Operations Center			
Direct		\$ 419,713	
Program Total		<u>419,713</u>	
97.053 Citizen Corps			
Direct		324,685	
Program Total		<u>324,685</u>	
97.055 Interoperable Emergency Communications			
Direct		2,278,009	
Program Total		<u>2,278,009</u>	
97.056 Port Security Grant Program			
Direct		5,350,031 (R)	
Program Total		<u>5,350,031</u>	
97.061 Centers for Homeland Security			
Through: KANSAS STATE UNIVERSITY	20255	31,185 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	14,613	
TEXAS AGRILIFE EXTENSION SVC	20466	85,109 (R)	
UNIVERSITY OF NORTH CAROLINA MEDICAL	UNKNOWN	12,890 (R)	
PURDUE UNIVERSITY/WEST LAFAYETTE, IN	2009-ST-061-CI0001	85,168 (R)	
UNIVERSITY OF MINNESOTA/MINNEAPOLIS, MN	210-ST-061-FD0001	202,640 (R)	
Program Total		<u>431,605</u>	
97.062 Scientific Leadership Awards			
Direct		4,227	
Program Total		<u>4,227</u>	
97.071 Metropolitan Medical Response System			
Direct		653,422	
Program Total		<u>653,422</u>	
97.073 State Homeland Security Program (SHSP)			
Direct		20,498,218	
Program Total		<u>20,498,218</u>	
97.074 Law Enforcement Terrorism Prevention Program (LETPP)			
Direct		807,961	
Program Total		<u>807,961</u>	
97.075 Rail and Transit Security Grant Program			
Direct		4,627,175	
Program Total		<u>4,627,175</u>	

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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Homeland Security, U.S. Department of			
97.077	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
Direct		\$ 506,559	(R)
Program Total		<u>506,559</u>	
97.078	Buffer Zone Protection Program (BZPP)		
Direct		596,488	
Program Total		<u>596,488</u>	
97.082	Earthquake Consortium		
Direct		23,855	
Program Total		<u>23,855</u>	
97.089	Driver's License Security Grant Program		
Direct		437,300	
Program Total		<u>437,300</u>	
97.091	Homeland Security Biowatch Program		
Direct		494,992	
Program Total		<u>494,992</u>	
97.104	Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program		
Direct		127,662	(R)
Program Total		<u>127,662</u>	
97.116	ARRA-Port Security Grant Program (ARRA)		
Direct		10,400	
Program Total		<u>10,400</u>	
97.OFA	Other Financial Assistance		
Direct		72,643	
Program Total		<u>72,643</u>	
AGENCY TOTAL		<u>\$ 109,154,924</u>	
International Development, U.S. Agency for			
98.001	USAID Foreign Assistance for Programs Overseas		
Through:			
AUBURN UNIVERSITY	20288	\$ 8,657	(R)
COLORADO STATE UNIVERSITY	20246	38,635	(R)
CORNELL UNIVERSITY	67101	36,574	(R)
HIGHER EDUCATION FOR DEVELOPMENT	UNKNOWN	22,917	(R)
UNIVERSITY OF CALIFORNIA	20218	5,188	(R)
VIRGINIA POLYTECHNIC INSTITUTE	20233	1,713	(R)
VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	546001805	9,468	(R)
Program Total		<u>123,152</u>	

State of Georgia

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
International Development, U.S. Agency for			
98.012	USAID Development Partnerships for University Cooperation and Development		
Direct		\$ 4,012,391 (R)	
Through:	HIGHER EDUCATION FOR DEVELOPMENT	UNKNOWN 386,465 (R)	
	HIGHER EDUCATION FOR DEVELOPMENT	UNKNOWN 174,245 (R)	
	HIGHER EDUCATION FOR DEVELOPMENT	UNKNOWN 139,695 (R)	
	HIGHER EDUCATION FOR DEVELOPMENT	UNKNOWN -4,045 (R)	
Program Total		<u>4,708,751</u>	
98.OFA	Other Federal Assistance		
Direct		1,262,689 (R)	
Through: DAI	UNKNOWN	5,636 (R)	
	HIGHER EDUCATION FOR DEVELOPMENT	UNKNOWN 151,846 (R)	
Program Total		<u>1,420,171</u>	
AGENCY TOTAL		<u>\$ 6,252,074</u>	
Miscellaneous			
99.OFA	Other Federal Assistance		
Direct		\$ 12,205,057	
Program Total		<u>12,205,057</u>	
AGENCY TOTAL		<u>\$ 12,205,057</u>	
GRAND TOTAL EXPENDITURES of FEDERAL AWARDS		<u>\$ 18,075,386,839</u>	<u>\$ 4,033,436,428</u>



**Notes to the Schedule of
Expenditures of Federal Awards**



State of Georgia

Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

PURPOSE OF THE SCHEDULE

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a Schedule of Expenditures of Federal Awards reflecting total expenditures for each Federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA).

SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - The accompanying schedule includes all Federal financial assistance programs administered by the State of Georgia for the fiscal year ended June 30, 2012. Refer to Appendix "A" for a comprehensive listing of organizational units comprising the financial reporting entity.

Basis of Presentation - The accompanying *Schedule of Expenditures of Federal Awards* is presented in accordance with OMB Circular A-133.

- A. Federal Financial Assistance - Pursuant to the Single Audit Act Amendments of 1996 and OMB Circular A-133, Federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursements for services rendered to individuals for Medicare and Medicaid.
- B. Major Programs - The Single Audit Act Amendments of 1996 and OMB Circular A-133 established a risk-based approach for defining Major Federal financial assistance programs. This approach resulted in 27 of 36 Type A programs and 14 Type B programs being selected as major programs for the State of Georgia. For the fiscal year ended June 30, 2012, a Type A program is defined as any Federal program which exceeded \$33,163,235 in expenditures/disbursements/issuances.

Basis of Accounting - The *Schedule of Expenditures of Federal Awards* is prepared using the basis of accounting as described in Note 1 of the CAFR.

Expenditures and Expenses - When a state organization receives Federal monies and redistributes such monies to another state organization, (i.e. pass-through funds from the primary recipient to a subrecipient), the Federal assistance is recorded in both the primary recipient's and the subrecipient's accounts. This method of reporting expenditures/expenses results in an overstatement of the aggregate level of Federal expenditures/expenses. Therefore, net Federal expenditures/expenses are reported in the schedule.

OTHER

The following Notes provide additional pertinent information regarding Federal financial assistance:

- (1) Expenditures reported for CFDA NO. 17.225 include Federal, State and/or other funds. More specifically, this CFDA includes Federal expenditures of \$1,415,611,293 and State expenditures of \$909,243,798.
- (2) During the fiscal year ended June 30, 2012, the Department of Public Health (DPH) received \$50,254,678 in cash rebates from infant formula manufacturers on sale of formula to participants in the Special Supplemental Food Program for Women, Infants, and Children (WIC) (CFDA NO. 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR_246 & PL (Public Law) 108-265 as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC benefit costs. The rebate contract allowed DPH to serve approximately 59,384 additional persons per month during fiscal year 2012.

State of Georgia

Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

(3) Federally funded loan programs incurred the following current fiscal year monetary and nonmonetary expenditures:

CFDA NUMBER	GRANT PROGRAM	MONETARY						NONMONETARY		
		NEW FEDERAL CAPITAL	FEDERAL REIMBURSEMENT	ADMINISTRATIVE COSTS	LOANS OUTSTANDING AT 06/30/12	LOANS MADE DURING THE YEAR				
14.239	Home Investment Partnerships Program (*)	\$ -	\$ 19,743,222	\$ 2,723,932	\$ -	\$ -				
14.258	Tax Credit Assistance Program (Recovery Act Funded)	\$ -	\$ 5,107,650	\$ -	\$ -	\$ -				
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects	\$ -	\$ -	\$ 12,779	\$ 966,414	\$ -				
66.458	Capitalization Grants for Clean Water State Revolving Funds	\$ 48,895,541	\$ 46,825,783	\$ 1,491,424	\$ -	\$ -				
66.468	Capitalization Grants for Drinking Water State Revolving Funds	\$ 22,254,000	\$ 28,453,011	\$ 897,921	\$ -	\$ -				
84.032	Federal Family Education Loans	\$ -	\$ 46,272,743	\$ -	\$ 716,979,543	\$ 7,414,129				
84.038	Federal Perkins Loan Program _Federal Capital Contributions	\$ -	\$ 762	\$ 218,305	\$ 36,969,604	\$ 3,438,524				
84.226	Income Contingent Loan Program	\$ -	\$ -	\$ -	\$ 46,404	\$ -				
93.264	Nurse Faculty Loan Program (NFLP)	\$ 57,365	\$ -	\$ -	\$ 110,943	\$ 9,112				
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	\$ -	\$ -	\$ -	\$ 6,763	\$ -				
93.364	Nursing Student Loans	\$ -	\$ -	\$ -	\$ 1,617,269	\$ -				

(*) The monetary amount for this program does not equal the monetary amount shown in the schedule. Numerous grants and contracts have been combined for reporting purposes.

(4) Certain programs administered by the Federal government provide goods and services to organizational units of the State in lieu of monetary assistance. An analysis, for major programs, of nonmonetary assistance and the values assigned by the Federal government during the year under review is reflected below:

CFDA NO.	
10.551	The Federal government provides food stamps to low-income households. The amount of food stamp benefits a household receives depends on the household's size and financial circumstances. The Department of Human Services (DHS) is responsible for determining eligibility for participation in the Food Stamp Program. For the year under review, the total value of food stamp benefits distributed as approved by DHS was \$3,065,102,148.
10.555	The amount reported represents non-monetary expenditures reported by the Department of Education.
10.565	The amount reported represents non-monetary expenditures reported for Commodity Supplemental Food Program.

State of Georgia

Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

- 10.569 The amount reported represents non-monetary expenditures reported for Emergency Food Assistance Program (Food Commodities).
- 93.268 The amount reported represents the U.S. Department of Health and Human Services assigned value of immunizations for vaccine-preventable diseases to eligible individuals.

(5) Cluster programs are detailed on the *Schedule of Cluster Programs* and identified as follows on the *Schedule of Expenditures of Federal Awards*:

- (AC) Aging Cluster (AC)
- (CCDF) CCDF Cluster (CCDF)
- (CDBG-R) CDBG - Entitlement Grants Cluster (CDBG-R)
- (CDBG-S) CDBG - State-Administered CDBG Cluster (CDBG-S)
- (CSBG) CSBG Cluster (CSBG)
- (CNC) Child Nutrition Cluster (CNC)
- (CFLG) Community Facilities Loans and Grants Cluster (CFLG)
- (DI/SSI) Disability Insurance/SSI Cluster (DI/SSI)
- (EIS-IDEA) Early Intervention Services (IDEA) Cluster (EIS-IDEA)
- (EDC) Economic Development Cluster (EDC)
- (EHCY) Education of Homeless Children and Youth Cluster (EHCY)
- (ETSG) Educational Technology State Grants Cluster (ETSG)
- (EFA) Emergency Food Assistance Cluster (EFA)
- (ESC) Employment Service Cluster (ESC)
- (FTC) Federal Transit Cluster (FTC)
- (FWC) Fish and Wildlife Cluster (FWC)
- (FSRC) Forest Service Schools and Roads Cluster (FSRC)
- (FGCC) Foster Grandparent/Senior Companion Cluster (FGCC)
- (HS) Head Start Cluster (HS)
- (HCC) Health Centers Cluster (HCC)
- (HPCC) Highway Planning and Construction Cluster (HPCC)
- (HSC) Highway Safety Cluster (HSC)
- (HVC) Housing Voucher Cluster (HVC)
- (IMC) Immunization Cluster (IMC)
- (ILS) Independent Living Services for Older Individuals Who Are Blind Cluster (ILS)
- (ILSG) Independent Living State Grants Cluster (ILSG)
- (JAG) JAG Program Cluster (JAG)
- (MC) Medicaid Cluster (MC)
- (R) Research and Development Cluster (R)
- (SC) SNAP Cluster (SC)
- (SIG) School Improvement Grants Cluster (SIG)
- (SEC-IDEA) Special Education Cluster (SEC-IDEA)
- (SWDS) Statewide Data Systems Cluster (SWDS)
- (SFA) Student Financial Assistance Cluster (SFA)

State of Georgia

Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

(TANF)	TANF Cluster (TANF)
(TRIO)	TRIO Cluster (TRIO)
(TQPG)	Teacher Quality Partnership Grants Cluster (TQPG)
(TITLE1A)	Title I, Part A Cluster (TITLE1A)
(TSP)	Transit Services Programs Cluster (TSP)
(VRC)	Vocational Rehabilitation Cluster (VRC)
(WIA)	WIA Cluster (WIA)

- (6) Circular A-133 requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to sub-recipients from each Federal program. Major programs expenditures presented in the schedule account for approximately 87% of total Federal expenditures for the State of Georgia. Provided below is the amount of major programs awards provided to sub-recipients:

CFDA NUMBER	GRANT PROGRAM	AMOUNT PASSED TO SUBRECIPIENTS
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ 56,706,834
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SC)	2,275,223
16.738	Edward Byrne Memorial Justice Assistance Grant Program (JAG)	3,562,902
16.803	ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories (JAG)	5,979,297
20.205	ARRA-Highway Planning and Construction (HPCC)	33,801,419
20.205	Highway Planning and Construction (HPCC)	46,541,701
20.219	Recreational Trails Program (HPCC)	1,403,175
20.500	Federal Transit_Capital Investment Grants (FTC)	4,410,733
20.507	ARRA-Federal Transit_Formula Grants (FTC)	5,173,456
20.507	Federal Transit_Formula Grants (FTC)	14,208,586
20.509	ARRA-Formula Grants for Other Than Urbanized Areas	4,233,788
20.509	Formula Grants for Other Than Urbanized Areas	14,251,596
66.458	ARRA-Capitalization Grants for Clean Water State Revolving Funds	4,251,128
66.458	Capitalization Grants for Clean Water State Revolving Funds	41,083,231
66.468	ARRA-Capitalization Grants for Drinking Water State Revolving Funds	1,504,919
66.468	Capitalization Grants for Drinking Water State Revolving Funds	26,050,171
81.041	ARRA-State Energy Program	44,516,396
81.041	State Energy Program	93,575
81.042	ARRA-Weatherization Assistance for Low-Income Persons	32,159,126
81.042	Weatherization Assistance for Low-Income Persons	1,255,901
81.128	ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)	6,538,836
84.048	Career and Technical Education -- Basic Grants to States	37,833,958
84.287	Twenty-First Century Community Learning Centers	43,468,705
84.377	School Improvement Grants (SIG)	10,015,723
84.388	ARRA-School Improvement Grants, Recovery Act (SIG)	25,346,442

State of Georgia

Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2012

84.395	ARRA-State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	\$	34,885,901
93.268	Immunization Grants (IMC)		2,441,609
93.558	Temporary Assistance for Needy Families (TANF)		1,190,162
93.563	Child Support Enforcement		6,635,155
93.568	Low-Income Home Energy Assistance		79,124,740
93.569	Community Services Block Grant (CSBG)		17,279,671
93.667	Social Services Block Grant		7,512,427
93.712	ARRA-Immunization (IMC)		143,818
93.917	HIV Care Formula Grants		6,689,070
93.959	Block Grants for Prevention and Treatment of Substance Abuse		34,719,327
R & D Cluster	Research and Development Cluster (R)		24,095,037
	TOTAL	\$	681,383,738



Schedule of Cluster Programs



State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Aging Cluster (AC)			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	\$ 9,598,726	
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	16,286,314	
Nutrition Services Incentive Program	93.053	<u>2,549,340</u>	
Total		\$ 28,434,380	
CCDF Cluster (CCDF)			
Child Care and Development Block Grant	93.575	\$ 60,847,822	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	94,908,273	
Total		\$ 155,756,095	
CDBG - Entitlement Grants Cluster (CDBG-R)			
Community Development Block Grants/Entitlement Grants	14.218	\$ 2,000	
ARRA - Community Development Block Grant ARRA Entitlement Grants (CDBG-R)(Recovery Act Funded)	14.253	3,015	
Total		\$ 5,015	
CDBG - State-Administered CDBG Cluster (CDBG-S)			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	\$ 49,502,574	
Total		\$ 49,502,574	
CSBG Cluster (CSBG)			
Community Services Block Grant	93.569	\$ 18,009,626	
Total		\$ 18,009,626	
Child Nutrition Cluster (CNC)			
School Breakfast Program	10.553	\$ 155,839,507	
National School Lunch Program	10.555	545,333,262	\$ 42,322,568
Special Milk Program for Children	10.556	13,251	
Summer Food Service Program for Children	10.559	<u>8,359</u>	
Total		\$ 701,194,379	\$ 42,322,568
Community Facilities Loans and Grants Cluster (CFLG)			
Community Facilities Loans and Grants	10.766	\$ 25,000	
Total		\$ 25,000	
Disability Insurance/SSI Cluster (DI/SSI)			
Social Security_Disability Insurance	96.001	\$ 69,770,114	
Total		\$ 69,770,114	
Early Intervention Services (IDEA) Cluster (EIS-IDEA)			
Special Education-Grants for Infants and Families	84.181	\$ 16,310,078	
ARRA - Special Education - Grants for Infants and Families, Recovery Act	84.393	<u>5,175,145</u>	
Total		\$ 21,485,223	

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Economic Development Cluster (EDC)			
Investments for Public Works and Economic Development Facilities	11.300	\$ 1,609,620	
Economic Adjustment Assistance	11.307	109,838	
Total		\$ 1,719,458	
Education of Homeless Children and Youth Cluster (EHCY)			
Education for Homeless Children and Youth	84.196	\$ 2,667,379	
ARRA - Education for Homeless Children and Youth, Recovery Act	84.387	529,409	
Total		\$ 3,196,788	
Educational Technology State Grants Cluster (ETSG)			
Educational Technology State Grants	84.318	\$ 4,082,136	
ARRA - Education Technology State Grants, Recovery Act	84.386	6,439,558	
Total		\$ 10,521,694	
Emergency Food Assistance Cluster (EFA)			
Emergency Food Assistance Program (Administrative Costs)	10.568	\$ 2,158,983	
ARRA - Emergency Food Assistance Program (Administrative Costs)	10.568	-2,774	
Emergency Food Assistance Program (Food Commodities)	10.569		\$ 11,857,007
Total		\$ 2,156,209	\$ 11,857,007
Employment Service Cluster (ESC)			
Employment Service/Wagner-Peyser Funded Activities	17.207	\$ 21,957,373	
ARRA - Employment Service/Wagner-Peyser Funded Activities	17.207	-16	
Disabled Veterans' Outreach Program (DVOP)	17.801	2,886,604	
Local Veterans' Employment Representative Program	17.804	2,365,875	
Total		\$ 27,209,836	
Federal Transit Cluster (FTC)			
Federal Transit_Capital Investment Grants	20.500	\$ 16,200,317	
Federal Transit_Formula Grants	20.507	22,897,262	
ARRA - Federal Transit_Formula Grants	20.507	5,902,463	
Total		\$ 45,000,042	
Fish and Wildlife Cluster (FWC)			
Sport Fish Restoration Program	15.605	\$ 7,200,036	
Wildlife Restoration and Basic Hunter Education	15.611	8,858,644	
Total		\$ 16,058,680	
Forest Service Schools and Roads Cluster (FSRC)			
Schools and Roads - Grants to States	10.665	\$ 1,534,435	
Total		\$ 1,534,435	
Foster Grandparent/Senior Companion Cluster (FGCC)			
Senior Companion Program	94.016	\$ 167,369	
Total		\$ 167,369	

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Head Start Cluster (HS)			
Head Start	93.600	\$ 2,922,871	
ARRA - Head Start	93.708	948,797	
ARRA - Early Head Start	93.709	13,983	
Total		\$ 3,885,651	
Health Centers Cluster (HCC)			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	93.224	\$ 2,711,395	
Total		\$ 2,711,395	
Highway Planning and Construction Cluster (HPCC)			
Highway Planning and Construction	20.205	\$ 1,035,599,446	
ARRA - Highway Planning and Construction	20.205	193,125,620	
Recreational Trails Program	20.219	1,627,172	
Total		\$ 1,230,352,238	
Highway Safety Cluster (HSC)			
State and Community Highway Safety	20.600	\$ 6,163,641	
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	4,147,360	
Occupant Protection Incentive Grants	20.602	871,210	
Safety Belt Performance Grants	20.609	1,303,176	
State Traffic Safety Information System Improvement Grants	20.610	967,309	
Incentive Grant Program to Increase Motorcyclist Safety	20.612	155,334	
Total		\$ 13,608,030	
Housing Voucher Cluster (HVC)			
Section 8 Housing Choice Vouchers	14.871	\$ 109,418,862	
Total		\$ 109,418,862	
Immunization Cluster (IMC)			
Immunization Grants	93.268	\$ 7,761,012	121,308,348
ARRA - Immunization	93.712	1,043,429	
Total		\$ 8,804,441	\$ 121,308,348
Independent Living Services for Older Individuals Who Are Blind Cluster (ILS)			
Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	84.177	\$ 767,372	
ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act	84.399	533,096	
Total		\$ 1,300,468	
Independent Living State Grants Cluster (ILSG)			
Independent Living_State Grants	84.169	\$ 485,444	
ARRA - Independent Living State Grants, Recovery Act	84.398	115,867	
Total		\$ 601,311	

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
JAG Program Cluster (JAG)			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	\$ 9,320,035	
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	11,304,539	
Total		\$ 20,624,574	
Medicaid Cluster (MC)			
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	93.720	\$ 1,834	
State Medicaid Fraud Control Units	93.775	2,910,708	
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	5,317,869	
Medical Assistance Program	93.778	6,036,626,867	
Total		\$ 6,044,857,278	
Research and Development Cluster (R)			
Other Federal Assistance	01.OFA	\$ 88,002	
Agricultural Research_Basic and Applied Research	10.001	1,191,968	
Plant and Animal Disease, Pest Control, and Animal Care	10.025	751,619	
Wildlife Services	10.028	491,486	
Wetlands Reserve Program	10.072	12,236	
Federal-State Marketing Improvement Program	10.156	14,152	
Farmers' Market Promotion Program	10.168	554	
Specialty Crop Block Grant Program - Farm Bill	10.170	98,276	
Grants for Agricultural Research, Special Research Grants	10.200	1,312,051	
Cooperative Forestry Research	10.202	913,150	
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	4,920,978	
Grants for Agricultural Research_Competitive Research_Grants	10.206	1,974,516	
Animal Health and Disease Research	10.207	89,755	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210	44,836	
Small Business Innovation Research	10.212	15,945	
Sustainable Agriculture Research and Education	10.215	2,902,391	
1890 Institution Capacity Building Grants	10.216	2,447,186	
Higher Education Challenge Grants	10.217	465,379	
Biotechnology Risk Assessment Research	10.219	203,472	
Higher Education Multicultural Scholars Program	10.220	91,944	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226	6,648	
Agricultural and Rural Economic Research	10.250	6,253	
Food Assistance and Nutrition Research Programs (FANRP)	10.253	163,006	
Program of Research on the Economic of Invasive Species Management (PREISM)	10.254	27,676	
Agricultural Market and Economic Research	10.290	11,707	
Integrated Programs	10.303	1,528,088	
Homeland Security_Agricultural	10.304	295,495	
International Science and Education Grants	10.305	83,535	
Biodiesel	10.306	15,963	
Organic Agriculture Research and Extension Initiative	10.307	16,249	
Specialty Crop Research Initiative	10.309	853,066	
Agriculture and Food Research Initiative (AFRI)	10.310	4,859,586	
Beginning Farmer and Rancher Development Program	10.311	19,766	
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	10.315	52,318	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	196,376	
Rural Community Development Initiative	10.446	30,452	

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Crop Insurance	10.450	\$	86,821
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	10.456		8,602
Cooperative Extension Service	10.500		12,750,497
Team Nutrition Grants	10.574		-1,957
WIC Grants To States (WGS)	10.578		800
Foreign Market Development Cooperator Program	10.600		27,298
Emerging Markets Program	10.603		188,380
Forestry Research	10.652		1,959,084
Cooperative Forestry Assistance	10.664		164,298
Rural Development, Forestry, and Communities	10.672		13,501
Urban and Community Forestry Program	10.675		19,338
Forest Legacy Program	10.676		49,047
Forest Stewardship Program	10.678		3
Forest Health Protection	10.680		278,829
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		22,578
Rural Energy for America Program	10.868		82,400
Soil and Water Conservation	10.902		48,138
Environmental Quality Incentives Program	10.912		224,929
Technical Agricultural Assistance	10.960		59,868
Scientific Cooperation and Research	10.961		14,721
Cochran Fellowship Program-International Training-Foreign Participant	10.962		26,475
Other Federal Assistance	10.OFA		490,100
NOAA Mission-Related Education Awards	11.008		7,432
Community Trade Adjustment Assistance	11.010		11,896
Ocean Exploration	11.011		41,338
ITA Special Projects	11.113		119,103
Economic Development_Technical Assistance	11.303		153,237
Economic Adjustment Assistance	11.307		66,750
Research and Evaluation Program	11.312		4,533
Sea Grant Support	11.417		1,528,368
Coastal Zone Management Estuarine Research Reserves	11.420		37,509
Marine Sanctuary Program	11.429		730,143
Undersea Research	11.430		75,624
Climate and Atmospheric Research	11.431		1,002,297
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		136,128
Marine Fisheries Initiative	11.433		11,972
Unallied Management Projects	11.454		21,153
Special Oceanic and Atmospheric Projects	11.460		64,055
Habitat Conservation	11.463		57,829
Meteorologic and Hydrologic Modernization Development	11.467		12,973
Unallied Science Program	11.472		207,197
Coastal Services Center	11.473		41,396
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	11.478		57,859
Coral Reef Conservation Program	11.482		807
Measurement and Engineering Research and Standards	11.609		305,656
Technology Innovation Program (TIP)	11.616		326,340
ARRA - National Institute of Standards and Technology Construction Grant Program	11.618		9,086,860
Other Federal Assistance	11.OFA		16,865
Aquatic Plant Control	12.100		465,728
Collaborative Research and Development	12.114		416,296
Basic and Applied Scientific Research	12.300		32,801,144
Science, Technology, Engineering & Mathematics (STEM) for K-12 & Institutions of Higher Learning- NAVY	12.330		13,110

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	\$	547,032
Military Medical Research and Development	12.420		3,741,516
Basic Scientific Research	12.431		35,878,864
ARRA - Basic Scientific Research	12.431		366,509
The Language Flagship Grants to Institutions of Higher Education	12.550		112,521
Basic, Applied, and Advanced Research in Science and Engineering	12.630		60,227,471
Air Force Defense Research Sciences Program	12.800		162,689,563
Mathematical Sciences Grants Program	12.901		123,222
Information Security Grant Program	12.902		19,332
Research and Technology Development	12.910		11,581,904
Other Federal Assistance	12.OFA		321,811
Housing Counseling Assistance Program	14.169		27,227
Water Desalination Research and Development Program	15.506		41,248
Fish and Wildlife Management Assistance	15.608		94,538
Wildlife Restoration and Basic Hunter Education	15.611		33,687
Cooperative Endangered Species Conservation Fund	15.615		4,523
Wildlife Conservation and Restoration	15.625		75,554
Multistate Conservation Grant Program	15.628		-981
Great Apes Conservation Fund	15.629		11,375
Coastal Program	15.630		4,872
Partners for Fish and Wildlife	15.631		29,475
Conservation Grants Private Stewardship for Imperiled Species	15.632		62,177
State Wildlife Grants	15.634		4,992
Neotropical Migratory Bird Conservation	15.635		-25,507
Migratory Bird Joint Ventures	15.637		27,736
Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP)	15.648		114,001
Research Grants (Generic)	15.650		1,798,178
Migratory Bird Monitoring, Assessment and Conservation	15.655		214,157
Endangered Species Conservation - Recovery Implementation Funds	15.657		9,194
Endangered Species - Candidate Conservation Action Funds	15.660		2,213
National Fish and Wildlife Foundation	15.663		60
Assistance to State Water Resources Research Institutes	15.805		121,381
Earthquake Hazards Reduction Program	15.807		74,611
U.S. Geological Survey_ Research and Data Collection	15.808		537,575
National Cooperative Geologic Mapping Program	15.810		7,652
Gap Analysis Program	15.811		13,471
Cooperative Research Units Program	15.812		415,541
National Land Remote Sensing_Education Outreach and Research	15.815		29,014
ARRA - National Geospatial Program: Building The National Map	15.817		113,476
Native American Graves Protection and Repatriation Act	15.922		14,837
American Battlefield Protection	15.926		8,527
Natural Resource Stewardship	15.944		36,850
Other Federal Assistance	15.OFA		195,140
Law Enforcement Assistance_FBI Advanced Police Training	16.300		661,065
State Justice Statistics Program for Statistical Analysis Centers	16.550		54,475
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		415,071
Edward Byrne Memorial Formula Grant Program	16.579		148,205
Edward Byrne Memorial State and Local Law Enforcement Assistance	16.580		1,997,534
Discretionary Grants Program			
Corrections_Technical Assistance/Clearinghouse	16.603		99,650
Regional Information Sharing Systems	16.610		95,566
Edward Byrne Memorial Competitive Grant Program	16.751		698,113
Congressionally Recommended Awards	16.753		64,559
Other Federal Assistance	16.OFA		108
Occupational Safety and Health_Susan Harwood Training Grants	17.502		370,924

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA</u> <u>NUMBER</u>	<u>MONETARY</u> <u>EXPENDITURES</u>	<u>NONMONETARY</u> <u>EXPENDITURES</u>
Research and Development Cluster (R)			
Consultation Agreements	17.504	\$ 1,215,694	
Academic Exchange Programs - Special Academic Exchange Programs	19.011		16
Environmental and Scientific Partnerships and Programs	19.017	379,193	
International Programs to Combat Human Trafficking	19.019	71,296	
Investing in People in The Middle East and North Africa	19.021	236,149	
East Asia and Pacific Grants Program	19.124		13
Academic Exchange Programs - Graduate Students	19.400	104,151	
Export Control and Related Border Security	19.901	224,815	
Other Federal Assistance	19.OFA	319,536	
Airport Improvement Program	20.106	69,369	
Aviation Research Grants	20.108	1,155,833	
Air Transportation Centers of Excellence	20.109	2,365,185	
Highway Research and Development Program	20.200	904,770	
Highway Planning and Construction	20.205	319,929	
Railroad Research and Development	20.313	331,969	
Public Transportation Research	20.514	30,920	
State and Community Highway Safety	20.600	6,900	
Pipeline Safety Program Base Grants	20.700	29,129	
University Transportation Centers Program	20.701	1,120,911	
Biobased Transportation Research	20.761	257,723	
Research Grants	20.762	716,738	
Appalachian Area Development	23.002	59,990	
Sale of Federal Surplus Personal Property	39.007	120,051	
Public Buildings Service	39.012	2,520	
Science	43.001	2,153,084	
Aeronautics	43.002	11,482,564	
ARRA - Aeronautics	43.002	-5,353	
Exploration	43.003	188,540	
ARRA - Aeronautics, Recovery Act	43.004	72,422	
Cross Agency Support	43.009	549,321	
Other Federal Assistance	43.OFA	857,426	
Promotion of the Arts_Grants to Organizations and Individuals	45.024	27,704	
ARRA - Promotion of the Arts_Grants to Organizations and Individuals	45.024	11,121	
Promotion of the Humanities_Division of Preservation and Access	45.149	19,040	
Promotion of the Humanities_Fellowships and Stipends	45.160	-833	
Promotion of the Humanities_Research	45.161	57,115	
Promotion of the Humanities_Professional Development	45.163	31,942	
Promotion of the Humanities_Office of Digital Humanities	45.169	2,777	
Conservation Project Support	45.303	87,771	
National Leadership Grants	45.312	235,959	
Engineering Grants	47.041	20,464,751	
Mathematical and Physical Sciences	47.049	19,142,207	
ARRA - Mathematical and Physical Sciences	47.049	134,687	
Geosciences	47.050	9,726,392	
Computer and Information Science and Engineering	47.070	15,405,563	
Biological Sciences	47.074	17,315,944	
Social, Behavioral, and Economic Sciences	47.075	2,926,398	
Education and Human Resources	47.076	11,240,669	
Polar Programs	47.078	780,699	
International Science and Engineering (OISE)	47.079	592,394	
Office of Cyberinfrastructure	47.080	2,171,508	
Office of Experimental Program to Stimulate Competitive Research	47.081	49,068	
ARRA - Trans-NSF Recovery Act Research Support	47.082	8,176,305	
Other Federal Assistance	47.OFA	134,346	
ARRA - Other Federal Assistance	47.OFA	10,970	
7(j) Technical Assistance	59.007	20,406	
Small Business Development Centers	59.037	4,206,292	

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Federal and State Technology Partnership Program	59.058	\$	62,803
Veterans Domiciliary Care	64.008		15,135
Veterans Medical Care Benefits	64.009		33,678
Veterans State Hospital Care	64.016		8,862
Sharing Specialized Medical Resources	64.018		44,348
VA Homeless Providers Grant and Per Diem Program	64.024		11,853
Other Federal Assistance	64.OFA		1,886
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		207,452
ARRA - National Clean Diesel Emissions Reduction Program	66.039		808,524
Coastal Wetlands Planning Protection and Restoration Act	66.124		5,852
Congressionally Mandated Projects	66.202		201,920
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		2,570
Regional Wetland Program Development Grants	66.461		52,812
Science To Achieve Results (STAR) Research Program	66.509		1,420,593
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		1,237
Science To Achieve Results (STAR) Fellowship Program	66.514		53,985
P3 Award: National Student Design Competition for Sustainability	66.516		27,644
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716		73,645
Environmental Education Grants	66.951		83,609
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		325,792
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		251,754
Granting of Patent Licenses	81.003		2,495,299
Inventions and Innovations	81.036		4,566,250
ARRA - State Energy Program	81.041		76,115
Office of Science Financial Assistance Program	81.049		18,641,800
ARRA - Office of Science Financial Assistance Program	81.049		2,057,704
University Coal Research	81.057		25,047
Office of Scientific and Technical Information	81.064		19,278
Regional Biomass Energy Programs	81.079		12,175
Conservation Research and Development	81.086		489,901
ARRA - Conservation Research and Development	81.086		158,029
Renewable Energy Research and Development	81.087		3,908,131
ARRA - Renewable Energy Research and Development	81.087		612,221
Fossil Energy Research and Development	81.089		2,197,740
Stewardship Science Grant Program	81.112		295,371
Defense Nuclear Nonproliferation Research	81.113		806,696
ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		2,859
State Energy Program Special Projects	81.119		64
Nuclear Energy Research, Development and Demonstration	81.121		280,502
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		346,052
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		844,884
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		33,702
Predictive Science Academic Alliance Program	81.124		62,195
Federal Loan Guarantees for Innovative Energy Technologies	81.126		234,350
ARRA - Federal Loan Guarantees for Innovative Energy Technologies	81.126		52,743
ARRA - Geologic Sequestration Training and Research Grant Program	81.133		207,441
Advanced Research and Projects Agency-Energy Financial Assistance Program	81.135		278,303
ARRA - Advanced Research and Projects Agency-Energy Financial	81.135		2,869,369

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA</u>	<u>MONETARY</u>	<u>NONMONETARY</u>
	<u>NUMBER</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Research and Development Cluster (R)			
Assistance Program			
Other Federal Assistance	81.OFA	\$	527,653
Adult Education - Basic Grants to States	84.002		-59
Title I Grants to Local Educational Agencies	84.010		177,008
Undergraduate International Studies and Foreign Language Programs	84.016		1,950
International Research and Studies	84.017		137,931
Overseas Programs - Group Projects Abroad	84.021		10,950
TRIO_Talent Search	84.044		423,075
TRIO_Upward Bound	84.047		986,445
Fund for the Improvement of Postsecondary Education	84.116		638,806
Minority Science and Engineering Improvement	84.120		106,375
Rehabilitation Long-Term Training	84.129		148,989
National Institute on Disability and Rehabilitation Research	84.133		1,688,758
Business and International Education Projects	84.153		87,372
Safe and Drug-Free Schools and Communities_National Programs	84.184		237,338
Graduate Assistance in Areas of National Need	84.200		89,173
Fund for the Improvement of Education	84.215		174,405
Centers for International Business Education	84.220		441,448
Rehabilitation Training_Continuing Education	84.264		54,764
Twenty-First Century Community Learning Centers	84.287		91,951
Education Research, Development and Dissemination	84.305		2,037,845
Research in Special Education	84.324		2,352,853
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		759,140
Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	84.333		148,124
Teacher Quality Partnership Grants	84.336		2,216,348
Transition to Teaching	84.350		652,286
Arts in Education	84.351		109,675
English Language Acquisition Grants	84.365		6,320
Mathematics and Science Partnerships	84.366		50,636
Improving Teacher Quality State Grants	84.367		2,026,358
Striving Readers	84.371		43,440
Special Education_Technical Assistance on State Data Collection	84.373		172,485
College Access Challenge Grant Program	84.378		33,460
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395		128,659
ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act	84.396		136,260
National Writing Project	84.928		29,971
Agriscience Awards	85.105		25,000
National Historical Publications and Records Grants	89.003		13,170
U.S. Election Assistance Commission Research Grants	90.403		268,064
Annual Grant Competition	91.001		5,600
Community-Based Abstinence Education (CBAE)	93.010		8,137
Technical Assistance and Provision for Foreign Hospitals and Health Organizations	93.019		10,909
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	93.048		3,844
ARRA - Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	93.048		11,144
Innovations in Applied Public Health Research	93.061		1,249,861
Centers for Genomics and Public Health	93.063		100,543
Global AIDS	93.067		146,874
Public Health Emergency Preparedness	93.069		175,654
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		170,761
Food and Drug Administration_Research	93.103		1,010,476
Maternal and Child Health Federal Consolidated Programs	93.110		514,648

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Environmental Health	93.113	\$	612,974
Oral Diseases and Disorders Research	93.121		901,274
Injury Prevention and Control Research and State and Community Based Programs	93.136		703,591
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		6,345
Health Program for Toxic Substances and Disease Registry	93.161		547,410
Human Genome Research	93.172		107,195
Research Related to Deafness and Communication Disorders	93.173		1,288,550
Immunization Research, Demonstration, Public Information and Education_Training and Clinical Skills Improvement Projects	93.185		127,964
Patient Navigator and Chronic Disease Prevention Program	93.191		114,241
Human Health Studies_Applied Research and Development	93.206		1,084,917
Research and Training in Complementary and Alternative Medicine	93.213		-3,206
Research on Healthcare Costs, Quality and Outcomes	93.226		235,525
Epidemiology Cooperative Agreements	93.231		814,254
Mental Health Research Grants	93.242		2,646,884
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		2,942,229
Occupational Safety and Health Program	93.262		182,857
Complex Humanitarian Emergency and War-Related Injury Public Health Activities	93.269		2,515
Alcohol National Research Service Awards for Research Training	93.272		49,211
Alcohol Research Programs	93.273		2,958,137
Drug Abuse and Addiction Research Programs	93.279		7,188,446
Mental Health National Research Service Awards for Research Training	93.282		32,884
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283		22,218
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		6,342,963
Minority Health and Health Disparities Research	93.307		3,645,156
Trans-NIH Research Support	93.310		1,194,271
Research Infrastructure Programs	93.351		385,637
Advanced Nursing Education Traineeships	93.358		30,517
Nurse Education, Practice and Retention Grants	93.359		291,837
Nursing Research	93.361		137,049
National Center for Research Resources	93.389		5,577,640
Cancer Cause and Prevention Research	93.393		2,013,238
Cancer Detection and Diagnosis Research	93.394		1,939,372
Cancer Treatment Research	93.395		2,098,054
Cancer Biology Research	93.396		2,629,203
Cancer Centers Support Grants	93.397		-4,297
Cancer Research Manpower	93.398		302,693
Cancer Control	93.399		803,871
Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative	93.513		178,200
Affordable Care Act (ACA) Public Health Training Centers Program	93.516		602,254
ARRA - Centers for Disease Control and Prevention-Affordable Care Act (ACA)-Communities Putting Prevention to Work	93.520		81,032
Temporary Assistance for Needy Families	93.558		40,918
Family Violence Prevention and Services/Grants for Battered Women's Shelters_Discretionary Grants	93.592		280,214
Welfare Reform Research, Evaluations and National Studies	93.595		332,582
Head Start	93.600		107,828
Developmental Disabilities Basic Support and Advocacy Grants	93.630		2,102,483
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		564,776
Child Welfare Research Training or Demonstration	93.648		29,940

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Child Abuse and Neglect Discretionary Activities	93.670	\$ 28,188	
ARRA - Trans-NIH Recovery Act Research Support	93.701	11,903,467	
ARRA - Grants to Health Center Programs	93.703	55,427	
ARRA - Strengthening Communities Fund	93.711	7,066	
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	93.723	155,431	
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768	227,038	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	5,240	
Cardiovascular Diseases Research	93.837	19,322,597	
Lung Diseases Research	93.838	4,115,774	
Blood Diseases and Resources Research	93.839	1,657,730	
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1,274,920	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	11,268,177	
Digestive Diseases and Nutrition Research	93.848	288,251	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	5,431,157	
Allergy, Immunology and Transplantation Research	93.855	18,216,904	
Microbiology and Infectious Diseases Research	93.856	1,364,181	
Biomedical Research and Research Training	93.859	16,418,353	
Child Health and Human Development Extramural Research	93.865	5,350,467	
Aging Research	93.866	4,410,084	
Vision Research	93.867	7,725,672	
Medical Library Assistance	93.879	61,308	
Grants for Training in Primary Care Medicine and Dentistry	93.884	24,967	
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	1,922	
Special Projects of National Significance	93.928	13,094	
HIV Demonstration, Research, Public and Professional Education Projects	93.941	46,549	
Geriatric Education Centers	93.969	82,519	
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978	2,007	
International Research and Research Training	93.989	1,752,844	
Other Federal Assistance	93.OFA	3,344,201	
ARRA - Other Federal Assistance	93.OFA	63,570	
State Commissions	94.003	55,836	
Learn and Serve America_Higher Education	94.005	104,172	
AmeriCorps	94.006	260,833	
Social Security_Research and Demonstration	96.007	-1,260	
Homeland Security Preparedness Technical Assistance Program	97.007	126,004	
Port Security Grant Program	97.056	4,494,679	
Centers for Homeland Security	97.061	416,992	
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	97.077	409,479	
Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	97.104	124,082	
USAID Foreign Assistance for Programs Overseas	98.001	123,152	
USAID Development Partnerships for University Cooperation and Development	98.012	4,708,751	
Other Federal Assistance	98.OFA	435,645	
Total		\$ 759,219,604	

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
SNAP Cluster (SC)			
Supplemental Nutrition Assistance Program	10.551	\$ 1,074	\$ 3,065,102,148
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	75,869,489	
Total		\$ 75,870,563	\$ 3,065,102,148
School Improvement Grants Cluster (SIG)			
School Improvement Grants	84.377	\$ 11,636,906	
ARRA - School Improvement Grants, Recovery Act	84.388	29,645,836	
Total		\$ 41,282,742	
Special Education Cluster (SEC-IDEA)			
Special Education_Grants to States	84.027	\$ 335,707,443	
Special Education_Preschool Grants	84.173	10,042,584	
ARRA - Special Education Grants to States, Recovery Act	84.391	57,056,027	
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	1,723,312	
Total		\$ 404,529,366	
Statewide Data Systems Cluster (SWDS)			
Statewide Data Systems	84.372	\$ 2,418,674	
Total		\$ 2,418,674	
Student Financial Assistance Cluster (SFA)			
Federal Supplemental Educational Opportunity Grants	84.007	\$ 9,041,667	
Federal Family Education Loans	84.032	46,272,743	\$ 724,393,673
Federal Work-Study Program	84.033	66,686,517	
Federal Perkins Loan Program_Federal Capital Contributions	84.038	218,305	38,309,745
Federal Pell Grant Program	84.063	771,217,319	
Federal Direct Student Loans	84.268	1,640,259,646	
Academic Competitiveness Grants	84.375	84,231	
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	85,182	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	2,048,508	
Nurse Faculty Loan Program (NFLP)	93.264		120,055
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		6,763
Nursing Student Loans	93.364		1,617,269
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	500,713	
Total		\$ 2,536,414,831	\$ 764,447,505
TANF Cluster (TANF)			
Temporary Assistance for Needy Families	93.558	\$ 348,243,972	
Total		\$ 348,243,972	
TRIO Cluster (TRIO)			
TRIO_Student Support Services	84.042	\$ 2,549,531	
TRIO_Talent Search	84.044	1,665,126	
TRIO_Upward Bound	84.047	4,590,687	
TRIO_Educational Opportunity Centers	84.066	509,308	
TRIO_McNair Post-Baccalaureate Achievement	84.217	474,298	

State of Georgia

Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2012

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
TRIO Cluster (TRIO)			
Total		<u>\$ 9,788,950</u>	
Teacher Quality Partnership Grants Cluster (TQPG)			
Teacher Quality Partnership Grants	84.336	<u>\$ 1,594,544</u>	
Total		<u>\$ 1,594,544</u>	
Title I, Part A Cluster (TITLE1A)			
Title I Grants to Local Educational Agencies	84.010	\$ 515,079,595	
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	<u>70,237,645</u>	
Total		<u>\$ 585,317,240</u>	
Transit Services Programs Cluster (TSP)			
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	\$ 3,091,629	
Job Access_Reverse Commute	20.516	3,276,319	
New Freedom Program	20.521	<u>1,040,042</u>	
Total		<u>\$ 7,407,990</u>	
Vocational Rehabilitation Cluster (VRC)			
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	\$ 99,135,423	
ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	84.390	<u>11,013,425</u>	
Total		<u>\$ 110,148,848</u>	
WIA Cluster (WIA)			
WIA Adult Program	17.258	\$ 42,567,576	
ARRA - WIA Adult Program	17.258	1,993,465	
WIA Youth Activities	17.259	23,909,932	
ARRA - WIA Youth Activities	17.259	586,023	
WIA Dislocated Worker Formula Grants	17.278	<u>33,862,371</u>	
Total		<u>\$ 102,919,367</u>	



Auditee's Responses



**Summary Schedule of Prior Year
Findings and Questioned Costs**



State of Georgia

Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

FINDING

CONTROL

AUDITEE RESPONSE / STATUS

COMMENTS

Agriculture, Department of

FS-402-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-402-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-402-11-03	Unresolved (On Track)	See Comments Page 279
FS-402-11-07	Unresolved (On Track)	See Comments Page 279
FS-402-11-08	Unresolved (On Track)	See Comments Page 280
FS-402-11-09	Unresolved (On Track)	See Comments Page 280
FS-402-11-10	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-402-11-100	Further Action Not Warranted (Finding Closed)	
FS-402-11-11	Unresolved (On Track)	See Comments Page 280

Administrative Services, Department of

FS-403-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-403-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	

Insurance, Office of the Commissioner of

FS-408-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
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Education, Department of

FA-414-07-01	Partially Resolved (On Track)	See Comments Page 280
FA-414-10-04	Further Action Not Warranted (Finding Closed)	
FA-414-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-414-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-414-08-01	Partially Resolved (On Track)	See Comments Page 280
FS-414-10-01	Further Action Not Warranted (Finding Closed)	
FS-414-10-02	Further Action Not Warranted (Finding Closed)	
FS-414-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-414-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	

Prosecuting Attorneys' Council

FS-418-09-01	Unresolved (On Track)	See Comments Page 281
FS-418-10-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-418-10-03	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-418-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-418-11-03	Further Action Not Warranted (Finding Closed)	
FS-418-11-04	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-418-11-05	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-418-11-06	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-418-11-07	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-418-11-100	Further Action Not Warranted (Finding Closed)	

Community Health, Department of

FA-419-10-01	Further Action Not Warranted (Finding Closed)	
FA-419-10-02	Further Action Not Warranted (Finding Closed)	
FA-419-10-03	Further Action Not Warranted (Finding Closed)	
FA-419-10-04	Further Action Not Warranted (Finding Closed)	
FA-419-10-05	Further Action Not Warranted (Finding Closed)	
FA-419-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-419-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-419-11-03	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-419-11-04	Unresolved (On Track)	See Comments Page 281
FA-419-11-05	Unresolved (On Track)	See Comments Page 281
FA-419-11-06	Further Action Not Warranted (Finding Closed)	

State of Georgia

Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

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AUDITEE RESPONSE / STATUS

COMMENTS

Community Health, Department of (continued)

FA-419-11-07	Further Action Not Warranted (Finding Closed)
FA-419-11-08	Further Action Not Warranted (Finding Closed)
FA-419-11-09	Further Action Not Warranted (Finding Closed)
FA-419-11-10	Further Action Not Warranted (Finding Closed)
FA-419-11-11	Further Action Not Warranted (Finding Closed)
FA-419-11-12	Further Action Not Warranted (Finding Closed)
FS-419-10-01	Further Action Not Warranted (Finding Closed)
FS-419-10-03	Further Action Not Warranted (Finding Closed)
FS-419-11-01	Previously Reported Corrective Action Implemented (Finding Closed)
FS-419-11-02	Previously Reported Corrective Action Implemented (Finding Closed)
FS-419-11-03	Previously Reported Corrective Action Implemented (Finding Closed)
FS-419-11-04	Previously Reported Corrective Action Implemented (Finding Closed)
FS-419-11-05	Previously Reported Corrective Action Implemented (Finding Closed)
FS-419-11-100	Further Action Not Warranted (Finding Closed)

Governor, Office of the

FA-422-09-01	Previously Reported Corrective Action Implemented (Finding Closed)
FS-422-11-01	Previously Reported Corrective Action Implemented (Finding Closed)

Human Services, Department of

FA-427-10-01	Further Action Not Warranted (Finding Closed)	
FA-427-10-03	Further Action Not Warranted (Finding Closed)	
FA-427-10-04	Further Action Not Warranted (Finding Closed)	
FA-427-10-05	Further Action Not Warranted (Finding Closed)	
FA-427-10-06	Further Action Not Warranted (Finding Closed)	
FA-427-10-07	Further Action Not Warranted (Finding Closed)	
FA-427-10-08	Further Action Not Warranted (Finding Closed)	
FA-427-10-11	Further Action Not Warranted (Finding Closed)	
FA-427-10-12	Further Action Not Warranted (Finding Closed)	
FA-427-10-13	Further Action Not Warranted (Finding Closed)	
FA-427-10-14	Further Action Not Warranted (Finding Closed)	
FA-427-10-15	Further Action Not Warranted (Finding Closed)	
FA-427-10-16	Further Action Not Warranted (Finding Closed)	
FA-427-10-17	Further Action Not Warranted (Finding Closed)	
FA-427-10-20	Further Action Not Warranted (Finding Closed)	
FA-427-10-22	Further Action Not Warranted (Finding Closed)	
FA-427-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-02	Further Action Not Warranted (Finding Closed)	
FA-427-11-03	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-04	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-05	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-06	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-07	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-08	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-09	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-10	Unresolved (On Track)	See Comments Page 281
FA-427-11-11	Unresolved (On Track)	See Comments Page 282
FA-427-11-12	Unresolved (On Track)	See Comments Page 282
FA-427-11-13	Unresolved (On Track)	See Comments Page 282

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COMMENTS

Human Services, Department of (continued)

FA-427-11-14	Unresolved (On Track)	See Comments Page 282
FA-427-11-15	Unresolved (On Track)	See Comments Page 283
FA-427-11-16	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-17	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-18	Unresolved (On Track)	See Comments Page 283
FA-427-11-19	Unresolved (On Track)	See Comments Page 283
FA-427-11-20	Unresolved (On Track)	See Comments Page 283
FA-427-11-21	Unresolved (On Track)	See Comments Page 283
FA-427-11-22	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-427-11-23	Further Action Not Warranted (Finding Closed)	
FA-427-11-24	Unresolved (On Track)	See Comments Page 283
FA-427-11-25	Further Action Not Warranted (Finding Closed)	
FA-427-11-26	Further Action Not Warranted (Finding Closed)	
FA-427-11-27	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-427-10-01	Further Action Not Warranted (Finding Closed)	
FS-427-10-02	Further Action Not Warranted (Finding Closed)	
FS-427-10-03	Further Action Not Warranted (Finding Closed)	
FS-427-10-04	Further Action Not Warranted (Finding Closed)	
FS-427-10-05	Further Action Not Warranted (Finding Closed)	
FS-427-10-06	Further Action Not Warranted (Finding Closed)	
FS-427-10-07	Further Action Not Warranted (Finding Closed)	
FS-427-10-08	Further Action Not Warranted (Finding Closed)	
FS-427-10-10	Further Action Not Warranted (Finding Closed)	
FS-427-10-11	Further Action Not Warranted (Finding Closed)	
FS-427-10-12	Further Action Not Warranted (Finding Closed)	
FS-427-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-427-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-427-11-03	Unresolved (On Track)	See Comments Page 283
FS-427-11-04	Unresolved (On Track)	See Comments Page 284
FS-427-11-05	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-427-11-06	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-427-11-07	Unresolved (On Track)	See Comments Page 284
FS-427-11-08	Unresolved (On Track)	See Comments Page 284
FS-427-11-09	Unresolved (On Track)	See Comments Page 284
FS-427-11-10	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-427-11-100	Further Action Not Warranted (Finding Closed)	
FS-427-11-11	Unresolved (On Track)	See Comments Page 284
FS-427-11-12	Unresolved (On Track)	See Comments Page 284
FS-427-11-13	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-427-11-14	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-427-11-15	Previously Reported Corrective Action Implemented (Finding Closed)	
<i>Court of Appeals</i>		
FS-432-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	

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COMMENTS

Labor, Department of

FA-440-09-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-440-10-01	Further Action Not Warranted (Finding Closed)	
FA-440-10-03	Further Action Not Warranted (Finding Closed)	
FA-440-10-05	Further Action Not Warranted (Finding Closed)	
FA-440-11-01	Further Action Not Warranted (Finding Closed)	
FA-440-11-02	Further Action Not Warranted (Finding Closed)	
FA-440-11-03	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-440-11-04	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-440-11-05	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-440-11-06	Partially Resolved (On Track)	See Comments Page 284
FA-440-11-07	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-440-11-08	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-440-11-09	Further Action Not Warranted (Finding Closed)	
FS-440-10-01	Further Action Not Warranted (Finding Closed)	
FS-440-10-04	Further Action Not Warranted (Finding Closed)	
FS-440-10-05	Further Action Not Warranted (Finding Closed)	
FS-440-11-01	Unresolved (On Track)	See Comments Page 285
FS-440-11-02	Further Action Not Warranted (Finding Closed)	
FS-440-11-03	Further Action Not Warranted (Finding Closed)	
FS-440-11-04	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-440-11-05	Partially Resolved (On Track)	See Comments Page 285
FS-440-11-06	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-440-11-08	Unresolved (On Track)	See Comments Page 285
FS-440-11-100	Further Action Not Warranted (Finding Closed)	

Behavioral Health and Developmental Disabilities, Department of

FA-441-10-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-441-10-03	Further Action Not Warranted (Finding Closed)	
FA-441-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-441-11-02	Unresolved (On Track)	See Comments Page 285
FS-441-10-01	Further Action Not Warranted (Finding Closed)	
FS-441-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-441-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-441-11-03	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-441-11-04	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-441-11-05	Partially Resolved (On Track)	See Comments Page 286
FS-441-11-06	Previously Reported Corrective Action Implemented (Finding Closed)	

Juvenile Justice, Department of

FS-461-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
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Natural Resources, Department of

FS-462-09-02	Further Action Not Warranted (Finding Closed)	
FS-462-10-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-462-10-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-462-10-03	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-462-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-462-11-02	Unresolved (Not On Track)	See Comments Page 286
FS-462-11-100	Further Action Not Warranted (Finding Closed)	
FS-462-11-101	Partially Resolved (On Track)	See Comments Page 286

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Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

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AUDITEE RESPONSE / STATUS

COMMENTS

Corrections, Department of

FS-467-11-01	Partially Resolved (On Track)	See Comments Page 286
FS-467-11-02	Partially Resolved (On Track)	See Comments Page 287
FS-467-11-03	Previously Reported Corrective Action Implemented (Finding Closed)	

Public Service Commission

FS-470-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
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Investigation, Georgia Bureau of

FA-471-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FA-471-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	

Regents of the University System of Georgia, Board of

FS-472-10-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-472-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	

Revenue, Department of

FS-474-08-05	Partially Resolved (On Track)	See Comments Page 287
FS-474-10-01	Further Action Not Warranted (Finding Closed)	
FS-474-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-474-11-02	Partially Resolved (On Track)	See Comments Page 287
FS-474-11-03	Partially Resolved (On Track)	See Comments Page 287
FS-474-11-100	Further Action Not Warranted (Finding Closed)	

Secretary of State

FS-478-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
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Aviation Hall of Fame, Georgia

FS-483-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	
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Transportation, Department of

FA-484-10-05	Further Action Not Warranted (Finding Closed)	
FA-484-10-06	Further Action Not Warranted (Finding Closed)	
FA-484-11-01	Unresolved (On Track)	See Comments Page 288
FA-484-11-02	Unresolved (On Track)	See Comments Page 288
FA-484-11-03	Unresolved (On Track)	See Comments Page 288
FA-484-11-04	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-484-10-01	Further Action Not Warranted (Finding Closed)	
FS-484-10-02	Further Action Not Warranted (Finding Closed)	
FS-484-10-05	Further Action Not Warranted (Finding Closed)	
FS-484-10-08	Further Action Not Warranted (Finding Closed)	
FS-484-11-01	Unresolved (On Track)	See Comments Page 289
FS-484-11-02	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-484-11-03	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-484-11-04	Further Action Not Warranted (Finding Closed)	
FS-484-11-05	Unresolved (On Track)	See Comments Page 289
FS-484-11-06	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-484-11-07	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-484-11-08	Previously Reported Corrective Action Implemented (Finding Closed)	
FS-484-11-09	Partially Resolved (On Track)	See Comments Page 289
FS-484-11-100	Further Action Not Warranted (Finding Closed)	

Subsequent Injury Trust Fund Board of Trustees

FS-489-11-01	Previously Reported Corrective Action Implemented (Finding Closed)	
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State of Georgia

Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

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AUDITEE RESPONSE / STATUS

COMMENTS

Public Defenders Standards Council, Georgia

FS-492-11-01 Previously Reported Corrective Action Implemented (Finding Closed)

Georgia State University Research Foundation

FA-5092-10-02 Previously Reported Corrective Action Implemented (Finding Closed)

FA-5092-10-03 Previously Reported Corrective Action Implemented (Finding Closed)

FA-5092-11-01 Previously Reported Corrective Action Implemented (Finding Closed)

FA-5092-11-02 Partially Resolved (On Track)

See Comments Page 289

Albany State University

FA-521-10-01 Further Action Not Warranted (Finding Closed)

FA-521-11-01 Partially Resolved (On Track)

See Comments Page 290

Fort Valley State University

FA-533-10-01 Further Action Not Warranted (Finding Closed)

FA-533-11-01 Previously Reported Corrective Action Implemented (Finding Closed)

FA-533-11-02 Previously Reported Corrective Action Implemented (Finding Closed)

FA-533-11-03 Previously Reported Corrective Action Implemented (Finding Closed)

FS-533-10-02 Further Action Not Warranted (Finding Closed)

FS-533-11-01 Unresolved (On Track)

See Comments Page 290

FS-533-11-02 Previously Reported Corrective Action Implemented (Finding Closed)

FS-533-11-03 Unresolved (On Track)

See Comments Page 290

FS-533-11-04 Unresolved (On Track)

See Comments Page 290

Savannah State University

FA-548-10-01 Further Action Not Warranted (Finding Closed)

FA-548-11-01 Partially Resolved (On Track)

See Comments Page 290

FS-548-08-03 Further Action Not Warranted (Finding Closed)

Georgia Perimeter College

FS-571-10-01 Further Action Not Warranted (Finding Closed)

FS-571-11-01 Partially Resolved (On Track)

See Comments Page 291

FS-571-11-02 Unresolved (On Track)

See Comments Page 291

Macon State College

FS-581-11-01 Previously Reported Corrective Action Implemented (Finding Closed)

FS-581-11-02 Previously Reported Corrective Action Implemented (Finding Closed)

FS-581-11-03 Previously Reported Corrective Action Implemented (Finding Closed)

South Georgia College

FS-587-11-01 Partially Resolved (On Track)

See Comments Page 291

FS-587-11-02 Previously Reported Corrective Action Implemented (Finding Closed)

FS-587-11-03 Previously Reported Corrective Action Implemented (Finding Closed)

FS-587-11-04 Previously Reported Corrective Action Implemented (Finding Closed)

Skidaway Institute of Oceanography

FS-593-11-01 Previously Reported Corrective Action Implemented (Finding Closed)

FS-593-11-02 Previously Reported Corrective Action Implemented (Finding Closed)

FS-593-11-03 Previously Reported Corrective Action Implemented (Finding Closed)

Albany Technical College

FA-820-11-01 Partially Resolved (On Track)

See Comments Page 292

West Georgia Technical College

FS-826-10-02 Further Action Not Warranted (Finding Closed)

FS-826-10-03 Further Action Not Warranted (Finding Closed)

FS-826-11-01 Previously Reported Corrective Action Implemented (Finding Closed)

FS-826-11-02 Previously Reported Corrective Action Implemented (Finding Closed)

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Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

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AUDITEE RESPONSE / STATUS

COMMENTS

West Georgia Technical College (continued)

FS-826-11-03

Unresolved (On Track)

See Comments Page 292

FS-826-11-04

Previously Reported Corrective Action Implemented (Finding Closed)

West Georgia RESA

FS-8604-11-01

Previously Reported Corrective Action Implemented (Finding Closed)

Griffin RESA

FS-8624-11-01

Previously Reported Corrective Action Implemented (Finding Closed)

Chattahoochee-Flint RESA

FS-8724-11-02

Previously Reported Corrective Action Implemented (Finding Closed)

Seed Development Commission, Georgia

FS-919-10-01

Previously Reported Corrective Action Implemented (Finding Closed)

FS-919-11-01

Previously Reported Corrective Action Implemented (Finding Closed)

State Road and Tollway Authority

FS-927-11-01

Previously Reported Corrective Action Implemented (Finding Closed)

Housing and Finance Authority, Georgia

FA-923-11-01

Previously Reported Corrective Action Implemented (Finding Closed)



State of Georgia

Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

AGRICULTURE, DEPARTMENT OF

Finding Control Number: FS-402-11-03

GENERAL LEDGER

CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY

Inadequate Bank Reconciliation Procedures

The Department has reviewed our internal control procedures regarding bank reconciliations. We have implemented additional policies and procedures for proper review and approvals and to ensure reconciling items are researched to correct in a timely manner and to ensure compliance with the Disposition of Unclaimed Property Act.

Finding Control Number: FS-402-11-07

REVENUES AND RECEIVABLES

Improper Retention of Fees

As stated last year, the Department disagrees that the referenced item is a finding due to the following:

The Department has been advised by the Governor's Office of Planning and Budget (OPB) that retention and use of these fees for the operation of Department Programs is acceptable and expected. The Director and Staff of OPB met with the Commissioner and Staff of Agriculture regarding the submission of AFY 2011 Fiscal Affairs request in May, 2011. During that meeting the OPB Director informed Agency staff of the expected retention and use of said fees. As a result of that meeting and with the approval/blessing of OPB, Agency rescinded our AFY 2011 Fiscal Affairs request with the understanding of both parties that fees would be retained and budgeted in order to ensure continuation of Department Operations and budgetary compliance. During the special mid-year review requested by Commissioner-Elect Gary W. Black, Department of Audits and Accounts questioned this practice. After discussion between Department of Audits and Department of Agriculture staff the following was included in the Special Report: The Department of Agriculture retained such fees per the instructions of the budget authorities of the state. A review of the FY 2011 General Appropriations Act (HB 948) and its corresponding Tracking Sheet indicated that the foregoing fees were included as separate funding sources in the Consumer Protection Program. In order to ensure clear understanding between OPB and Agriculture, we requested OPB provide in writing authorization for fees to be retained by the Department. In an email dated May 6, 2011 the following was provided:

45-12-92.1. Fees which are not revenue measures; utilization of proceeds

- A. The General Assembly finds and determines that certain fees imposed or authorized by law are not "revenue measures" within the meaning of Article VII, Section III, Paragraph II of the Constitution but only incidentally create revenue pursuant to the facilitation of another primary purpose.
- B. When any other provision of law imposes or authorizes the imposition of a fee and recites that such fee is subject to this Code section:
 1. The agency or other entity imposing and collecting the fee shall not pay the proceeds of the fee into the general fund of the state treasury but shall rather retain and expend the proceeds for purposes of defraying the costs of administering the program or activity with which the fee is associated; and
 2. If the amount of the fee is fixed by the agency or other entity pursuant to the law authorizing the fee, the fee shall be fixed in a reasonable amount such that the proceeds of the fee do not exceed the total direct and indirect costs of administering the program or activity with which the fee is associated.

The Department's opinion is we have received clear direction regarding the retention and use of these fees.

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: FS-402-11-08

CAPITAL ASSETS

Inadequate Capital Asset Records

The Department is and has been aware of challenges regarding Capital Assets and continues to provide training and guidance to Department staff regarding policies and procedures.

Finding Control Number: FS-402-11-09

EXPENSES/EXPENDITURES AND LIABILITIES

Failure to Obtain Verification Documentation for New Employees

The Personnel Office will develop a policy to ensure the E-verify process is completed within a reasonable amount of time. We will review the Federal guidelines during the development of the policy.

Finding Control Number: FS-402-11-11

EXPENSES/EXPENDITURES AND LIABILITIES

Internal Control Deficiencies over Contractual Obligations

This was first brought to our attention during the mid-year review. The Department implemented new procedures beginning 7/1/2011 to encumber the full contract amount at time contract is executed. We are continuing training of managers and directors in this area.

EDUCATION, DEPARTMENT OF

Finding Control Number: FA-414-07-01

ACTIVITIES ALLOWED OR UNALLOWED

ELIGIBILITY

SUBRECIPIENT MONITORING

Collusion and Management Override of Controls

U.S. DOE issued a program determination letter on May 8, 2012 wherein it requested that GaDOE submit a corrective action plan and evidence of its implemented corrective actions. The GaDOE submitted its corrective action plan for review and approval to U.S. DOE on August 6, 2012. In the program determination letter, U.S. DOE also preliminarily determined that GaDOE repay U.S. DOE a total of \$5,668,335. GaDOE is currently appealing this determination.

Finding Control Number: FS-414-08-01

ACCOUNTING CONTROLS (OVERALL)

Inadequate Controls over the Academic Coach Program

Criminal charges were brought by the Attorney General's office against three (3) Academic Coach fund recipients. Those individuals pled guilty and have paid to GaDOE \$8,996 in restitution. The GaDOE's Legal Services and School Improvement departments have collected funds from fifteen (15) individuals who wrongfully obtained funds. The Attorney General's office filed suit against one (1) individual from whom GaDOE was unable to collect funds and reach a settlement. The Court granted summary judgment in GaDOE's favor. Currently, that individual is in the process of reimbursing GaDOE. The Attorney General's office declined to file suit against the other seven (7) individuals.

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

PROSECUTING ATTORNEYS' COUNCIL

Finding Control Number: FS-418-09-01
ACCOUNTING CONTROLS (OVERALL)
Deficit Fund Balance

We concur with this finding. Thank you for the opportunity to make a management response, to be included in the Management Report, to the finding that the Prosecuting Attorneys Council over expended its allotment in violation of the Budget Act. While it is clear that the Council over expended its allotment, it is less clear that the Council violated the Budget Act or any other provision of Georgia law.

In the draft of your Budget Report, you state that the Council voluntarily accepted the 25 percent reduction of our June allotment. This suggests that the Council was consulted prior to the withholding of the allotment; and, of course, that was not the case. In fact, the Council had attempted to draw funds from its appropriation but was denied. We were informed on June 8, 2009, that our allocation would not be forthcoming.

The 25 percent of the June allocation that was withheld was approximately \$625,000. The original deficit was \$681,447.86 in FY 2009 and was reduced to \$597,319 at the end of FY 2010. The Council clearly understands that the treasury cannot give us funds that it does not have. We further are aware of the difficulties placed on our state leaders in these difficult times. Those same conditions applied to our June payroll. When confronted with paying the 2009 obligation from the 2010 allocation, a violation of public policy, or overspending our 2009 allocation, the Council chose what it believed to be the lesser of the evils.

We are currently working with Georgia Department of Audits and the Attorney General's Office to resolve the issue.

New Comment, August 10, 2012:

Previous comments as to the cause of the finding remain valid. However, effort to address this finding has allowed Prosecuting Attorneys' Council to reduce the fund balance deficit to \$358,875.68. We still welcome, request and seek assistance from Department of Audits, SAO, OPB, the Legislature and the Attorney General's Office for final resolution.

COMMUNITY HEALTH, DEPARTMENT OF

Finding Control Number: FA-419-11-04
ELIGIBILITY
Verification and Documentation of Eligibility

See current year finding SA 12-02 for status of the verification and documentation of Medicaid eligibility.

Finding Control Number: FA-419-11-05
MATCHING LEVEL OF EFFORT, EARMARKING
Matching of Allowable Expenditures

See current year finding FA-419-12-04 for status of the matching of allowable expenditures.

HUMAN SERVICES, DEPARTMENT OF

Finding Control Number: FA-427-11-10
REPORTING
Internal Control Deficiency

DHS Grants Management has implemented new processes to improve the reconciliation of the federal reports to the general ledger. The Grant Accountants are required to post all work paper adjustments to the general ledger within 30 days of

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submitting the federal report. The Grants Manager tracks all outstanding work paper adjustments as well as the timeliness of submitting the federal reports and provides weekly status updates to the CFO.

Results of the 2012 state audit indicate that the federal reporting is materially correct but DHS is still working on document consistency and completeness.

Finding Control Number: FA-427-11-11
REPORTING
Internal Control Deficiency

DHS Grants Management has taken steps to improve the work paper supporting documentation by requiring certain PeopleSoft reports be included in all work papers and numbering and cross-referencing the work paper adjustments. See also the response to FA-427-11-10.

Results of the 2012 state audit indicate that the federal reporting is materially correct but DHS is still working on document consistency and completeness.

Finding Control Number: FA-427-11-12
REPORTING
Internal Control Deficiency

DHS Grants Management has taken steps to improve the work paper supporting documentation by requiring certain PeopleSoft reports be included in all work papers and numbering and cross-referencing the work paper adjustments. See also the response to FA-427-11-10.

Results of the 2012 state audit indicate that the federal reporting is materially correct but DHS is still working on document consistency and completeness.

Finding Control Number: FA-427-11-13
REPORTING
Internal Control Deficiency

DHS Grants Management has taken steps to improve the work paper supporting documentation by requiring certain PeopleSoft reports be included in all work papers and numbering and cross-referencing the work paper adjustments. See also the response to FA-427-11-10.

Results of the 2012 state audit indicate that the federal reporting is materially correct but DHS is still working on document consistency and completeness.

Finding Control Number: FA-427-11-14
REPORTING
Internal Control Deficiencies

DHS Grants Management has taken steps to improve the work paper supporting documentation by requiring certain PeopleSoft reports be included in all work papers and numbering and cross-referencing the work paper adjustments. See also the response to FA-427-11-10.

Results of the 2012 state audit indicate that the federal reporting is materially correct but DHS is still working on document consistency and completeness.

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Finding Control Number: FA-427-11-15

REPORTING

Internal Control Deficiencies

DHS Grants Management has taken steps to improve the work paper supporting documentation by requiring certain PeopleSoft reports be included in all work papers and numbering and cross-referencing the work paper adjustments. See also the response to FA-427-11-10.

Results of the 2012 state audit indicate that the federal reporting is materially correct but DHS is still working on document consistency and completeness.

Finding Control Number: FA-427-11-18

REPORTING

Internal Control Deficiency/Noncompliance with Federal Program Regulations

DHS has implemented procedures to use the correct report when completing the Carryover and Reallotment Report for LIHEAP.

Finding Control Number: FA-427-11-19

REPORTING

Required Transparency Act Reports Not Filed

DHS has implemented procedures to complete reporting as required by FFATA.

Finding Control Number: FA-427-11-20

REPORTING

Required Transparency Act Report Not Filed

DHS has implemented procedures to complete reporting as required by FFATA.

Finding Control Number: FA-427-11-21

REPORTING

Required Transparency Act Reports Not Filed

DHS has implemented procedures to complete reporting as required by FFATA.

Finding Control Number: FA-427-11-24

SUBRECIPIENT MONITORING

SPECIAL TESTS AND PROVISIONS

Failure to Accurately Report Amounts on the Schedule of Expenditures of Federal Awards

DHS has implemented an improved procedure for recording the required information for the SEFA.

Finding Control Number: FS-427-11-03

ACCOUNTING CONTROLS (OVERALL)

GENERAL LEDGER

EQUITY AND FINANCIAL STATEMENT RECONCILIATIONS

Unsubstantiated Other Reserves Balance

DHS has contracted with Nicholes, Cauley & Associates to research and resolve problems with fund sources and other issues.

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: FS-427-11-04
ACCOUNTING CONTROLS (OVERALL)
EXPENSES/EXPENDITURES AND LIABILITIES
BUDGET
Inadequate Journal Entry Documentation

The automated journal entry process is being implemented. Journal preparations have been standardized across DHS including requiring clear evidence leading to the decision to request the JE and standard PeopleSoft query results.

Finding Control Number: FS-427-11-07
GENERAL LEDGER
REVENUES AND RECEIVABLES
Failure to Record Federal Grant Awards in a Timely Manner

DHS is working to improve the collection of grant award notices and the recording of grant awards.

Finding Control Number: FS-427-11-08
GENERAL LEDGER
REVENUES AND RECEIVABLES
Failure to Reconcile A/R to the General Ledger

DHS is working to resolve AR variances.

Finding Control Number: FS-427-11-09
GENERAL LEDGER
EXPENSES/EXPENDITURES AND LIABILITIES
A/P Reconciliation Inaccurate/incomplete

DHS Accounts Payable is reviewing the items that are over 60 days old. This procedure, along with other reconciling items, is now on the monthly close checklist. Significant progress has been made.

Finding Control Number: FS-427-11-11
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
Inadequate Bank Reconciliation Procedures

DHS has worked to post all book adjustments and address old outstanding checks. For all accounts except the Operating account, significant progress to reduce the number of outstanding items has been made.

Finding Control Number: FS-427-11-12
REVENUES AND RECEIVABLES
Inadequate Procedures Over Cash Draws of Federal Grants

All cash draws are being reviewed and approved by the Revenue Manager timely. DHS is now using the Clearance Pattern specified in the Treasure-State agreement. DHS has cleaned up the Cash Management Database (CMD) and implemented procedures to maintain it to improve the cash draw process.

LABOR, DEPARTMENT OF

Finding Control Number: FA-440-11-06
REPORTING
Reports not Reconciled to the Accounting Records

The Department formally met and has agreed with the State Auditors to establish a Formalized Reconciliation Procedure that

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will clearly link the Accounting Records to the Federal Reports.

Finding Control Number: FS-440-11-01
ACCOUNTING CONTROLS (OVERALL)
Inadequate Supporting Documentation for Adjusting Journal Entries

The Department has implemented procedures to improve the level of documentation that is readily available to support adjusting journal entries made by the Department. This documentation has been included as a part of the Department's Accounting and Procedures Manual.

Finding Control Number: FS-440-11-05
GENERAL LEDGER
REVENUES AND RECEIVABLES
Inadequate Procedures over Cash Draws of Federal Grants

The Department has implemented additional procedures to improve the timing of cash drawn from the Federal Government with payment of the actual expenditures. These additional procedures include the scheduling of draw downs on a more frequent basis and creation of a new consolidated management report that groups Federal expenditures by funding source. However, the auditor's testing continues to incorrectly include flawed procedures in doing their cash management testing as discussed below:

1. The auditors continued to use accounting period dates as the date draw downs of Federal cash were made instead of post dates (calendar date the transaction actually occurred). The difference in timing between these dates can be as much as 30 days thereby giving an inaccurate conclusion.
2. The auditors did not take into consideration the extent Obligation Authority was available based on the expenditures charged to the grant. In all cases, the auditors mistakenly assumed all expenditures charged to a grant were available to be immediately reimbursed by a Federal Grant even though, in some cases, expenditures exceeded Obligation Authority. In such cases, temporary program deficits did exist until Obligation Authority was received at a later date (i.e. operating under federal continuous resolution) or expenditures were subsequently moved to another Federal Grant.

AUDITOR CONCLUDING REMARKS:

Accounting period dates provide the best measurement of cash drawdown activity. Post dates (calendar dates) could include activity in months not within the fiscal year.

Finding Control Number: FS-440-11-08
BUDGET
Program Budget Deficiencies

The Department of Labor maintains its accounting records on the FARS (Federal Accounting and Reporting) accounting system, which is used by many other State Labor Departments across the Nation. As noted by the auditor, this system does not facilitate maintaining accounting records on a program by program basis as the system is designed to provide information to the U.S. Department of Labor in a uniform reporting format from the various States.

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF

Finding Control Number: FA-441-11-02

REPORTING

Internal Control Deficiencies

Corrective Action Plan implemented and formalized in agency policy 17-205. Also, DBHDD Grants Management section is now preparing and submitting annual Federal Financial Status Reports for each grant issued to agency, including interim and final reports.

Finding Control Number: FS-441-11-05

CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY

Inadequate Bank Reconciliation Procedures

All corrective actions completed, resulting in a new reconciliation form and GL Activity Ledger to prevent repeat findings. A review of 3rd Quarter's reconciliation indicates positive results and compliance.

NATURAL RESOURCES, DEPARTMENT OF

Finding Control Number: FS-462-11-02

ACCOUNTING CONTROLS (OVERALL)

EXPENSES/EXPENDITURES AND LIABILITIES

FINANCIAL REPORTING AND DISCLOSURE

BUDGET

Invalid Encumbrances

The Department has implemented procedures to review and cancel purchase orders that are determined to be invalid.

Finding Control Number: FS-462-11-101

ACCOUNTING CONTROLS (OVERALL)

GENERAL LEDGER

BUDGET

Inadequate Journal Entry Documentation and Questionable Journal Entry Process

The department developed internal control procedures requiring journal entries be reviewed and approved, and that adequate documentation is attached to support transactions. Many of the journal entries made during period 998 are required to reduce the number of post closing entries that have to be made. During the fiscal year most corrections are made directly in the modules, but the modules are not open during period 998.

CORRECTIONS, DEPARTMENT OF

Finding Control Number: FS-467-11-01

CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY

Inadequate Bank Reconciliation Procedures

Following the replacement of the employee responsible for bank reconciliations and the determination of their inaccuracy, it was decided that we should redo the prior period bank reconciliations. Those reconciliations are now complete. The Department has begun the process of rectifying the remaining reconciliation items including the checks over one year old.

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Finding Control Number: FS-467-11-02

CAPITAL ASSETS

Inadequate Capital Asset Records - Personal Property

GDC has begun a reconciliation process that will identify differences in General Ledger purchases and Asset Management increases. The next step will be to use that information to properly adjust the inaccurate data. Also, there are still small value items included in the asset list as well as assets listed in the small value list. These items still need to be corrected so that the equipment list will only reflect those pieces of personal property that qualify as capital assets. These final changes will be implemented in FY 2013.

REVENUE, DEPARTMENT OF

Finding Control Number: FS-474-08-05

REVENUES AND RECEIVABLES

Deficiencies in the Income Tax Division Subsidiary Records

The department implemented, in November 2011, the Individual Income Tax module in our Integrated Tax System (ITS). This provides the ability to track and monitor income tax records. In addition, there are established threshold / rules in place to review / research withholdings, amended returns, and fraud based upon established criteria.

Finding Control Number: FS-474-11-02

CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY

Inadequate Bank Reconciliation Procedures

We concur with this finding. The Department has taken immediate steps to ensure 1) all written monthly reconciliation procedures are followed, 2) all reconciliations are performed in a timely manner, 3) all reconciling items are identified and resolved within 30 business days, and 4) reconciliations are approved by management in a timely manner.

Finding Control Number: FS-474-11-03

REVENUES AND RECEIVABLES

Improper Retention of Fees

The Department understands Audit's position of the retention of funds. However, the State Legislature appropriated these funds to the Department, in lieu of State Funds, and the Department is following the provisions as outlined in the appropriations act.

If the Department is not allowed to retain and utilize these funds for their appropriated purpose, DOR would also be in violation of HB 1055 and SB 454 which charged the Department with the enforcement of Coin Operated Amusement Machines (COAM).

The Department believes Audit's should discuss the policy decision on funding with the Office of Planning and Budget and the State Legislature to find an amiable solution.

The Department stopped the retention of these funds effective July 1st, 2012 (Fiscal Year 2013).

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

TRANSPORTATION, DEPARTMENT OF

Finding Control Number: FA-484-11-01

PROCUREMENT AND SUSPENSION AND DEBARMENT
SPECIAL TESTS AND PROVISIONS

Internal Control Deficiencies/Noncompliance with Federal Program Regulations

We concur with this finding. GDOT is in the process of implementing a computerized construction and material management software, SiteManager, which will eventually replace the current MC Checklist process. The Department implemented the Construction payment portion of SiteManager in November 2011. The Materials functionality of the new system was delayed due to consultant manpower issues and is currently scheduled to be implemented by the summer of 2013. At that time the materials documentation for all future projects will be maintained through the SiteManager system and the hardcopy MC Checklist process will be discontinued.

Based on our conversations with field personnel overseeing the projects noted in the audit it appears that the majority of the quarterly checklists are completed in the field, but they are not transmitted to the Office of Materials and Research in a timely manner. Since we will continue to have older projects that will be using the old MC Checklist method, we have hired a Field Auditor in the Materials Audit Section. The first field audits were performed in April 2012. The Field Auditor checks the files at the Construction sites and assists with MC quarterly checklist issues in the field. It appears the Field audits are improving compliance and we will continue this effort. We will continue to ensure that all materials issues are handled before the contracts are released. Additionally the department will not close out a project without the final official quality assurance review of the materials based on the final MC Checklist.

Finding Control Number: FA-484-11-02

REPORTING

Internal Control Deficiencies/Noncompliance with Federal Program Regulations

We concur with the finding. To ensure GDOT submits accurate information in the future, GDOT is currently updating its Section 5311 Rural Area Formula Program procedures manual to address this finding. Additional training in the NTD process and reporting system will also be conducted for all seven Public Transportation Coordinators (PTC) in the district offices. The Department will require all data submitted from the subrecipient to the Department be verified against the source document(s) by the designated PTC. The Department will review monthly NTD data reports submitted by subrecipients for accuracy. After the PTC has reviewed these reports they will be submitted into the Department's reporting database (RMIS) monthly. If subrecipients have inconsistencies in data, the GDOT PTC will address them at that time.

Finding Control Number: FA-484-11-03

SUBRECIPIENT MONITORING

Internal Control Deficiencies/Noncompliance with Federal Program Regulations

We concur with this finding. While we believe that GDOT currently has some procedures in place over subrecipient monitoring, we agree the absence of formal written policies and procedures has caused instances of noncompliance. GDOT will issue a new policy to establish uniform procedures and criteria for all offices to use when evaluating and monitoring Subrecipient Eligibility, Central Contractor Registration, Award Identification, and Pass-through Entity Impact. Additionally each office will document procedures over subrecipient monitoring to ensure that the A-133 compliance requirements are consistently followed and met. The policy is currently under review by GDOT's legal office and is targeted for implementation during fiscal year 2013.

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

Finding Control Number: FS-484-11-01
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
Deficiencies in Other Funds Ledgers

We concur with the finding. The Department is writing new policies and procedures for the recording of Other Funds (including Local Participation Revenue) and Fund Source Redistribution (clean-up of fund source balances for Other Funds/Reserves). In addition, the Department has hired a consultant to review existing fund source balances for Other Funds/Reserves and make corrections to record Other Funds in accordance with the Accounting Procedures Manual of the State of Georgia. However, much of the prior year data has been stripped and archived by the State Accounting Office so clean-up efforts will take considerable time to complete.

Finding Control Number: FS-484-11-05
EXPENSES/EXPENDITURES AND LIABILITIES
Deficiencies in Project Closeout Procedures

The Department concurs with this finding. The Department will develop and implement monitoring procedures that enable management to identify and investigate any delays in the completion of project closeout procedures and evaluate the status of inactive projects in a timely manner.

Finding Control Number: FS-484-11-09
CAPITAL ASSETS
Inadequate Capital Asset Records - Land

We concur with the finding. GDOT currently maintains detailed actual cost for land, in an Access database. The source of this cost data is the accounts payable lines recorded in Teamworks, the state's financial accounting system. At the time this finding was issued, Teamworks did not provide the fields necessary to capture and record the description, location, parcel and acreage, for the purchase of land at the time of payment. This information is available in paper form and is tracked in separate databases.

The Department is actively engaged in resolving this finding. The State Accounting Office adapted the Teamworks fixed asset module, to allow GDOT to utilize the statewide system for its capital asset inventory records. In order to utilize this functionality, it was necessary for the State Accounting Office to make significant programming changes to Teamworks and provide a data field to record the parcel number. This field was necessary to link the Department's systems with Teamworks financial data; our IT staff worked closely with the State Accounting Office to make this and other necessary changes. In addition, interfaces to data maintained in the Department's systems, will need to be designed and implemented to migrate the data from the Department's existing capital asset system to Teamworks. We anticipate that the migration of the capital asset data will be completed during the 2013 Fiscal Year, which will allow the Department to utilize Teamworks to account for its Capital Assets and resolve these reporting issues.

GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION

Finding Control Number: FA-5092-11-02
REPORTING
Required Reports Not Filed or Not Submitted on Time

We concur with the above finding. A new award report has been created which lists the award start date and the award end date, which will list reports by Financial Officer, and alert them to the completion of a project and the requirement to submit a financial report to the sponsor. Beginning December 2011, the report will be run each month, listing the awards that expire that month. The Associate Director will review and distribute the report on a monthly basis. The Financial Officers will review the award report each month and begin the process of preparing the final financial reports and submitting them within the required time frame. The Financial Officers will keep the Associate Director informed of their progress with the reports, and the Associate Director will sign-off on the final report to be submitted to the sponsor.

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

ALBANY STATE UNIVERSITY

Finding Control Number: FA-521-11-01
SPECIAL TESTING AND PROVISIONS
Deficiencies in Student Financial Assistance Refund Process

The Financial Aid Office modified its Return of Title IV processing procedures and also reviewed the Registrar's Banner form which showed the total amount of break days for each respective academic term. The University's Financial Aid staff diligently conducted manual verifications of the Banner SIS software's Fiscal Year 2012 Return of Title IV calculations. The Financial Aid Office ensured that communication and coordination between all appropriate administrative offices was maintained to strengthen internal controls over the Return of Title IV refund calculation process. Finally, U.S. Department of Education Student Financial Aid officials reviewed this student financial aid deficiency and the University's corrective action response and concurred that the subject issue was a software issue in Banner and that the University's corrective action to address this deficiency was adequate.

FORT VALLEY STATE UNIVERSITY

Finding Control Number: FS-533-11-01
ACCOUNTING CONTROLS (OVERALL)
Inadequate Separation of Duties

We will ask the readers of the financial statements to refer to the respective current year findings.

Finding Control Number: FS-533-11-03
GENERAL LEDGER
BUDGET PREPARATION / EXECUTION
Inadequate Accounting Procedures

We will ask the readers of the financial statements to refer to the respective current year findings.

Finding Control Number: FS-533-11-04
FINANCIAL REPORTING
Inadequate Controls over the Financial Reporting Process

We will ask the readers of the financial statements to refer to the respective current year findings.

SAVANNAH STATE UNIVERSITY

Finding Control Number: FA-548-11-01
SPECIAL TESTS AND PROVISIONS
Deficiencies in Student Financial Assistance Refund Process

The Bursar during the year began utilizing the Dept. of Education application to compute the return of federal aid amount for students that withdraw from SSU. The computed amount and amount returned is reflected in Banner vs. the amount computed by Banner. The Bursar has worked with Academic Affairs on process improvements to process officially withdraw students in a timely manner. Academic Affairs continues to work on a process to identify students that unofficially withdraw and submit to the Bursar for return of aid computation. We are hopeful that the process improvements have resulted in the return of aid within regulatory timelines.

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

GEORGIA PERIMETER COLLEGE

Finding Control Number: FS-571-11-01

FINANCIAL REPORTING

Errors Noted in Financial Statement Preparation

Georgia Perimeter College has taken the following actions to resolve the material weakness finding in Financial Statement Preparation received for FY2011 reporting:

1. Reconciliation of Restricted and Agency funds; deficit balances corrected; accounts receivable balances supported.
2. Reconciliation and agreement between the Asset Management subsystem, the General Ledger, and the amounts reported in the Annual Financial Report.
3. Cash Flow line items accurately reported and supported in the FY2012 Annual Financial Report.
4. Review of final draft of Annual Financial Report ensuring balances reported are in agreement with the underlying accounting records and use of checkpoints for key amounts that should agree between schedules.

Finding Control Number: FS-571-11-02

FINANCIAL REPORTING

Inadequate Accounting Procedures over Budget Preparation and Execution

Georgia Perimeter College has taken significant steps in resolving this finding during the last two months within FY2012 and believes that the finding will be completely resolved for FY2013. Actions already taken include:

1. Recasting the FY2013 budget with the appropriate reductions.
2. Ceasing the use of budget overrides and limiting employees with budget override access.
3. Implementation of i-Strategy for use by the campus to better monitor budget spending.
4. Proper use of the PeopleSoft budgeting system controls including reconciliation of revenue and expense budgets by funding source to the approved budget on record with the Board of Regents.
5. FY2012 Budgetary Compliance Reporting (BCR) will not be submitted until August 15th. Management believes that the BCR submission will be free from significant or material misstatement.

SOUTH GEORGIA COLLEGE

Finding Control Number: FS-587-11-01

EXPENDITURES/LIABILITIES/DISBURSEMENTS

Inadequate Internal Controls

This finding was partially resolved by the middle of fiscal year 2012 and was fully resolved by the end of fiscal year 2012. The College began to require pre-purchase approvals for all purchases in February 2012; subsequent to this time, all purchases were approved by the department or budget manager or Vice President of the respective disbursement area. In January 2012, the College began the implementation of the eProcurement module to purchase all goods available through the Georgia First Marketplace from state contracted vendors. This module requires requisitions to be fully approved before being sourced to the vendor in the form of an electronic purchase order. The full campus implementation was complete by May 2012.

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Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2012

ALBANY TECHNICAL COLLEGE

Finding Control Number: FA-820-11-01

SPECIAL TESTING & PROVISIONS

Deficiencies in Student Financial Assistance Refund Process

In order to curtail further errors where faculty fail to submit student withdrawals within the time frame associated with proper withdrawals and/or terminations, after a student has withdrawn or discontinued classes, the following procedures will be implemented starting C Term Fall Semester 201312 (October 2012):

1. Procedural Timelines for future terms will be constructed and disseminated to all faculty and staff prior to or no later than the first week of the term that outlines all pertinent deadlines for procedures taking place at the college, to include and not limited to: marking attendance, withdrawals, admissions, financial aid, disbursements, as well as start and endings dates for each term.
2. Faculty will adhere to faculty loads outlined in the Workload Policy for full-time and adjunct faculty. Only in extreme circumstances will faculty be allowed overloads beyond the stated ATC Workload Procedure.
3. Faculty who fail to follow procedures and deadlines for NS's, withdrawals and drops which trigger return to Title IV noncompliance, could face sanctions as described in the Positive Discipline Policy for ATC.

WEST GEORGIA TECHNICAL COLLEGE

Finding Control Number: FS-826-11-03

EXPENDITURES/LIABILITIES/DISBURSEMENTS

Inadequate Segregation of Duties

The department will evaluate all job duties in relation to cash disbursements. Steps will be taken to modify the accounts payable processes and security of PeopleSoft financials to ensure that an employee creating an accounts payable voucher will not be allowed to initiate check runs. The rights to initiate check runs will be removed from all accounts payable technicians and only be given to the accounts payable supervisor and the Director of Accounting.

**Corrective Action Responses to
Current Year Findings and
Questioned Costs**



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Auditee's Corrective Action Plans For the Fiscal Year Ended June 30, 2012

AGRICULTURE, DEPARTMENT OF

Finding Control Number: FS-402-12-01

ACCOUNTING CONTROLS (OVERALL)

Failure to Obtain Verification Documentation for New Employees in a Timely Manner

Personnel Staff has received training and certification for the EVerify system. This process has been assigned to two (2) specific staff who have been directed to ensure this process is done within the required time.

Contact Person: Sherry S. Forester
Telephone: 404-656-5645 Fax: 404-656-7612 E-mail: Sherry.Forester@agr.georgia.gov

Finding Control Number: FS-402-12-06

GENERAL LEDGER

EXPENSES/EXPENDITURES AND LIABILITIES

Internal Control Deficiencies over Contractual Obligations

The Finance Office is working with Department staff to ensure contracts are recorded timely and appropriately.

Contact Person: Sherry S. Forester
Telephone: 404-656-5645 Fax: 404-656-7612 E-mail: Sherry.Forester@agr.georgia.gov

Finding Control Number: FS-402-12-07

REVENUES AND RECEIVABLES

Improper Retention of Fees

As stated last year, the Department disagrees that the referenced item is a finding due to the following:

The Department has been advised by the Governor's Office of Planning and Budget (OPB) that retention and use of these fees for the operation of Department Programs is acceptable and expected. The Director and Staff of OPB met with the Commissioner and Staff of Agriculture regarding the submission of AFY 2011 Fiscal Affairs request in May, 2011. During that meeting the OPB Director informed Agency staff of the expected retention and use of said fees. As a result of that meeting and with the approval/blessing of OPB, Agency rescinded our AFY 2011 Fiscal Affairs request with the understanding of both parties that fees would be retained and budgeted in order to ensure continuation of Department Operations and budgetary compliance. During the special mid-year review requested by Commissioner-Elect Gary W. Black, Department of Audits and Accounts questioned this practice. After discussion between Department of Audits and Department of Agriculture staff the following was included in the Special Report: The Department of Agriculture retained such fees per the instructions of the budget authorities of the state. A review of the FY 2011 General Appropriations Act (HB 948) and its corresponding Tracking Sheet indicated that the foregoing fees were included as separate funding sources in the Consumer Protection Program. In order to ensure clear understanding between OPB and Agriculture, we requested OPB provide in writing authorization for fees to be retained by the Department. In an email dated May 6, 2011 the following was provided:

45-12-92.1. Fees which are not revenue measures; utilization of proceeds

(a) The General Assembly finds and determines that certain fees imposed or authorized by law are not "revenue measures" within the meaning of Article VII, Section III, Paragraph II of the Constitution but only incidentally create revenue pursuant to the facilitation of another primary purpose.

(b) When any other provision of law imposes or authorizes the imposition of a fee and recites that such fee is subject to this Code section:

(1) The agency or other entity imposing and collecting the fee shall not pay the proceeds of the fee into the general fund of the state treasury but shall rather retain and expend the proceeds for purposes of defraying the costs of administering the program or activity with which the fee is associated; and

(2) If the amount of the fee is fixed by the agency or other entity pursuant to the law authorizing the fee, the fee shall be fixed in a reasonable amount such that the proceeds of the fee do not exceed the total direct and indirect costs of administering the program or activity with which the fee is associated.

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The Department's opinion is we have received clear direction regarding the retention and use of these fees.

Contact Person: Sherry S. Forester
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AUDITOR'S CONCLUDING REMARKS:

The Department of Agriculture could not provide supporting documentation of their discussions with the Office of Planning and Budget, the House Budget Office, and the Senate Budget and Evaluation Office.

Finding Control Number: FS-402-12-08

CAPITAL ASSETS

Inadequate Capital Asset Records

The Department is and has been aware of challenges regarding Capital Assets and continues to provide training and guidance to Department staff regarding policies and procedures.

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Finding Control Number: FS-402-12-100

EXPENSES/EXPENDITURES AND LIABILITIES

BUDGET

Inadequate Documentation for Allocations Across Budget Programs

The Department will review our internal control procedures regarding allocations and will work to implement steps to ensure correct allocation across budget programs.

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DEPARTMENT OF PUBLIC HEALTH

Finding Control Number: FA-405-12-01

ACTIVITIES ALLOWED OR UNALLOWED

ALLOWABLE COST/COST PRINCIPLES

Inadequate Internal Control Procedures and Documentation

The Department of Public Health concurs with this finding. Policies and procedures have been put in place to ensure that indirect costs are properly documented, approved and recorded.

Contact Person: Dionne Denson
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Finding Control Number: FA-405-12-02

MATCHING, LEVEL OF EFFORT, EARMARKING

Inadequate Internal Controls over Matching, Level of Effort, Earmarking (MLE)

All MOE and earmark funds will be monitored on a monthly basis to make sure funds are being charged correctly. If there are any errors, they will be corrected by the next accounting period. The business analyst will also conduct budget meetings with Program Managers on a monthly basis to discuss any variances or discrepancies within that particular MOE/Earmark budget. During these meetings, recommendations will be discussed if any adjustments need to be made to the current budget.

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Once these meetings have been conducted, these monthly reports will then be signed by the Program Manager, Budget Administrator and the HIV Director.

Contact Person: Kendall Turner
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Finding Control Number: FA-405-12-03 **REPORTING** Required Transparency Act Reports not Filed

The Department of Public Health concurs with this finding. Department of Public Health has established controls and procedures for FFATA reporting based on the requirements as identified in the OMB guidelines and instructions provided in the OMB "Open Government Directive - Federal Spending Transparency and Subaward and Compensation Data Reporting" to ensure that FFATA reporting requirements are met. Training on OMB guidelines has been provided to employees responsible for preparing FFATA reports.

Contact Person: Kathleen Robinson
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Finding Control Number: FA-405-12-04 **SPECIAL TEST AND PROVISIONS** Failure to Document Review and Approval of Compliance Investigations

Public Health concurs with this finding. The standard operating procedures (SOP) for the Women, Infant and Children (WIC) reviews has been revised. It now has a statement in the e-mail sent from the investigative supervisor to the investigator indicating that the investigative report was reviewed and approved. A copy of this e-mail will be placed in the investigative file. This will provide documented evidence of review and approval of investigative reports by supervisors and assurance to management of compliance.

Contact Person: Ondray Jennings
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Finding Control Number: FA-405-12-05 **SPECIAL TEST AND PROVISIONS** Inadequate Internal Controls and Noncompliance with Special Tests and Provisions

Public Health concurs with this finding. A new operations guide for the Immunization Program Consultants (IPC) will be implemented in March 2013 to ensure that fifty percent of the active Vaccine for Children (VFC) providers has a site visit each year. The guide will provide detailed instructions to the IPC on how to conduct and document VFC site visits. The IPC will document site visits into the Center for Disease Control (CDC) Comprehensive Clinic Assessment Software Application (CoCASA) data base and submit a monthly report identifying all site visits completed to Field Service Manager (FSM). The FSM will enter the reports of the site visits into a tracking spreadsheet to determine if the IPC is on track to complete all site visits. Upon verification of the site visits of the individual IPCs, the FSM on a monthly basis will print, sign and date the tracking spreadsheet. This spreadsheet will be forwarded to the Director of the Infectious Disease & Immunization Section for review. Problems in meeting the fifty percent goal will be identified and addressed by the FSMs with the Director to ensure compliance.

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Finding Control Number: FS-405-12-100

ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
BUDGET

Inadequate Journal Entry Documentation

Department of Public Health concurs with this finding. The Department of Public Health has established procedures and policy that will ensure that all closing entries have adequate documentation and the required approvals prior to posting in the PeopleSoft system. Training on the State Accounting Office's Financial Management Policies and Procedures will be provided to the employees responsible for preparing and approving post-closing entries.

Contact Person: Sonja Allen
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FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE

Finding Control Number: FS-409-12-01

EXPENSES/EXPENDITURES AND LIABILITIES
Accounts Payable and Related Expenses/Expenditures

We concur with the auditor's finding that the long-standing practice for recording liabilities for GSFIC-managed projects should be adjusted to reflect the recognition of the liability and related expenditure at the time the good or service is provided. GSFIC will implement procedures to properly recognize and record the liability and related expenditure for fiscal year end. It should be noted that the auditor has concurred that the timing of recording liabilities and expenditures for reimbursable projects will continue to be based upon the date of the agency's submittal of the invoice.

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EDUCATION, DEPARTMENT OF

Finding Control Number: FA-414-12-01

ALLOWABLE COSTS/ COST PRINCIPLES
Internal Control Deficiencies Regarding Personal Services Expenditures

The GaDOE concurs with this finding. The Department has revised the Federal personnel activity report form. The form now covers a month rather than a week. Additional journal entries have been made to correct the mistakes made in the initial journal entries to clear up variances between budgeted and actual salary distributions.

Contact Person: Randy Trowell, Director of GaDOE Finance
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Finding Control Number: FA-414-12-02

PROCUREMENT AND SUSPENSION AND DEBARMENT
Failure to Follow Procurement and Suspension and Debarment Regulations

The GaDOE concurs with this finding. The Department added the additional clauses to the Memorandum of Understanding document templates. The Department will work with the State Accounting Office to see what process can be instituted to the Purchase Order vendor process to ensure compliance.

Contact Person: Randy Trowell, Director of GaDOE Finance
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Finding Control Number: FA-414-12-03

REPORTING

Internal Control Deficiencies Regarding Federal Funding Accountability and Transparency Act

The GaDOE concurs with this finding. The Department will review its process to ensure timely reporting. However, under the Tydings Amendment the Department is allowed to obligate funds beginning July 1 as per 34 CFR section 76.703, yet the report is not populated in the Federal Funding Accountability and Transparency system until October which exceeds the 60 day reporting requirement. The Department will develop policies and procedures to give assurance when the five most highly compensated officers reporting is required.

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PROSECUTING ATTORNEYS' COUNCIL

Finding Control Number: FS-418-12-02

GENERAL LEDGER

BUDGET

Inadequate Accounting Procedures

We concur with this finding. All of the accounting activity previously recorded in Solomon has been migrated to PeopleSoft as of July 1, 2012. Therefore, this will not reoccur in the future.

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COMMUNITY HEALTH, DEPARTMENT OF

Finding Control Number: FA-419-12-01

PROCUREMENT AND SUSPENSION AND DEBARMENT

Controls Over and Compliance With Procurement

The Department of Community Health concurs with this finding. The two contracts identified by the auditors as non-compliant are Contract #2012043 (Georgia Tech Research Corp.) and Contract #2012053 (Law Offices of Rich Wyde):

1. Contract #2012043 (Georgia Tech Research Corp.)

The drug-free workplace certification was included as an attachment in the contract sent to the contractor; however, the contractor overlooked the attachment and neglected to sign it. Contracts Administration policy requires that all contracts and amendments that are returned signed by the contractors are thoroughly reviewed by the assigned contract specialist to ensure the signature page and all applicable exhibits and attachments have been completed and signed before the contract is routed to the Department of Community Health signatories. In this instance, the contract specialist did not catch the omitted signature on the drug-free workplace certification in her review. Once the oversight was brought to her attention, she contacted the contractor to obtain the required signature on this document so that the file would be complete.

To assist in preventing recurrences of this nature in the future, the manager of Contracts Administration will create a checklist to be used by each specialist to aid in his or her review. The contract specialist will be required to sign the checklist affirming that he or she has confirmed that each document required to be completed and signed by the contractor has been completed and signed.

Before the administrative assistant scans the executed contract into Laser Fiche and closes out the file, he or she will complete a second review and sign the checklist. This multi-layered review should drastically minimize the chances that unsigned attachments to a contract will go undetected.

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2. Contract #2012053 (Rich Wyde)

For this contract, the drug-free workplace certificate was not included in the contract that was drafted and ultimately executed. Contracts Administration's internal controls are effective in preventing oversights of this nature. There are typically three separate, thorough reviews performed on contracts to minimize the likelihood that a contract is executed which does not fully comply with all applicable policies. We see no need to change this process.

It should be noted that the drug-free workplace certification is not required for this contract because the contractor does not meet the definition of a "contractor" as set forth in O.C.G.A. § 50-24-2(1)(B). A drug-free workplace certification is required for contractors who supply goods, materials, services, or supplies pursuant to a contract or lease on behalf of a state agency as described in O.C.G.A. § 50-5-64 when the contract involves an expenditure by the state agency of at least \$25,000.00. [See O.C.G.A. § 50-24-2(1)(B), emphasis added]. Although this professional services contract is for an amount exceeding this threshold, it is not a contract as described in O.C.G.A. § 50-5-64 because it does not fall under the authority of the State Purchasing Act.

Nonetheless, Contracts Administration recognizes that the Department of Community Health's internal policy requires a drug-free workplace certification for all contracts above \$25,000.00. In this instance, due to the urgency in getting the contract executed, the number of reviews was decreased during a time of reduced staff. The Director of Contracts Administration has sent a written reminder to all contracts staff to confirm that applicable documentation is attached to all contracts that are drafted.

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Finding Control Number: FA-419-12-02 ELIGIBILITY Verification and Documentation of Eligibility

The Department of Community Health concurs with this finding and acknowledges the importance of ensuring all State and Federal requirements for member eligibility documentation are followed properly.

The Department of Community Health implemented a Program Improvement Plan (PIP) on March 12, 2010. The PIP requires DFCS to remedy areas of deficiencies such as proof of recertification of eligibility, missing applications and documentation. Department of Community Health and DFCS management staff meet quarterly to discuss and review progress towards improving the deficiencies.

The Department of Community Health Medicaid Eligibility Quality Control (MEQC) staff reads random selected cases at a volume of 400 per month. In addition, the MEQC staff review 150 closed cases each review month. The findings from these reviews are shared with the DFCS for inclusion in their PIP planning and field trainings.

Annually, Department of Community Health and Department of Human Services recalibrate the PIP based on current State of Georgia and federal audit findings. To assist in the monitoring of the PIP, DFCS hired a Medicaid specialist effective September 1, 2012 to assist with the monitoring of the PIP.

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Finding Control Number: FA-419-12-03 ACTIVITIES ALLOWED OR UNALLOWED ALLOWABLE COSTS/COST PRINCIPLES Controls Over and Compliance with Medicaid Administrative Expenditures

The Department of Community Health concurs with this finding. The Department of Community Health acknowledges this deficiency and has implemented the following process to alleviate this from recurring: Upon completion of an invoice

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payment, all invoices will be input into a central location within Laser Fiche.

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Finding Control Number: FA-419-12-04 MATCHING, LEVEL OF EFFORT, EARMARKING Matching of Allowable Expenditures for Children's Health Insurance Program (CHIP)

The Department of Community Health concurs with this finding. In instance (1) the purchase order used to make the payment was encumbered in a prior year. Prior year purchase orders cannot be changed to include new CHIP rates. The PeopleSoft system cannot accept changes to prior year purchase orders without changing the year of the funds.

In instance (2) the coding of the invoice was incorrectly entered into PeopleSoft. The Department of Community Health will implement a procedure regarding manual codes being entered in PeopleSoft which resulted in the incorrect project being used. A monthly query will be run and reviewed by the accounts payable manager at which time any errors will be researched and corrected.

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Finding Control Number: FA-419-12-05 ELIGIBILITY Controls Over Money Follows the Person (MFP) Eligibility Determination

The Department of Community Health concurs with this finding. With regard to the deficiencies in complete documentation, please see the following specific notes:

Nine (9) files included the following documentation deficiencies:

1. One (1) participant file did not contain MFP Transition screening form.
The Department of Community Health acknowledges that the MFP Transition Screening Form is an integral part of the MFP record and documents not only participant preferences determined during the first interview but most important, documents the applicant's consent to be served through the MFP Program. See corrective action plan below.

2. Four (4) participant files did not contain form DMA 6/Level of Care Forms.
The Department of Community Health will amend its MFP Policy and Procedure manual to remove the current requirement of a DMA-6 document for the following reason:

The DMA-6 document, though it confirms level of care determination, is not used for all long term support programs, thus will not be completed (therefore not in the participant file) with any MFP participant entering the Elderly & Disabled Waiver Program. Level of Care determination occurs at screening and is synonymous with long term nursing home placement. The residency in a nursing facility for greater than 90 days corroborates the level of care requirement.

3. Four (4) participant files did not contain form DMA 59/Authorization for Nursing Facility Reimbursement.

The Department of Community Health acknowledges the absence of the four DMA 59 documents, which confirm an MFP participant's discharge from the nursing home. Despite the absence of the document, there is an alternate means of confirming nursing home discharge through use of the MMIS system which assigns and ultimately removes eligibility spans for Medicaid members. Thus, nursing home discharge may also be confirmed through the review of eligibility spans using the MMIS system. Despite this, Department of Community Health has developed the following corrective action plan:

On a quarterly basis, MFP staff, to include the Project Director, Clinical Specialist and Data Reporting Manager, will perform a random sample audit of 20 percent of the participant charts for all newly admitted MFP participants during that quarter. Any deficiencies or charts found to have missing documents will be remediated immediately through

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contact with the transition coordination agency, either the DAS or the DBHDD. Trends related to missing documentation will be tracked and analyzed with the potential for impact on the contractor's performance/Report Card.

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Finding Control Number: FA-419-12-06 MATCHING, LEVEL OF EFFORT, EARMARKING Matching of Allowable Medicaid Benefit Expenditures

The Department of Community Health concurs with the finding. The three (3) expenditures noted in the audit sample were not processed in accordance with policy and procedures due to misinterpretation of the policy and a delay in receiving the invoices for processing. CMS requires that the match for payments for this program be based on date of payment to ensure that it receives the correct federal match. The Department of Community Health will improve its communication with Georgia Board of Physician Workforces to ensure that future payments are paid on time and based on the date of payment to ensure that the correct federal match is used.

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Finding Control Number: FS-419-12-100 BUDGET Deficit Fund Balances/Statutory (Budgetary) Basis Financial Statement Noncompliance

Department of Community Health concurs with this finding. Items 1, 2, 3, and 4: The Department of Community Health understands that it did not take all appropriate corrective actions to prevent the over expenditure of state appropriated funds. The Department of Community Health agrees with and will implement the auditor's recommendations. If at any time the Department of Community Health projects the funds appropriated will be insufficient to cover the projected amount of program expenditures, the Department of Community Health will formally notify the Office of the Governor and the Office of Planning and Budget. This notification will include:

1. The amount of the projected shortfall by program area.
2. A plan of action to prevent the accrual of expenditures.

In addition, the Department of Community Health has recommended that the following structural changes to the budget will enhance the Department of Community Health's ability to achieve budgetary compliance.

1. Create a Claims Reserve Program in Medicaid and SHBP: Funds appropriated to the Medicaid and SHBP Reserves Fund programs can be used to cover unexpected fluctuations in expenditures in current fiscal year and be carried over (as we are able) to build reserves for future years.
2. Combine the ABD and LIM Programs in the Appropriations Act: Combining these two (2) programs into a single program, in the Appropriations Act will give the Department of Community Health flexibility to cover shortfalls in one Medicaid program with additional funds in the other program. The Department of Community Health proposed to keep ABD and LIM as sub-programs to continue budgetary tracking and projections.

Items 5, 6, 7, resulted from the transition of Department of Public Health as their own entity. The expenditures incurred were after the transition but for the prior year, however, the accounts payable section for Public Health did not accrue the expenses.

For attached agencies, going forward, management will set-up scheduled meetings with each agency to identify outstanding encumbered payments to determine if a rerate of expenses needs to be completed.

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Finding Control Number: FS-419-12-101
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
REVENUES AND RECEIVABLES
BUDGET
Inadequate Year-End Close-Out and Accounting Procedures

Department of Community Health does not concur with this finding. Considering the size of the agency and that the financial statements require several post closing entries for reserves, inter-agency transfers, rounding corrections, and additional entries requested by the external auditors as part of the financial statement preparation process. For FY 2012, 25 of the entries were required of the financial statement preparation process; 9 were reserve entries that cannot be prepared until the financial statements are complete; 12 were transfer of balances related to Department of Public Health (at the request of SAO).

In addition, FY 2012 was the first year DCH completed the financial statements utilizing the State Accounting Hyperion system. Several adjustments were made to adjust the account structure to be in sync with SAO' system, which required additional steps and journal vouchers.

Contact Person: Vince Harris, Chief Financial Officer
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AUDITOR'S CONCLUDING REMARKS:

The Department of Community Health needs to seek ways to make their year-end close-out process more effective and timely. Failure to do so could lead to delays in the release of statewide reports such as the Comprehensive Annual Financial Report, the Single Audit Report and the Budgetary Compliance Report.

Finding Control Number: FS-419-12-102
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
BUDGET
Encumbrance Exceptions

The Department of Community Health concurs with this finding. Management will request procurement to review all open purchase orders prior to close of the module. A procedure will also be implemented requesting procurement to validate by approval signature that all open purchase orders are valid.

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Finding Control Number: FS-419-12-103
ACCOUNTING CONTROLS (OVERALL)
BUDGET
Budgetary Noncompliance on Statutory (Budgetary) Basis Financial Statements

The Department of Community Health concurs with this finding. See auditee's response to FS-419-12-100.

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HUMAN SERVICES, DEPARTMENT OF

Finding Control Number: FA-427-12-01
MATCHNG, LEVEL OF EFFORT, EARMARKING
PROGRAM INCOME
REPORTING
Financial Reporting Internal Control Deficiencies

We concur with this finding. The department continues to improve the reconciliation process to address the audit findings. A new reconciliation process was implemented for the December 2011 reports and has been refined based on the audit findings. The Unidentified reconciliation item of \$2,408,029.04 reported in the finding was the result of using the new process to review and revise the 9/30/2011 reconciliation. The item was identified prior to completing the revised reconciliation and had no impact to the federal report for quarter end 9/30/2011.

The reconciliation process, procedures and forms have been further revised and are effective for the 12/31/2012 reporting cycle. The revision includes the following:

1. Improved documentation of variances between the Grants Accounting and Reporting System (GARS) and the general ledger.
2. Improved documentation of reconciliation of amounts other than federal funds for expenditures, payables and encumbrances.
3. Inclusion of a section for explanation of adjustments.
4. Documentation of the basis of accounting
5. The form has added formulas to reduce potential for calculation errors.
6. A schedule to validate compliance with match, level of effort, earmarking and the reconciled between the general ledger and the financial status report. The schedule also provides for checks and balance related to specific reporting categories of federal and other funds; non-general ledger funds, non-other reporting funds, and documentation of reviews. It also includes a note section for explanations.

We do expect the auditors to understand we use GARS as tool for federal reporting. We are in the process of evaluating replacing GARS but will still need a reporting tool to summarize general ledger information for reporting purposes.

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Finding Control Number: FA-427-12-02
MATCHING, LEVEL OF EFFORT, EARMARKING
REPORTING
Financial Reporting Internal Control Deficiencies

DHS concurs with the finding. Procedures to ensure consistent basis of accounting for federal reporting were implemented along with revised procedures for reconciling financial status report to PeopleSoft.

The department continues to improve the reconciliation process to address the audit findings. The reconciliation process that was implemented for the December 2011 reports has been refined based on the audit findings.

The reconciliation process, procedures and forms have been further revised and are effective for the 12/31/2012 reporting cycle. The revision includes the following:

1. Improved documentation of variances between the Grants Accounting and Reporting System (GARS) and the general ledger.

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2. Improved documentation of reconciliation of amounts other than federal funds for expenditures, payables and encumbrances.
3. Inclusion of a section for explanation of adjustments.
4. Documentation of the basis of accounting
5. The form has added protected formulas to reduce potential for calculation errors.
6. A schedule to validate compliance with match, level of effort, earmarking and the reconciled between the general ledger and the financial status report. The schedule also provides for checks and balance related to specific reporting categories of federal and other funds; non-general ledger funds, non-other reporting funds, and documentation of reviews. It also includes a note section for explanations.

We do expect the auditors to understand we use GARS as tool for federal reporting. We are in the process of evaluating replacing GARS but will still need a reporting tool to summarize general ledger information for reporting purposes.

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Finding Control Number: FA-427-12-03
MATCHING, LEVEL OF EFFORT, EARMARKING
REPORTING
Financial Reporting Internal Control Deficiencies

DHS concurs with the finding. See response to FA-427-12-1.

The Department continues to improve the reconciliation process to address the audit findings. The reconciliation process implemented for the December 2011 reports has been refined based on the audit findings. The unidentified reconciliation item of \$2,408,029.04 reported in the finding was the result of using the process to review and revise the 9/30/2011 reconciliation. The item was identified prior to completing the revise reconciliation and had no impact to the federal report for quarter end 9/30/2011.

The reconciliation process, procedures and forms have been further revised and are effective for the 12/31/2012 reporting cycle. The revision includes the following:

1. Improved documentation of variances between the Grants Accounting and Reporting System (GARS) and the general ledger.
2. Improved documentation of reconciliation of amounts other than federal funds for expenditures, payables and encumbrances.
3. Inclusion of a section for explanation of adjustments.
4. Documentation of the basis of accounting.
5. The form has added protected formulas to reduce potential for calculation errors.
6. A schedule to validate compliance with match, level of effort, earmarking and the reconciled between the general ledger and the financial status report. The schedule also provides for checks and balance related to specific reporting categories of federal and other funds; non-general ledger funds, non-other reporting funds, and documentation of reviews. It also includes a note section for explanations.

We do expect the auditors to understand we use GARS as tool for federal reporting. We are in the process of evaluating replacing GARS but will still need a reporting tool to summarize general ledger information for reporting purposes.

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Procedures to ensure consistent basis of accounting for federal reporting have been implemented along with revised procedures for reconciling financial status report to PeopleSoft.

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Finding Control Number: FA-427-12-04 MATCHING, LEVEL OF EFFORT, EARMARKING REPORTING Financial Reporting Internal Control Deficiencies

DHS concurs with the finding. One of the contributing factors to this finding was turnover in our staffing. The new staff is now trained and is using the new procedures as defined in our corrective action plans.

Procedures to ensure consistent basis of accounting for federal reporting have been implemented along with revised procedures for reconciling financial status report to PeopleSoft.

The standard procedure for posting correcting entries has been established at 30 days. Posting correcting entries is being monitored as part of the performance of each individual and the team in the grants accounting section.

The department continues to improve the reconciliation process to address the audit findings. The reconciliation process that was implemented for the December 2011 reports has been refined based on the audit findings.

The reconciliation process, procedures and forms have been further revised and are effective for the 12/31/2012 reporting cycle. The revision includes the following:

1. Improved documentation of variances between the Grants Accounting and Reporting System (GARS) and the general ledger.
2. Improved documentation of reconciliation of amounts other than federal funds for expenditures, payables and encumbrances.
3. Inclusion of a section for explanation of adjustments.
4. Documentation of the basis of accounting
5. The form has added protected formulas to reduce potential for calculation errors.
6. A schedule to validate compliance with match, level of effort, earmarking and the reconciled between the general ledger and the financial status report. The schedule also provides for checks and balance related to specific reporting categories of federal and other funds; non-general ledger funds, non-other reporting funds, and documentation of reviews. It also includes a note section for explanations.

We do expect the auditors to understand we use GARS as tool for federal reporting. We are in the process of evaluating replacing GARS but will still need a reporting tool to summarize general ledger information for reporting purposes.

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Finding Control Number: FA-427-12-05 PROGRAM INCOME Internal Control Deficiencies Over Program Income

DHS partially concurs with the finding. We agree that during the first part of FY 2012 the revenue was not recorded in a timely basis. During FY 2011 and in the first half of 2012 we had complete turnover of our revenue staff which was a

State of Georgia

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contributing factor. In December 2011, DHS took action to make staffing adjustments. DHS has established controls to ensure that revenue is recorded to the general ledger in a timely manner. As of June 30, 2012 revenues posting were current in this program.

We do not agree that "there is no reconciliation between the income collected and the income recorded on the general ledger". We do agree that documentation and the reconciliation process could be improved.

The process has been improved to document the reconciliation between the income collected and the income recorded on the general ledger. Approximately one week after monthly deposits are given to Office of Financial Services (OFS), Division of Child Support Services (DCSS) will pull general ledger queries from PeopleSoft to verify the deposit. In order to improve the documentation, DHS will develop a monthly reconciliation document that will verify each step in the reconciliation process to include verification of the source data from the \$TARS system, verification of deposits in PeopleSoft, and also verification of recording in the general ledger. The monthly reconciliation process will also be updated by saving a copy of the source data to an internal drive in to assist in future audits.

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AUDITOR CONCLUDING REMARKS:

During the year under review, no reconciliation was provided to auditors.

Finding Control Number: FA-427-12-06 REPORTING

Financial Reporting Internal Control Deficiencies

DHS concurs with the finding. The standard procedure for posting correcting entries has been established at 30 days. Posting correcting entries is being monitored as part of the performance of each individual and the team in the grants accounting section.

The department continues to improve the reconciliation process to address the audit findings. The reconciliation process that was implemented for the December 2011 reports has been refined based on the audit findings.

The reconciliation process, procedures and forms have been further revised and are effective for the 12/31/2012 reporting cycle. The revision includes the following:

1. Improved documentation of variances between the Grants Accounting and Reporting System (GARS) and the general ledger.
2. Improved documentation of reconciliation of amounts other than federal funds for expenditures, payables and encumbrances.
3. Inclusion of a section for explanation of adjustments.
4. Documentation of the basis of accounting
5. The form has added protected formulas to reduce potential for calculation errors.
6. A schedule to validate compliance with match, level of effort, earmarking and the reconciled between the general ledger and the financial status report. The schedule also provides for checks and balance related to specific reporting categories of federal and other funds; non-general ledger funds, non-other reporting funds, and documentation of reviews. It also includes a note section for explanations.

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We do expect the auditors to understand we use GARS as tool for federal reporting. We are in the process of evaluating replacing GARS but will still need a reporting tool to summarize general ledger information for reporting purposes.

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Finding Control Number: FA-427-12-07 REPORTING

Financial Reporting Internal Control Deficiency

DHS concurs with the finding. Procedures have been implemented to balance the estimated carryover to the general ledger. The DFCS fiscal staff will work with the LIHEAP program staff to prepare the information for the Carryover and Reallotment Report. The LIHEAP Carryover and Reallotment Report for FFY2012 was reviewed by DFCS fiscal staff in addition to LIHEAP program staff to make sure that estimated carryover balances were supported by general ledger records.

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Finding Control Number: FA-427-12-08 REPORTING

Required Transparency Act Reports Not Filed in a Timely Manner

DHS concurs with the finding. The subaward information for existing contracts has been entered into the Federal Funding Accountability and Transparency Act system (FFATA). New procedures have been implemented that require contracts to be identified for FFATA reporting requirements. The contracts management groups at each division follow through to enter updates to the FFATA system within 30 days of contract initiation or modification to a contract for qualified subaward contracts.

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Finding Control Number: FA-427-12-09 REPORTING

Required Transparency Act Reports Not Filed in a Timely Manner

DHS concurs with the finding. The subaward information for existing contracts has been entered into the Federal Funding Accountability and Transparency Act system (FFATA). New procedures have been implemented that require contracts to be identified for FFATA reporting requirements. The contracts management groups at each division follow through to enter updates to the FFATA system within 30 days of contract initiation or modification to a contract for qualified subaward contracts.

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Finding Control Number: FA-427-12-10 REPORTING

Required Transparency Act Reports Not Filed in a Timely Manner

DHS concurs with the finding. The subaward information for existing contracts has been entered into the Federal Funding Accountability and Transparency Act system (FFATA). New procedures have been implemented that require contracts to be identified for FFATA reporting requirements. The contracts management groups at each division follow through to enter updates to the FFATA system within 30 days of contract initiation or modification to a contract for qualified subaward contracts.

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Auditee's Corrective Action Plans For the Fiscal Year Ended June 30, 2012

Finding Control Number: FA-427-12-11

SUBRECIPIENT MONITORING

Failure to Monitor Subrecipient

DHS partially concurs with the finding. The subrecipient was a separate state agency, the Department of Early Care and Learning (DECAL) with statutory direction and authority to provide the services funded from CCDF grants. The CCDF grants were transferred to the Department of Early Care and Learning as the lead agency effective July 1, 2012. This will eliminate the question of subrecipient monitoring for future years.

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AUDITOR CONCLUDING REMARKS:

Per inquiry of federal personnel responsible for this program, the Department of Early Care and Learning (DECAL) should be considered a subrecipient, regardless of the fact that they are a separate state agency.

Finding Control Number: FA-427-12-12

SPECIAL TEST AND PROVISIONS

Failure to Monitor Health and Safety Requirements for Exempt Providers

DHS partially concurs with the finding. DHS followed the program policies that exempt providers must meet the DECAL exemptions requirements. The lead agency responsibility for CCDF was transferred to DECAL effective July 1, 2012 so DHS will no longer have responsibility for monitoring health and safety requirements for exempt providers.

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AUDITOR CONCLUDING REMARKS:

Per inquiries of the CCDF Program Manager, DHS was only reviewing exemption status and was not performing any monitoring of the required Health and Safety requirements.

Finding Control Number: FS-427-12-01

ACCOUNTING CONTROLS (OVERALL)

GENERAL LEDGER

REVENUES AND RECEIVABLES

EXPENSES/EXPENDITURES AND LIABILITIES

Inadequate Journal Entry Documentation

DHS concurs with the finding. Many of these entries were the result of turnover and changes by new staff in revenue accounting. The majority of the entries identified in the audit finding were to allocate revenues to state programs by funding source. In December 2011 we made staffing changes and started to correct the revenue management process. Managers in the various areas of the Office of Financial Services (OFS) are training and coaching staff on improving journal entry preparation and documentation. Our journal entry processing has also been improved and the following processes have been put in place to improve journal entry processes and documentation.

DHS journal entry preparation processes were standardized across the division. This standardization ensured that all manual JE's were reviewed and approved at the division level with the OFS review and approval at the final stage prior to posting to the general ledger. The review process will check for adequate documentation. This process also required journals be submitted via the JE email box, a mechanism established to track JE request, approval and timely posting to the general ledger. This process continues to be improved upon to address and mitigate audit findings.

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Auditee's Corrective Action Plans For the Fiscal Year Ended June 30, 2012

Finding Control Number: FS-427-12-02
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
EQUITY AND FINANCIAL STATEMENT RECONCILIATIONS
Unsubstantiated Other Reserves Balance

DHS concurs with the finding. DHS was able to provide documentation identifying the basis for reserving several of the Other Fund Sources but acknowledges the need to research the other outstanding items.

On October 2, 2012, DHS sent a letter to DOAA acknowledging there were historical Other Fund Source balances to be researched, reconciled, and corrected. As a consequence, it was recommended these balances be reserved in FY2012.

The balance included in this letter for which there was no support provided to the Audit Department was \$3,259,394.52. DHS is currently researching these historical balances. The goal is to clear them by year-end FY2013.

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Finding Control Number: FS-427-12-03
ACCOUNTING CONTROLS (OVERALL)
EXPENSES/EXPENDITURES AND LIABILITIES
FINANCIAL REPORTING AND DISCLOSURE
Failure to Accurately Report Pass-Through Amounts on the Schedule of Expenditures of Federal Assistance

DHS partially concurs with the finding. The majority of the amounts were reported correctly but an error was made on the Child Support Enforcement Program. The error was corrected before the Schedule of Expenditures of Federal Awards was published.

DHS has revised procedures to include an addition level of review for the SEFA reporting. The checklist for sub-recipients receiving pass-through amounts will also be compared to the federal website for Federal Funding Accountability and Transparency Act (FFATA) reporting. Also, expenditures detail will now include vendor # as an identifier in the queries.

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AUDITOR CONCLUDING REMARKS:

The agency only became aware of this error after it was identified by the auditors during Fiscal Year 2012 testing.

Finding Control Number: FS-427-12-05
GENERAL LEDGER
REVENUES AND RECEIVABLES
Failure to Record Federal Grant Awards in a Timely Manner

DHS concurs with the finding. DHS has implemented procedures for timely recording of Grant Awards, within 5 business days once they are received by the Office of Financial Services. Also, Federal Grant Awarding Agencies have been notified to forward Grant Award Notifications to a central address for the OFS Director. All divisions in DHS have been instructed to submit any awards received by them to OFS as soon as they receive them. This continues to be a work-in-process with the Fed's since they automatically forward many Grant award notices to various different locations and contacts, resulting in delays in recording the awards. Additionally, the Grants Management Section established a Federal Award Notice log tracking sheet to include a calculation indicator to update me when award post after 30-days. This log will also be used to help identify if anticipated awards have not been received.

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State of Georgia

Auditee's Corrective Action Plans For the Fiscal Year Ended June 30, 2012

Finding Control Number: FS-427-12-06

GENERAL LEDGER

REVENUES AND RECEIVABLES

Failure to Reconcile Accounts Receivable to the General Ledger

DHS concurs with the finding. The difference was created by the use of Post-Closing Adjustments (PCA's) and Journal Vouchers to record Deferred Revenue and Other Accounts Receivable items which were the result of a change in revenue methodology in 2011 and 2012. PCA's for 2012 were submitted to reverse these entries to accurately reflect the receivables and eliminate the deferred revenue recorded. In addition, efforts are underway to record ALL accounts receivable in the sub ledger rather than through Journal Vouchers. We anticipate having a substantial portion of this process completed by February 28, 2013 and will continue to monitor and reconcile the accounts receivable accounts on a monthly basis with appropriate corrections made the subsequent month. The process will also focus on improved documentation when recording these receivables.

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Finding Control Number: FS-427-12-07

GENERAL LEDGER

EXPENSES/EXPENDITURES AND LIABILITIES

Account Payable Reconciliation Deficiencies

DHS concurs with the finding. Going forward, all AP reconciliations will include a field to explain debit balances. This field will be completed whenever there is a debit balance in the account. In addition, all AP accounts (including Payroll liabilities) will be reconciled a minimum of once per quarter. This will include separate quarterly reconciliations being completed by the AP and/or Payroll Managers for any accounts that have variances and/or debit balances. These additional quarterly reconciliations will detail the balances and the actions to correct the variances or debit balances.

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Finding Control Number: FS-427-12-08

CASH

INVESTMENTS AND INVESTMENT RELATED ACTIVITY

Inadequate Bank Reconciliation Procedures

DHS concurs with the finding. Due to untimely staff turnover, the DHS bank reconciliations fell behind schedule. There is also a significant historical back log of outstanding reconciling items. DHS has instituted new procedures for recording bank deposits and applying cash which should minimize book errors and unidentified cash receipts moving forward. The process includes:

1. Timely recording of deposits.
2. Researching unidentified items when received and tie to book entries within 15 days.
3. Improved processes and information on DFCS regional deposits to improve identification and timeliness for posting entries.

New personnel have been trained and performance is being monitored to improve the timeliness of completing bank reconciliations. The department is also, reviewing the reconciliation process looking for ways improve and streamline reconciliations.

DHS is working through its backlog of reconciling items. Significant progress has been made in cleaning up outstanding checks.

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The Vital Records and WIC accounts were closed and the balances transferred to the new departments. The entries to close the accounts on the books have been completed as of January 2013.

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Finding Control Number: FS-427-12-09

REVENUES AND RECEIVABLES

Inadequate Procedures Over Cash Draws of Federal Grants

DHS partially concurs with the finding. DHS acknowledges transactions need to be posted to the general ledger in a timely basis. DHS also concurs with the need to review its cash management process to identify improvements. However, we do not concur with the methodology used in the audit to draw the conclusions presented in this finding. The auditors used the balance sheet to determine cash balances and over and under draws of federal funds. Due to timing difference in postings to the general ledger, balances reported in this finding are likely to be inflated for over and under draws. This would have been more exaggerated in fiscal year 2011 and fiscal year 2012 when due to turnover of staff, significant delays occurred in posting federal draws to the general ledger.

DHS uses an analysis of actual payments processed, required check clearing patterns, allocation of expenditures to qualified federal participation and restrictions due to availability of federal funds to manage federal draws. Draws of federal funds are based on the analysis of daily disbursement transactions. Expenditures versus draws are reviewed for variances after cost allocation processes are completed on a quarterly basis and any journal vouchers that are processed to correct posting errors. Federal fund draws are trued up based on this analysis.

Due to the difference in the method used to by the auditors to analyze over or under draws and the method used by DHS to actually draw cash for federal funding it may cause the amounts presented as over or under drawn to be overstated and are not an actual reflection of the status of the grants cash draws.

We have taken steps to replace staff, to improve the process and are making progress in improving our cash management procedures and analysis to ensure draws are done accurately, are supported by disbursements and recorded timely.

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AUDITOR CONCLUDING REMARKS:

The auditors believe that it is appropriate to use the agency's accounting records for testing federal cash draws.

Finding Control Number: FS-427-12-10

CAPITAL ASSETS

Failure to Accurately Report Capital Assets

DHS concurs with the finding. The errors were identified and subsequently corrected in adjusting entries prior to issuance of reports by SAO.

The process has been modified to avoid these errors in the future. Upon completion of the Capital Asset Form, DHS will compare it to the GFAAG trial balance and ensure that the balances are equal before submission. DHS will also run the AUDS_AM_LKNOWLES_ASSET_END_BAL query to test the reported amounts.

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Auditee's Corrective Action Plans For the Fiscal Year Ended June 30, 2012

Finding Control Number: FS-427-12-100
ACCOUNTING CONTROLS (OVERALL)
FINANCIAL REPORTING AND DISCLOSURE
BUDGET

Failure to Certify the Accuracy of the Budgetary Compliance Report

DHS concurs with the finding. As explained in our management representation we believe that for the FY2012 Budget Year, DHS managed to Budgetary Compliance. The Letter of Representation was not signed due to the inclusion of historical balances which required additional research and corrective actions. DHS is currently addressing the historical balances and clearing inappropriate balances.

The amounts presented as noncompliant in this finding are the results of carryover balance from FY 2011. Due to the process used to present carryover balances in the Budgetary Compliance Report these balance remained outstanding when reported in the current year. The balances presented as noncompliant, related to prior year activity, were eliminated on the second schedule of the Budgetary Compliance Report.

Finally, in FY2011 reserves were established for historical balances. These positive and negative carryover balances were researched and cleared in FY2012.

We will continue to research and correct prior year balance in FY 2013 to reduce or eliminate the impact to budgetary compliance.

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COMMUNITY AFFAIRS, DEPARTMENT OF

Finding Control Number: FS-428-12-03
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
Failure to Maintain an Effective Bank Reconciliation Process

The Department acknowledges that it did not consistently perform bank reconciliations in a timely manner. The Department has updated its policies and procedures to require that:

1. Bank reconciliations be completed within 20 days of month end.
2. The preparer of the reconciliation sign and note the date of completion.
3. Completed reconciliations will be reviewed and approved within 10 days of completion.
4. Reconciling items will be cleared within 15 days of the reconciliation approval date.
5. Any items that cannot be reconciled within the timelines prescribed above will be reported to a manager so they may be quickly resolved.

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State of Georgia

Auditee's Corrective Action Plans For the Fiscal Year Ended June 30, 2012

Finding Control Number: FS-428-12-100

ACCOUNTING CONTROLS (OVERALL)

BUDGET

Failure to Certify the Accuracy of the Budgetary Compliance Report

The Department acknowledges that it did not sign the Letter of Representation certifying the accuracy of the amounts reported by fund source within budgetary program. The Department did not sign the letter because management was aware that the numbers included in the Budgetary Compliance Report (BCR) were inaccurate. The Department was in the process of adjusting those numbers with the State Accounting Office but unfortunately was not able to complete all adjustments within the timeline prescribed by SAO. As a result, the auditors used the last adjusted numbers accepted by SAO for their review of the BCR.

The Department has since reviewed the amounts within the BCR and confirmed that in no instance did expenditures exceed available funds by program and fund source in fiscal year 2012. The Department has also contacted the State Accounting Office asking them to review all proposed adjustments to confirm their accuracy before posting. In addition, the Department has made the following changes to its policies and procedures:

1. The BCR will be prepared each month and reviewed by management, noting any areas where it appears expenditures have exceeded available funds.
2. All issues noted from the monthly BCR review process will be documented with responsibility for resolution clearly assigned.
3. Quarterly BCR reviews will be held with Senior Management with any outstanding issues clearly communicated.

The Department has also undertaken additional training for staff. All budget and accounting staff that impact the BCR have been given training on program-based budgeting and educated on how their work influences the BCR. In addition, the Department created a task force made up of budget and accounting staff to determine the adjustments needed to correct the BCR.

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SUPERIOR COURTS

Finding Control Number: FS-436-12-01

CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY

Inaccurate bank reconciliations and old outstanding checks

The Accounting Manager will ensure that: a) the bank reconciliations are prepared timely; b) all work performed in the preparation of the bank reconciliations throughout the year is validated through a detailed review of reconciling items and tracking of their resolution; c) random, unannounced bank reconciliations are performed; d) periodically, two separate and distinct individuals (Accounting Manager and Accountant 3) will prepare a bank reconciliation and confirm whether the end results are the same; e) the Check Escheatment Policy is followed for all outstanding checks; f) an accurate and complete detailed outstanding check listing is generated monthly with each bank reconciliation.

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State of Georgia

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Finding Control Number: FS-436-12-100

ACCOUNTING CONTROLS (OVERALL)
EQUITY AND FINANCIAL STATEMENT RECONCILIATIONS
FINANCIAL REPORTING AND DISCLOSURE
BUDGET

Failure to submit appropriate post closing adjusting entry to rectify fund balance deficit

Going forward, the Accounting Manager will always be cognizant of the reporting deadlines and should keep the year end schedule nearby for reference at all times. Confer with SAO partner or equivalent should there be any issues with meeting the deadlines for post closing adjusting entries.

In addition, before period 998 closes and prior to final year end close, the Accounting Manager will continue to carefully review the fund balances by program, by fund source, by budget year and determine the appropriate action necessary to avoid recording any deficit fund balances on the accounting records.

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LABOR, DEPARTMENT OF

Finding Control Number: FA-440-12-02

ALLOWABLE COSTS/COST PRINCIPLES

Lack of Supporting Documentation for the Allocation of Personal Services

We do not concur with this finding. All personal services charges made to the above programs were documented by employee time sheets.

Because Georgia's unemployment rate remained almost a point above the national average during the time period in question, a decision was made to prioritize funding and services throughout the State by supporting career center staff through Rapid Response funding to support staff responding to unemployment compensation claimants who were laid off as well as dislocated workers. Career Staff were also supported by a team of State Rapid Response coordinators who facilitated victims of layoffs across the State, including services to victims of the Northwest Georgia storm and tornado damage and financial assistance associated with the closure of the Northwest Georgia Regional Hospital.

It is DOL's position that these expenditures are allowable charges to the programs identified above.

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AUDITOR CONCLUDING REMARKS:

Auditors requested and expected complete documentation for all transactions included in the testing of the programs. Audit work performed and conclusions reached were based on documentation provided by the Georgia Department of Labor.

Finding Control Number: FA-440-12-03

ALLOWABLE COSTS/COST PRINCIPLES

Questionable Expenditures

We partially concur with this finding with the following explanation.

One (1) transaction in question would have normally been allocated across all appropriate program fund sources. Based on allocation data for that period, the Rapid Response program may have been allocated a smaller percentage than actual charges indicate. The other seven (7) transactions are charges allocable to the program. Rapid response services were being provided on an ongoing basis throughout the course of the fiscal year in response to client needs and funding availability to meet those

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needs. The transactions reflect an adjustment to amend allocated expenses to assure that all programs were charged their fair share of expenses incurred during the delivery of services.

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AUDITOR CONCLUDING REMARKS:

Auditors requested and expected complete documentation for all transactions included in the testing of the programs. Audit work performed and conclusions reached were based on documentation provided by the Georgia Department of Labor.

Finding Control Number: FA-440-12-04
PERIOD OF AVAILABILITY OF FEDERAL FUNDS
Expenses Recorded Outside of Grant Period

We do not concur with finding. The Department notes that the expenses are appropriate for the grant but acknowledges that the Purchasing Office initially charged the expenses to the wrong grant year. However, because adjustments have been made in the fiscal year 2013 financial records to correct this matter, no questioned costs should have been reported.

The Department will review its internal control procedures, and make revisions as indicated, to ensure expenses are recorded in accordance with period of availability requirements.

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AUDITOR CONCLUDING REMARKS:

During the year under review, these expenditures were recorded to the incorrect grant year and, as a result, were included as questioned costs. As with all questioned costs associated with findings, subsequent reviews will ultimately determine the status, and this does not change the rationale that the cost was questioned during the year under review.

Finding Control Number: FA-440-12-05
PERIOD OF AVAILABILITY OF FEDERAL FUNDS
Expenses Recorded Outside of Grant Period of Availability

We concur with this finding with the following explanation. The expenditures in question are expenditures incurred by program sub-recipients. These expenditures were actually incurred within the period of eligibility but were not timely reported to the Department to ensure the expenditures were recorded at the Department level within the same grant period of availability. It should be noted all the expenditures reported were allowable program expenditures.

The Department will review its internal control procedures, and make revisions as indicated, to ensure that future expenditures are recorded in accordance with period of availability requirements.

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Finding Control Number: FA-440-12-07
REPORTING
Deficiencies in Financial Reporting

We do not concur with this finding. The finding is very vague in that the auditors list 4 quarters of #9130 reports that were examined but, then go on to note the problem as "several instances where the documentation provided was not adequate to support the amounts reported". The Unemployment Compensation Grant had 27 reports submitted during the audit period in question. The statement by the auditors "several instances" does not describe specifically which reports are questioned or to what the extent of their determination of what any problem may have been. During the time the audit was in progress, the auditors did request additional information concerning the reports mentioned above and that information was provided.

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Subsequent to that event, no further communication took place between the auditors and Department of Labor staff in an effort to resolve further questions from the auditors. The Department of Labor's first notification of a finding concerning this matter was receipt of this report from the auditors.

The process in accumulating data to file reports for Unemployment Compensation is complicated in that Grant is accounted for in 2 Fund Ledgers, but not all projects codes within those fund ledgers are reported under this grant. The auditor requested the Department to identify relevant project codes needed to audit the financial reports, but never requested financial information associated with those project codes.

In an effort to rectify this situation in the future, the Department has created a formal reconciliation procedure to ensure all financial reports are clearly reconciled to the accounting records.

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AUDITOR CONCLUDING REMARKS:

Notification of this finding was sent via e-mails to the audit contact on November 15, 2012, November 16, 2012 and again on November 19, 2012. These e-mails are on file at the Department of Audits and Accounts. In addition, this finding was also discussed with the audit contact on January 14, 2013 two weeks prior to the release of the report. No communication was provided back to the auditors during this period about concerns with the finding.

Finding Control Number: FA-440-12-08 REPORTING

Reports not Reconciled to the Accounting Records

We concur with this finding with the following explanation:

The finding as written is misleading. The situational fact is that the expenditures in question were incurred in the period of availability and were correctly reported to the Federal Government in the correct accounting period. However, because the Department's subrecipients did not report the expenditures to the Department in a timely manner, the expenditures were not recorded in the Department's financial records until the subsequent Federal reporting period.

The Department has implemented procedures to establish a formal reconciliation procedure to ensure all future Federal financial reports are clearly reconciled to the accounting records.

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Finding Control Number: FA-440-12-09 REPORTING

Reports not Reconciled to the Accounting Records

We concur with this finding with the following explanation:

The expenditures that were reported on the Federal financial reports were correct. The Department acknowledges the reconciliation process could be more detailed to clearly outline the process confirming recorded revenue/expenses with the Department's financial records.

The Department has implemented procedures to establish a formal reconciliation procedure to ensure all future Federal financial reports to clarify reconciliation to the accounting records.

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State of Georgia

Auditee's Corrective Action Plans For the Fiscal Year Ended June 30, 2012

Finding Control Number: FS-440-12-01
ACCOUNTING CONTROLS (OVERALL)
Inadequate Supporting Documentation for Adjusting Journal Entries

We concur with this finding with the following explanation:

The auditor provided the Department 5 journal entries as the basis for this finding. The amount disclosed in the finding was merely the absolute value of the debits and credits made in the five entries combined and does not represent the net effect of amounts being adjusted by the Department. The FARS system uses many offsetting contra accounts which, if not excluded, indicate a larger adjustment than is actually being made.

Additionally, the entries questioned were not provided to the Department prior to receipt of this finding, which resulted in the Department having no time to respond to these matters prior to receipt of the finding in a published document. After review of the finding as presented, the Department does not disagree that better documentation could be provided to support these entries. Had the auditors communicated with Department personnel as questions arose during the audit engagement, the Department sincerely believes some or all of the instances noted may have been immediately resolved. For example, in one case, a spreadsheet was on file in the budget office that provided further documentation for one of the questioned entries that allocated pooled costs to other program fund ledgers. In another case, an entry was made to reclassify costs among the same program within the same period of availability among multiple budgeted fund sources of that program. Had the auditor realized that fact, the basis for that entry would have been clear.

The Department will continue to enhance internal control procedures to ensure journal entries are better documented going forward.

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Finding Control Number: FS-440-12-02
ACCOUNTING CONTROLS (OVERALL)
Ineffective Change Management and Logical Access Controls

We concur, in part, with this finding with the following explanation:

In concurring in part, with this finding, the Department wishes to make the following points:

1. The Department agrees that the objective of the change management process is to minimize service downtime and mitigate the risk of inappropriate changes by ensuring that requests for changes are recorded, evaluated, authorized, prioritized, planned, tested, implemented, documented and reviewed in a controlled and consistent manner. We also agree that change management is a necessary process within IT governance.
2. Certain weaknesses may exist, however mitigating controls in place resulted in the immediate resolution of the incident cited in #FS-440-11-6 (prior year).
3. No incidents have been reported during this period showed that either inappropriate access and/or changes occurred.
4. The Department agrees that certain enhancements will further improve our current process.
5. The Department's strategic direction is to transition critical business systems operating in the legacy mainframe environment to a distributed environment to address budgetary constraints.

Therefore the investment of additional automated mainframe tools and staffing at this time is not prudent.

The Department currently has a formal Change Management process in place. Our current Change Management Process includes monitoring requests for the following: receipt and validation, testing and approval, scheduling and update (if approved), validation of change after update, periodic assessments to determine that no unauthorized changes have been promoted to production and segregation of access between development and production environments. In August, 2012, the

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Department implemented modifications to Team Track (tool currently used to support change and configuration management) that automates the documentation of required test results and business approval for every change. Mitigating controls such as periodic and consistent monitoring of changes have been enhanced to document that only authorized changes are promoted to production and to detect changes performed outside of the normal change management process. All change related documentation that provides evidence of authorization, testing and approval is being retained for a period of eighteen (18) months. As a part of our continuous process improvement, we have reconfigured general security settings to reduce the risk of unauthorized access and changed the current process to implement additional policies and procedures, and additional system edits and controls that will provide an even higher level of security to our data. Logical access controls are being reviewed to reduce risk of future potential unauthorized access, including periodic reviews of application access to determine that access continues to be appropriate based on job responsibility and privileges are removed whenever unnecessary for a particular job function.

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Finding Control Number: FS-440-12-03 GENERAL LEDGER Inadequate General Ledger

We do not concur with this finding. This finding relates solely to the Unemployment Compensation Insurance program. The statement made by the auditor in the condition part of the finding that "the general ledger utilized by the Department is not adequate due to being basically a set of ongoing cash sheets" is inaccurate. While cash sheets are a part of information posted to the general ledger, the general ledger also includes all required accrual based entries which result in a set of fiscal yearend accrual based financial statements. Additionally, a chart of accounts has been established which defines the contents of all general ledger accounts used in the posting process. Details of all account balances are, in fact, available. The Department is not aware of any accounting requirement that precludes a manual general ledger being utilized - provided postings to the ledger are supported by detailed data.

The Department acknowledges the HOST system currently used to process and account for transactions relating to the Unemployment Compensation Insurance Program of the State of Georgia is not a formal integrated accounting system, per se. However, over the past seven fiscal years, a general ledger has been utilized and is posted with data from other systems. A formal chart of accounts has been developed to facilitate preparation of financial statements and multiple queries have been written and are continually reviewed and revised to produce financial information used to update and prepare GDOL Financial Statements for the Unemployment Insurance Compensation Program. We also note for the record that for the seventh consecutive fiscal year (including fiscal year 2012), the auditor's opinion as to the fairness of these statements will be unqualified. These results demonstrate the current system is being both effectively utilized and maintained. Given this scenario, the Department of Labor continues to question the necessity of the prodding by the Auditors purchase a new accounting system.

However, in an effort to respond to the State Auditor's recommendation, the Department continues to survey other States across the nation to investigate the type of accounting system used to operate, maintain, and report financial information associated with Unemployment Compensation Insurance. This survey has revealed that no State contacted has an integrated accounting system for Unemployment Compensation Insurance such as what the auditors continue to recommend. Based on the information gathered from other States, it is the Department's position that no State contacted has an accounting system with better capabilities than the current system that is now being used by the Department. The states polled are nationally known for their excellence in governmental accounting and are of similar size to Georgia.

The U.S. Department of Labor has notified the Department they consider this finding corrected and will seek no further action by the Department concerning this finding based on 29 CFR97.41(b) (2), which does not require grantees to convert their accounting systems to an accrual basis, but must develop such accrual information through an analysis of the documents on hand.

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AUDITOR CONCLUDING REMARKS:

The Unemployment Compensation Fund general ledger as maintained by the Department of Labor does not meet the definition of a general ledger as it relates to being self-balancing, or including net asset balances. The chart of accounts is not standardized and uses multiple numbers to identify the same type of accounts.

Finding Control Number: FS-440-12-04

GENERAL LEDGER

REVENUES AND EXPENDITURES

Inadequate Procedures over Cash Draws of Federal Grants

We do not concur with this finding. The auditor's testing of cash management was flawed in the following two ways:

1. The auditors used accounting period dates as the date drawdowns of Federal cash were made instead of post dates (calendar date the transaction actually occurred). This methodology incorrectly assumes cash draws are always recorded in the same period as the corresponding expenditure. The difference in timing between accounting period date and post date can be as much as 30 days thereby giving an inaccurate conclusion regarding the cash management practices of the Department.
2. The auditor's did not take into consideration the extent Obligation Authority was available based on expenditures charged to the grant. In all cases, the auditors mistakenly assumed all expenditures charged to a Federal Grant were available to be immediately reimbursed by a Federal Grant even though in some cases expenditures exceeded obligation authority. In such cases, temporary program deficits did exist until Obligation Authority was received at a later date (i.e., operating under Federal Continuous Resolution) or expenditures were subsequently and appropriately moved to another eligible Federal grant.

The Department has performed its own cash management testing using the exact methodology used by the auditors except the Department used post dates for Federal cash receipts instead of accounting dates as used by the auditors. This analysis indicated the Department's cash management performance was not flawed to the extent indicated by the auditors.

In the case the of the programs funded by the American Recovery and Reinvestment Act, The Department concurs that Federal cash should have been drawn in a more timely manner. However, as indicated by the finding, the amounts associated with these programs were relatively small.

The Department will continue to strengthen controls to ensure federal cash is drawn more timely as expenses are paid.

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AUDITOR CONCLUDING REMARKS:

Accounting period dates provide the best measurement of cash drawdown activity. Post dates (calendar dates) could include activity in months not within the fiscal year.

Finding Control Number: FS-440-12-05

BUDGET

Program Budget Deficiencies

We concur with this finding with the following explanation:

The Georgia Department of Labor maintains its accounting records on the FARS (Federal Accounting and Reporting System) accounting system which is used by many other State Labor Departments across the Country. As noted by the auditors, this system does not facilitate maintaining accounting records on a program basis as the system is designed primarily to provide information to the U.S Department of Labor in a uniform reporting format that produces data in compliance with federal reporting requirements.

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The Department continues to evolve the FARS accounting system and pursue ongoing efforts to exact appropriate methodology usable by the FARS System to produce the required budgetary reports and is looking into accounting systems that can accommodate program budgeting as well as facilitate the provision of data to USDOL in accordance with federal reporting requirements.

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Finding Control Number: FS-440-12-100

BUDGET

Failure to Certify the Accuracy of the Budget Compliance Report

We concur with this finding with the following explanation.

The finding cites 4 instances where the auditors claim expenditures exceeded funds available. This conclusion is incorrect based on the following factors that are not disclosed by the auditors:

1. Most of the Department's grant funds extend over multiple fiscal years. Because the State records expenditures based on encumbrances (not expenses), encumbrances may be recorded in one fiscal year, canceled and then re-established for another purpose in a subsequent fiscal year. As required by State accounting procedures, cancellation of a prior year encumbrance results in an entry to surplus (usually Federal) and de-obligation of the original liability encumbrance. Because a new expenditure entry is required for the re-obligation of the funds involved, it may appear expenditures have exceeded funds available in the fiscal year in question when in fact, this is not the case. The amount, required by State accounting procedures to be recorded in surplus (usually Federal) is available to fund the new expenditure.

2. The Department has multiple cost allocation ledgers which recognize encumbrances as expenditures in the accounting records. These ledgers are included in the various program budgets by the Office of Planning and Budget. Because the expenditures (encumbrances) resident in these costs allocation ledgers have not been allocated and expensed in the Federal programs (still open and active) at the close of the State Fiscal year, the revenue has not yet been recorded for these expenditures. This situation may make it appear that program expenditures have exceeded revenues.

The Department notes that ALL Budgeted Programs closed the fiscal year with a positive fund balance and no deficits existed as inferred by the auditor's finding.

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BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF

Finding Control Number: FA-441-12-01

PERIOD OF AVAILABILITY OF FEDERAL FUNDS

Expenditures Charged Outside the Period of Availability

We concur with this finding. A process will be developed and provided to DBHDD Grants Accounting and Budget personnel requiring that all grant expenditures are within the grant's obligation and liquidation period. DBHDD General Ledger personnel are developing a tool in Access that will provide any activity outside of the grant's eligible time period. All expenditures will be researched and corrections made periodically. The new process and tool should be completed and tested by February 2013. This will allow time to correct any transactions outside of grant period before State Fiscal Year End.

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Finding Control Number: FA-441-12-02

REPORTING

Internal Control Deficiencies

We concur with this finding.

1. In the future all fields reported on the SF-425 FFR will be reconciled to both General Ledger, GAMS (GARS replacement). Agency procedures associated with the close-out process will be modified to require this three-way reconciliation to insure that all entries in both systems and the SF-425 are in agreement prior to submission of the report to the grantor agency.
2. Grant Close-out policy will also be modified to require that during the final three months prior to the end of each grant period Program Staff review all open purchase orders and/or contracts associated with federal grant(s) to make certain purchasing activity associated with the grant year has been completed by not later than the end of that grant period. (i.e. purchase order generated where appropriate, goods and/or services received and payable recorded.) If not, they are to prepare a request to:
 - a. Purchasing for cancellation of outstanding PO/Contract amounts with a cc to Grants Management, or
 - b. The grantor agency for an extension of the reporting date.
3. Prior to final preparation of the SF-425 Grants Accountants will conduct a review of any requested journal entries associated with reducing purchase orders and/or contracts for each grant to insure inclusion of appropriate lines addressing encumbrances.
4. Training of all Grants Management, Budget Management, and Purchasing/Contracting staff will be conducted prior to the next close-out period to ensure that unique transactions touching on each area are processed accurately in accordance with agency Grant close-out procedures.

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Finding Control Number: FA-441-12-03

REPORTING

Required Transparency Act Reports Not Filed

We concur with this finding. The Department recognizes the need to collect, maintain and make available, specific contract information which cannot currently be collected through the state contracting system (TeamWorks). This data is crucial for the Department to fulfill its obligations related to several reporting requirements such as the Federal Funding Accountability and Transparency Act (FFATA), the Schedule of Expenditures of Federal Awards (SEFA) and also for adequate control over required sub-recipient monitoring. In order to address this deficiency, the Department will:

1. Review all requirements identified by this and other Findings and develop a list of additional contract (or) data elements which are necessary, but not currently captured.
2. Develop a Supplemental Contract Data Form with which to capture the required elements.
3. Identify and train all staff with contract initiation duties, on the needed data elements, the steps necessary for collection of the data and the process for completing the Supplemental Contract Data Form.
4. Develop and maintain a separate local database housing the data elements identified and collected on the Supplemental Contract Data Form.
5. Provide data element reports to the Office of Financial Services, the Office of Internal Audits and others, which used in conjunction with TeamWorks data, will allow these functions to complete their reporting responsibilities.

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6. Develop and implement a control process to ensure that these activities operate effectively.

This plan of action is to be completely implemented by no later than June 30, 2013.

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Finding Control Number: FA-441-12-04
SUBRECIPIENT MONITORING
Failure to Confirm DUNS Number Prior To Issuance Of Subaward

We concur with this finding. The Department recognizes the need to collect, maintain and make available, specific contract information which cannot currently be collected through the state contracting system (TeamWorks). This data is crucial for the Department to fulfill its obligations related to several reporting requirements such as the Federal Funding Accountability and Transparency Act (FFATA), the Schedule of Expenditures of Federal Awards (SEFA) and also for adequate control over required sub-recipient monitoring. In order to address this deficiency, the Department will:

1. Review all requirements identified by this and other Findings and develop a list of additional contract(or) data elements which are necessary, but not currently captured.
2. Develop a Supplemental Contract Data Form with which to capture the required elements.
3. Identify and train all staff with contract initiation duties, on the needed data elements, the steps necessary for collection of the data and the process for completing the Supplemental Contract Data Form.
4. Develop and maintain a separate local database housing the data elements identified and collected on the Supplemental Contract Data Form.
5. Provide data element reports to the Office of Financial Services, the Office of Internal Audits and others, which used in conjunction with TeamWorks data, will allow these functions to complete their reporting responsibilities.
6. Develop and implement a control process to ensure that these activities operate effectively.

This plan of action is to be completely implemented by no later than June 30, 2013.

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Finding Control Number: FS-441-12-01
ACCOUNTING CONTROLS (OVERALL)
EXPENSES/EXPENDITURES AND LIABILITIES
FINANCIAL REPORTING AND DISCLOSURE
Failure to Accurately Report Pass-Through Amounts on the Schedule of Expenditures of Federal Awards

We concur with this finding. The Department recognizes the need to collect, maintain and make available, specific contract information which cannot currently be collected through the state contracting system (TeamWorks). This data is crucial for the Department to fulfill its obligations related to several reporting requirements such as the Federal Funding Accountability and Transparency Act (FFATA), the Schedule of Expenditures of Federal Awards (SEFA) and also for adequate control over required sub-recipient monitoring. In order to address this deficiency, the Department will:

1. Review all requirements identified by this and other Findings and develop a list of additional contract(or) data elements which are necessary, but not currently captured.
2. Develop a Supplemental Contract Data Form with which to capture the required elements.
3. Identify and train all staff with contract initiation duties, on the needed data elements, the steps necessary for collection of the data and the process for completing the Supplemental Contract Data Form.

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4. Develop and maintain a separate local database housing the data elements identified and collected on the Supplemental Contract Data Form.
5. Provide data element reports to the Office of Financial Services, the Office of Internal Audits and others, which used in conjunction with TeamWorks data, will allow these functions to complete their reporting responsibilities.
6. Develop and implement a control process to ensure that these activities operate effectively.

This plan of action is to be completely implemented by no later than June 30, 2013.

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Finding Control Number: FS-441-12-02 CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY Inadequate Bank Reconciliation Procedures

We concur with this finding. The Department recognizes the need to review and determine status of outstanding checks which are six (6) months or older. In order to address this deficiency, in the Department will:

Non-Payroll Related

1. Monthly review the outstanding check list to determine age of check,
2. Send an initial form letter to the Payee (non-payroll related) requesting status of the check. The Vendor will be requested to respond with one of the following :
 - a. The check was received and cashed;
 - b. The funds are no longer due and the check should NOT be reissued;
 - c. A replacement check was received and cashed.
 - d. The check was NOT received and should be reissued (address indicated is correct);
 - e. The check was NOT received and should be reissued (address indicated is NOT correct)
3. Once notification is received from the Vendor, the appropriate action will be taken.
4. For Vendors who do not respond within 30 days, additional research will be performed to determine if liability was paid via another check or ACH.
5. If determination is made the liability is valid, the Department will void and close the outstanding check and liability. In addition a journal entry will be created to move the liability to FHFO-Checks Uncashed/Unclaimed account number 262002.
6. If determination is made the liability is not valid, the Department will void and close the outstanding check and liability.

Payroll Related

1. Monthly review the outstanding check list to determine age of check,
2. Additional research will be performed to determine if liability was paid via another check or ACH.
3. If determination is made that the liability is valid and the garnishment case is still active, the Department will void and reissue a check to the Vendor.
4. If determination is made that the liability is valid, however, the garnishment case is closed, the Department will void and close the outstanding check. The funds will then be refunded to the appropriate Employee.

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This plan of action is to be completely implemented by no later than January 31, 2013.

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PERSONNEL ADMINISTRATION, STATE

Finding Control Number: FS-460-12-01
ACCOUNTING CONTROLS (OVERALL)
Failure to Verify Employment Eligibility for New Employees

We concur with the finding of failure to furnish the verified employment eligibility documentations for three (3) new employees. The Department acknowledges that complete documentation was not available to provide an appropriate audit trail. The State Personnel Administration area has merged and is now known as Human Resources Administration (HRA), a division of the Department of Administrative Services. As such, HRA will adopt the current DOAS employment eligibility verification process going forward, effective immediately.

Herein is the corrective action plan:

Employment Eligibility Verification (Form I-9)

1. The new hire completes section 1 of Form I-9.
2. The new hire provides documents listed on back of I-9 to verify identity.
3. A Human Resource representative verifies appropriate documentation is provided (Either one document from List A OR one document from List B AND one document from List C on Form I-9).
4. A Human Resource representative copies documents and completes section 2 of Form I-9.
5. A Human Resource representative logs in to the E-Verify system to check employment eligibility <https://e-verify.uscis.gov/emp>. (Contact Human Resources Administration for log-in credentials).

Note: Once logged in, first time users of E-Verify are required to take online system tutorial prior to being allowed to verify employment eligibility.

6. A Human Resource representative will enter applicable information into E-Verify.
7. The E-Verify system generates employment eligibility status onscreen.
8. The Human Resource representative will print the results.
9. The E-Verify results are attached to Form I-9.
10. Form I-9 is filed in the appropriate binder within the Human Resources department.

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NATURAL RESOURCES, DEPARTMENT OF

Finding Control Number: FS-462-12-01
EXPENSES/EXPENDITURES AND LIABILITIES
Invalid Encumbrances

We concur. The Department has implemented procedures to review and document open purchase orders with the Programs/Divisions to verify that open balances on purchase orders are valid. Quarterly reviews will be performed with the appropriate operational units to verify whether prior year purchase orders should remain open. All purchase orders determined to be invalid will be closed and included in calculated surplus.

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Finding Control Number: FS-462-12-100
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
BUDGET
Inadequate Journal Entry Documentation

The Department's adjustment form has been updated to include a detailed justification. The original reference ID's and chartfields are included on the form. The updated form and instructions have been provided to all employees responsible for adjustments. Department-wide training is being planned for those responsible for preparing and approving adjustments.

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REVENUE, DEPARTMENT OF

Finding Control Number: FS-474-12-01
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
Inadequate Bank Reconciliation Procedures

The Department concurs with this finding. The Department has implemented a weekly review of all asset, liability, revenue, and expense account reconciliations. This review is to ensure 1) all reconciling items are researched and resolved on a weekly and monthly basis, 2) completion dates on the electronic and hardcopies match, 3) reconciliation documents tie back to bank statement amounts and amounts listed the electronic/hardcopy, 4) outstanding checks over one year are reviewed and processed based on State Accounting Office guidelines, and 5) reconciliations are completed and approved by management in a timely manner.

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Finding Control Number: FS-474-12-02
REVENUES AND RECEIVABLES
Improper Retention of Fees

The Department understands Audit's position of the retention of funds. However, the State Legislature appropriated these funds to the Department, in lieu of State Funds, and the Department is following the provisions as outlined in the appropriations act.

If the Department is not allowed to retain and utilize these funds for their appropriated purpose, DOR would also be in violation of HB 1055 and SB 454 which charged the Department with the enforcement of Coin Operated Amusement Machines (COAM).

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The Department believes Audit's should discuss the policy decision on funding with the Office of Planning and Budget and the State Legislature to find an amiable solution.

The Department stopped the retention of these funds effective July 1st, 2012 (Fiscal Year 2013).

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SECRETARY OF STATE

Finding Control Number: FS-478-12-01
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
CASH, INVESTMENTS AND INVESTMENT RELATED ACTIVITY
Inadequate Bank Reconciliation and Accounting Procedures

We understand the audit concerns that the bank reconciliations and a reconciling item were not performed and cleared in a timely manner in accordance to bank reconciliation policy and procedures. Departmental policies are in place with monthly close out metrics to monitor and track general ledger to banking transactions. Due to budget reductions positions were vacant during the period where reconciliations were not performed timely. All personnel positions corresponding to these procedures are currently fulfilled, which enables the identification and resolution of general ledger inconsistencies.

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TRANSPORTATION, DEPARTMENT OF

Finding Control Number: FA-484-12-01
DAVIS-BACON
Internal Control Deficiencies/Noncompliance with Federal Program Regulations

GDOT concurs that there was little evidence supporting adherence to certain internal policies and procedures. GDOT will review and revise current policies and procedures to address the deficiencies noted in this finding with regard to labor interviews, payroll reviews / investigations, and reported wage inconsistencies.

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Finding Control Number: FA-484-12-02
MATCHING, LEVEL OF EFFORT, EARMARKING
Inaccurate Application of Matching Percentages

The Department of Transportation consistently monitors program expenditures. The department has thousands of projects that have charges applied to them constantly throughout the year. Furthermore, the funding sources associated with individual projects along with the matching requirements are constantly changing also. It is the Department's policy to exhaust all funding on a first-in, first-out basis, which further complicates the cost allocation of State matching contribution rates and precludes the automation of the matching requirement.

The monitoring and correction of funding sources is an ongoing daily process. The errors identified in the finding were at a fixed point in time. As the finding states, the errors were corrected during the fiscal year.

In order to monitor each project from inception to conclusion, the Department hired true Project Managers. The Department has trained these Project Managers on the existing available financial systems and has developed new monitoring tools for their use. One of the duties of the Project Managers is to monitor the available funding on each of their projects, to ensure that the correct matching contribution rates are properly applied to expenses in accordance with Federal regulations.

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Additionally, the Department has hired six staff members to the Project Accounting group in order to provide ongoing project matching and expense monitoring support.

The Department recognizes that due to human error and the sheer volume of transactions posted throughout the year, it is possible that overcharges and undercharges may exist at any fixed point in time. Therefore as a mitigating control, the Department has an extensive final review process which is conducted by experienced staff when projects are closed out. This allows the Department to adjust the application of matching contribution rates, prior to the close of every project.

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Finding Control Number: FA-484-12-03
PROCUREMENT AND SUSPENSION AND DEBARMENT
SPECIAL TESTS AND PROVISIONS
Internal Control Deficiencies/Noncompliance with Federal Program Regulations

We concur with this finding. In response to the related prior year finding, we created a Field Auditor position in the Materials Audit Section in April 2012. The Field Auditor checks the files at the Construction sites and assists with Material Certification Checklist (MCC) issues in the field. The Office of Materials has experienced a marked increase in the receipt of MCCs which can be contributed to (1) the Office of Materials having a presence at construction field offices, (2) emphasizing/reiterating the requirements to process MCCs to receive federal reimbursement on Federal-aid projects, and (3) following-up with District Engineers/Area Engineers by documenting delinquent quarterly MCCs. Due to the changes implemented in response to this finding, the average time to process a MCC and issue a "Project Close-out" recommendation to the Office of Construction has been reduced from 4.6 months to 1.2 months. In addition, the queue of projects pending Materials Audit and issuance of a Materials Certificate has been reduced from over 250 in August 2009 to 49 in December 2012.

The timely submission of quarterly Materials Certificate Checklists is an important part of the Office of Materials' goal of completing Materials Certificates in an average of 30 days. The quarterly Materials Certificate Checklists are a tool to assist project personnel in the documentation of materials placed on GDOT projects.

In response to Finding Control Number: FA-484-12-03, the Office of Materials will develop a quarterly report of Materials Certificate Checklists that have not been received by the required 30-day deadline. This report will be addressed to District Engineers for resolution since the submission of Materials Certificate Checklists is the responsibility of project personnel. Submission of missing Materials Certificate Checklists will be expected within two weeks of this quarterly report. A list of any remaining Materials Certificate Checklists not received will be escalated to the Director of Field Districts and the Director of Construction for resolution.

The Office of Materials is working with the Office of Construction to obtain a list of every project that had a construction work report submitted. This data is available for projects managed in the CAS system; however support from IT is needed to retrieve this data for projects in the Site Manager system.

The Office of Materials goal is to complete the first report by February 28, 2013. The Districts will then be expected to submit all missing Materials Certificate Checklists by March 15, 2013.

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Finding Control Number: FA-484-12-04
REPORTING
Internal Control Deficiencies/Noncompliance with Federal Program Regulations

We concur with the finding related to submission of data to the National Transit Database (NTD) during fiscal year 2012. We are currently in the process of developing a robust system to insure compliance of all applicable rules and regulations prior to submission of NTD data for fiscal year 2013. Action items that are currently underway or completed related to this finding include:

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1. Conducted NTD reporting and RMIS training for all Intermodal Public Transit Coordinators (PTC) and applicable Intermodal Transit staff. The training included identifying sub-recipient risk review, monthly NTD data oversight, ridership and financial data review.
2. Monthly and quarterly reviews and sign off by supervisors to ensure integrity of data collection by Public Transit Coordinators and Subrecipients.
3. Quarterly meetings with Fiscal Services staff to review reconciliation of NTD financial and ridership data.
4. The Department has contracted with a third party to create and implement an automated database for the collection of NTD financial data. Beta testing is on target to begin in late 1Q2013.
5. The Department has contracted with a third party vendor RouteMatch to develop a software application that will capture ridership and vehicle data. This software should be in beta test in 1Q2013.
6. Both applications will eliminate the current paper approach and vastly improve the integrity of the data as well as the ability to review the data for recurring activities and anomalies.
7. Our internal control procedures include a central repository on the network drive with appropriate sub-recipient categories signifying low, medium or high risk so that appropriate monitoring actions can be flagged and resolved.

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Finding Control Number: FA-484-12-05 SUBRECIPIENT MONITORING

Inadequate Internal Controls over Subrecipient Monitoring

Due to the very short window between the release of the 2011 fiscal year A-133 Audit Report and the compliance testing for fiscal year 2012, we concur with this finding. However, a draft policy had been implemented and was being followed for fiscal year 2012. Subsequent to the end of fiscal year 2012, GDOT has issued a new policy which establishes uniform procedures and criteria for all offices to use when evaluating and monitoring Subrecipient Eligibility, Central Contractor Registration, Award Identification, and Pass-through Entity Impact. Additionally, the Audit Office has included all subrecipients into our risk-based oversight process to provide reasonable assurance of compliance with Federal cost principles on FAHP funded contracts.

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Finding Control Number: FA-484-12-06 SUBRECIPIENT MONITORING

Inadequate Subrecipient Monitoring Documentation

We concur with the finding. Due to the theft of several computers within the Office of Intermodal, staff files containing the completed risk assessments and compliance reviews were unavailable for review. Immediate steps taken to insure compliance to Section 7502 of the Single Audit Act of 1996 include:

1. All documents pertaining to sub-recipients are currently being archived on a Department network drive, instead of employee computer hard drives.
2. Assessment documentation completed by Transit Planners and Public Transit Coordinators is archived following annual risk assessment.

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3. Follow-up compliance monitoring is performed as needed by the PTC and Planners based on the initial risk assessment.

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Finding Control Number: FS-484-12-01 EXPENSES/ EXPENDITURES AND LIABILITIES Deficiencies in Project Closeout Procedures

The GDOT concurs that additional policies and procedures should be developed and implemented that require project managers to monitor projects and initiate closeout procedures to ensure they are closed timely. The GDOT conducted various meetings with project management, procurement and finance staff to discuss this issue during FY 2012 and is currently reviewing a draft policy and procedure to provide direction to project managers on closeout responsibilities. The Division of Finance follows the policies and procedures listed below to assist with monitoring projects nearing completion and identify inactive purchase orders to be closed.

1. The GDOT implemented the Closing State Projects procedure (10-7) in September 2010 which provides direction to the Federal Integrity Review and Evaluation (FIRE) Unit on closing out all state projects.
2. The GDOT implemented the Federal Project Close-Out Procedures (10-6) in October 2010 which provides direction to the FIRE Unit on closing out federal projects in accordance with the Federal Highway Administration guidelines as final statements are received.
3. The GDOT implemented the Monitoring Inactive Purchase Orders policy (7110-15) and procedure (1-36) in May 2011 which provides direction to the Project Accounting Unit on generating queries from PeopleSoft to identify potential obsolete purchase orders. Since the development of these queries, significant progress has been made in identifying obsolete purchase orders. The GDOT paid out, cancelled or closed 1,782 purchase orders in FY 2012.

In addition, the Project Accounting Unit initiated a new practice in October 2012 requiring the contract expiration date be recorded in the purchase order reference field when setting up new purchase orders. The field will be used to identify expired contracts so the purchase order can be closed timely. The GDOT's Creating Contract Purchase Orders procedure (25-2) will be revised to include this process.

The Project Accounting Unit also researches open purchase orders to see if the purchase order file contains an invoice marked "final" in accordance with contract requirements or a standard release letter. If the file contains a final payment invoice or a standard release letter, documentation is sent to the Contracts Payable Unit to close the purchase order. If no payment has been made within the last year and the file does not contain a final payment invoice or a standard release letter, the Project Accounting Unit contacts the project manager to determine the status of the purchase order and if it can be closed. If the project manager indicates the purchase order may be closed, documentation is sent to the Contracts Payable Unit to close the purchase order.

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Finding Control Number: FS-484-12-02 EXPENSES/ EXPENDITURES AND LIABILITIES Internal Control Deficiencies Over Contractual Obligations

The GDOT concurs that there may be instances where contracts are not recorded within 60 days or instances when a contract is inadvertently not recorded by year end due to the volume of purchase orders processed by the GDOT annually. The GDOT recorded or modified over 8,000 purchase orders during FY 2012. The GDOT realizes the importance of recording obligations on the general ledger in a timely manner to ensure that liabilities are recognized as soon as they are incurred and makes every effort to do so. The GDOT implemented the following policies and procedures prior to FY 2012 year end close and has continued these practices to ensure all obligations are recorded by the close of the fiscal year:

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1. The GDOT implemented a new routing procedure in FY 2010 requiring most contracts, supplemental agreements and modifications be returned to the Office of Legal Affairs upon execution to be picked up by the Contracts Payable Unit daily.
2. The GDOT implemented the Contract Execution policy (3A-18) in April 2011 which permits the temporary suspension of the execution of all non-emergency contracts, supplemental agreements or modifications between June 16 and June 30 to ensure all obligations are recorded prior to the close of period 12.
3. The GDOT's Contracts Processing - General Policy (7110-9) was implemented in 2009 and was revised in April 2011 to include the Contracts Payable Unit's process to review monthly letting sheets to ensure all awarded let construction contracts are received and recorded by the Office of General Accounting. It was again revised in June 2012 requiring the Contracts Payable Unit to record the purchase order number on the letting sheets once the purchase order has been encumbered.

The GDOT also implemented the following procedures after FY 2012 year end close:

1. The GDOT implemented a new monitoring procedure in July 2012 requiring the Construction Office to submit a list of all executed supplemental agreements to the Contracts Payable Unit weekly to ensure all awarded supplemental agreements are received and recorded by the Office of General Accounting. The Contracts Payable Unit records the date the supplemental agreement is encumbered in PeopleSoft on the weekly report. The Contracts Processing - General Policy (7110-9) will be revised to include this process.
2. Based on discussions with the Georgia Department of Audits and Accounts (DOAA) pertaining to their fieldwork, the GDOT also implemented a new monitoring procedure in November 2012 which requires the Transportation Services Procurement Office (TSP) to submit monthly reports to the Contracts Payable Unit listing all contracts and task orders executed by TSP. Once the contracts have been encumbered, the Contracts Payable Unit will add the purchase order number to TSP's reports to ensure all contracts executed by TSP are recorded by the Office of General Accounting. The Contracts Payable Unit is also retroactively applying this procedure to all contracts executed by TSP from July 1, 2012 through October 2012 to ensure all contracts executed in FY 2013 are recorded by fiscal year end close. The GDOT's Contracts Processing General Policy (7110-9) will be revised to include this process.
3. The GDOT's Creating Contract Purchase Orders procedure (25-2) is being revised to provide directions on encumbering purchase orders at year end using the correct budget and accounting date.

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Finding Control Number: FS-484-12-03

CAPITAL ASSETS

Inadequate Capital Asset Records – Land

We concur with the finding. GDOT currently maintains detailed actual cost for land, in an Access database. The source of this cost data is the accounts payable lines recorded in TeamWorks, the state's financial accounting system. At the time this finding was issued, TeamWorks did not provide the fields necessary to capture and record the description, location, parcel and acreage, for the purchase of land at the time of payment. This information is available in paper form and is tracked in separate databases.

The Department is actively engaged in resolving this finding. The State Accounting Office adapted the TeamWorks fixed asset module, to allow GDOT to utilize the statewide system for its capital asset inventory records. In order to utilize this functionality, it was necessary for the State Accounting Office to make significant programming changes to TeamWorks and provide a data field to record the parcel number. This field was necessary to link the Department's systems with TeamWorks financial data; our IT staff worked closely with the State Accounting Office to make this and other necessary changes. In addition, interfaces to data maintained in the Department's systems, will need to be designed and implemented to migrate the data from the Department's existing capital asset system to TeamWorks. We anticipate that the migration of the capital asset

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data will be completed during the 2013 Fiscal Year, which will allow the Department to utilize TeamWorks to account for its Capital Assets and resolve these reporting issues.

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Finding Control Number: FS-484-12-100
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
FINANCIAL REPORTING AND DISCLOSURE
BUDGET
Budgetary Compliance Deficiencies

The GDOT concurs that the budget year 2012 revenue and expenditure transactions were recorded to the proper programs and funding sources and appreciates DOAA's recognition of the GDOT's efforts to comply with Program-Based Budgeting requirements. The GDOT also concurs that the deficiencies identified during the examination primarily relate to prior year reserve carry-over balances and adjustments for transactions with prior budget years. The GDOT proposed new legislative language in the 2012 legislative session that would allow the GDOT to collapse all motor fuel and other fund balances into a special undesignated Program at each fiscal year-end close that could be redistributed to the proper program through an approved process involving the Governor's staff and the Office of Planning and Budget. However, the proposed legislation was not passed in the 2012 legislative session. The GDOT will continue to work with the Governor's staff, the House Budget Office and the Senate Budget Office on the passage of the proposed legislation in the 2013 legislative session. The GDOT will also continue to work with the SAO, the DOAA, the Office of Planning and Budget and the State Attorney General's Office on alternative solutions to address these issues should the proposed legislation not be passed during the 2013 legislative session.

The GDOT concurs that state motor fuel total funds available exceeded appropriated amounts as reported on the Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source. The excess state motor fuel funds resulted from several post-closing adjustments that were prepared after FY 2012 closed that moved fund balances on other fund sources to state motor fuel funds per the direction of the (DOAA). Since the GDOT is required to record all expenditures in the Project Costing Module of PeopleSoft, the GDOT is working to identify eligible expenses on specific projects to be funded with the available other fund balances. The GDOT will apply the funds to the appropriate project(s) using the correct program(s), fund source(s) and budget date(s) using its standard business processes which are required to properly update the project in the Project Costing Module. If eligible expenses are moved from state motor fuel fund sources to other fund sources during this process, the funds will also be amended into the proper program and fund source through the amended budget process appropriately.

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Finding Control Number: FS-484-12-101
ACCOUNTING CONTROLS (OVERALL)
GENERAL LEDGER
FINANCIAL REPORTING AND DISCLOSURE
BUDGET
Budgetary Noncompliance on Statutory (Budgetary) Basis Financial Statements

The GDOT concurs that instances of prior year ending fund balance deficits may occur since the GDOT implemented the Prior Year Carry-Over policy issued by the SAO. This situation may be attributable to error corrections to carry-over amounts from prior budget years as indicated in the cause. However, this situation may also be attributable to adjustments to funding source types or programs on prior year revenue and expenses through GDOT's standard business practices to ensure all available funding source types are used in the most efficient manner and for the correct program. For example, the GDOT may receive miscellaneous revenue in one year that is meant to fund expenses recorded in subsequent fiscal years. The correct program may not be easily identified at the time the funds are received because future expenditures may cross multiple programs; however, the SAO's accounting system requires the GDOT to record the receipt of cash and revenue on a program at the time it is received. It may be necessary for the GDOT to record an entry to adjust the program and budget

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date in a subsequent fiscal year when the associated expenditures are identified and funds are amended in subsequent budgets.

The GDOT endeavored to fully comply with the Constitution of the State of Georgia, the 2012 Appropriations Act, and all SAO policies. However, there are no policies or guidance on how to properly handle prior year corrections made in subsequent years.

In an attempt to provide an acceptable solution to this issue, the GDOT proposed new legislative language in 2012 that would allow the GDOT to collapse all motor fuel and other fund balances into a special undesignated Program at each fiscal year-end close that could be redistributed to the proper program through an approved process involving the Governor's staff and the Office of Planning and Budget. However, the proposed legislation was not passed in the 2012 legislative session. The GDOT will continue to work with the Governor's staff, the House Budget Office and the Senate Budget Office on the passage of the proposed legislation in the 2013 legislative session. The GDOT will also continue to work with the SAO, the DOAA, the Office of Planning and Budget and the State Attorney General's Office on alternative solutions to address these issues should the proposed legislation not be passed during the 2013 legislative session.

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GEORGIA STATE UNIVERSITY

Finding Control Number: FA-509-12-01

SPECIAL TESTS AND PROVISIONS

Inadequate Control Procedures over Unofficial Withdrawals

We concur with this finding. The University has implemented procedures to ensure that unofficial withdraws are identified and the required return of Title IV Funds calculation is performed. The procedures the University has implemented will ensure that all students who receive all W's and F's will be notified at the end of the semester and required to submit proof that they earned the grade of F. The students must respond within two weeks of the notification date. If the student fails to respond within this period, the student will lose their Title IV financial aid for that semester and the University will refund the Title IV funds in accordance with Title IV requirements.

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GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION

Finding Control Number: FA-5092-12-01

SPECIAL TESTS AND PROVISIONS

Required Reports Not Filed or Not Submitted on Time

We concur with the above finding. In order to correct the finding, beginning with the 2012-2013 academic year, each After School coordinator that is resident at the individual school being served will, at the time that the DHS After School Care Program Eligibility form is submitted by the participant, review the form and verify that income eligibility to qualify for the program has been met. The After School coordinator will then sign and date the Eligibility form attesting that each participant has met the income eligibility requirement. In addition, once each semester, the university Financial Compliance Officer will be provided a roster of participants in the program by the program Associate Executive Director and will make a sample selection of participants from the roster and request the Eligibility form and other documentation needed to confirm that selected participants meet the income eligibility for the program.

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Finding Control Number: FA-5092-12-02

SPECIAL TESTS AND PROVISIONS

Failure to Comply with Special Contract Terms and Conditions

We concur with the above finding. In order to correct the finding, beginning with the 2012-2013 academic year, each After School coordinator that is resident at the individual school being served will, at the time that the DHS After School Care Program Eligibility form is submitted by the participant, review the form and verify that income eligibility to qualify for the program has been met. The After School coordinator will then sign and date the Eligibility form attesting that each participant has met the income eligibility requirement. In addition, once each semester, the university Financial Compliance Officer will be provided a roster of participants in the program by the program Associate Executive Director and will make a sample selection of participants from the roster and request the Eligibility form and other documentation needed to confirm that selected participants meet the income eligibility for the program.

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ARMSTRONG ATLANTIC STATE UNIVERSITY

Finding Control Number: FA-524-12-01

SPECIAL TESTS AND PROVISIONS

Deficiencies in Student Financial Assistance Refund Process

We concur with this finding. The University acknowledges that the methodology used to calculate Return to Title IV Refunds (RTTF) lead to differencing amounts than the formulas prescribed by the U.S. Department of Education (DOE). The institution has changed the procedure for calculating the Return of Title IV fund refunds to include both housing and meal plan charges. This will bring the institution in line with current DOE guidelines for Title IV processing. The change in procedure was implemented in the fall of 2012. The Bursar's office has made the necessary corrections in the Banner Student Financial System and to the calculation spreadsheets they use for refund processing.

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FORT VALLEY STATE UNIVERSITY

Finding Control Number: FS-533-12-01

ACCOUNTING CONTROLS (OVERALL)

Logical Access - Inadequate Separation of Duties

We concur with the finding. We will review and revise the internal control structure to ensure adequate separation of duties or compensating controls. To address the specific deficiencies noted in the audit:

1. TGRRCON duties will be transferred to another staffer who has no responsibility for creating Banner Detail Codes. Additionally, the staff member assigned to maintain Banner Detail Codes will not be permitted to perform cash receipting duties. This is in addition to the current mitigating control whereby the Payroll Office staff reconciles the daily cash receipts produced by the Bursar's Office staff to the Banner system and the bank deposit.
2. All data entry and other system maintenance duties associated with granting/activating access to university administrative systems has been moved to IT. This move was made possible with the hiring of an additional staff person to back up the current IT staff member performing these duties.
3. While staff members in the Payroll Office currently conduct a weekly review of all pay and employment changes entered by the Office of Human Resources, an additional control will be added in the Controller's Office such that a staff member will cross check a payroll audit report of pay changes to an already existing data base of approved Personnel Action Notices (PAN) that have been approved by the Budget Office. This will provide better, more auditable documentation that all pay and employment changes have been properly approved.

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4. The university now has a clearance form that must be completed by all terminating employees prior to receiving a final pay check. It includes a sign off/acknowledgement by the Office of Information Technology (IT) that access to campus information systems has been eliminated. In addition, the university will conduct a quarterly review of system access to assure that only active employees or other authorized individuals have access. Documentation of this review will be maintained for a minimum of 18 months.

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Finding Control Number: FS-533-12-02 CASH AND CASH EQUIVALENTS Inadequate Accounting Controls

We concur with this finding. We will address as follows:

1. The Director of Accounting or the Controller will review, sign, and date all bank reconciliations by the 15th of the month following the bank statement date, ensuring timely reconciliations.
2. The University is recruiting an Accounting Manager, who will be responsible for bank reconciliations and capital assets, including GSFIC and MRR accounting. This individual will reconcile bank accounts on a monthly basis, and will include his/her signature and date of completion on the reconciliation. The University will also consult with staff from another University to assist in training the Accounting Manager with daily account reconciliation to streamline the monthly reconciliation process.
3. Reconciling items will not exceed 30 days outstanding.

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Finding Control Number: FS-533-12-03 FINANCIAL REPORTING Inadequate Controls over the Financial Reporting Process

We concur with this finding. We will design and implement procedures to strengthen controls over the preparation of financial statements. We will take or have taken the following actions to address the specific deficiencies noted:

1. The Controller and/or Director will review journal entries to ensure proper supporting documentation is attached and that the entry is appropriate.
2. The university has retained a consultant with extensive USG financial reporting experience to do a complete mapping of the university's chart of accounts to the approved Board of Regents' chart. The University will update their year-end calendar and year-end staff assignments to ensure a more timely year-end close, and preparation of the financial statements. This will allow more time to review the statements for accuracy.

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Finding Control Number: FS-533-12-04 REVENUES/RECEIVABLES/RECEIPTS Inadequate Accounting Procedures

We concur with this finding. We are taking action to ensure that the Board of Regents' Business Procedures Manual is followed in relation to granting credit to students and the collection and billing of student account balances. We will take or have taken the following actions to address the specific deficiencies noted:

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1. All students with an account balance greater than 90 days will be placed in an "AR Hold" status that will prevent the student from registering for classes. Further, a notice will be sent to all advisors that will inform them that no student account with an "AR Hold" should be overridden unless a documented extenuating circumstance exists that is approved by the Vice President for Business & Finance.
2. The Director of Student Financial Services will ensure that the TSRCBILL process is performed on a monthly basis to include all terms with an open student account balance. Collection efforts will be consistently applied to all past due accounts.
3. The Director of Student Financial Services will develop a process to ensure that all clearing accounts are reviewed in relation to the TGRRCO on a monthly basis. Further, the Director will ensure that balances aged more than 180 days are reserved in an allowance for doubtful accounts no less than quarterly.

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SOUTHERN POLYTECHNIC STATE UNIVERSITY

Finding Control Number: FS-550-12-01

CAPITAL ASSETS

Inadequate Controls

We concur with this finding. The University acknowledges that procedures were not in place to maintain capital asset records in accordance with capitalization guidelines and Instructions provided in Chapter 7 of the Board of Regents' Business Procedures Manual.

The University reorganized the department and added a Capital Asset Accountant to increase the institutions focus is asset management accounting. The University has created a committee comprised of staff from accounting, budget, facilities and procurement to review capital projects on a monthly basis and increase communication between departments.

The University has reconciled the accounts related to the \$1,469,612 in building and the \$1,246,289 in equipment and will be adding the assets to the general ledger through the PeopleSoft Financial Management System in February 2013.

The University has reviewed the assets totaling \$69,128 reported as equipment provided by the audit team that did not meet the capitalization threshold. The assets, including firearms are being retired and added as small value property in the PeopleSoft Asset Management Module per BOR policy. The assets that did not meet the capitalization threshold will be retired.

The asset management depreciation calendar has been corrected with the assistance of the University System of Georgia Information Technology Services and the two assets not being depreciated accurately will be adjusted accordingly.

The University is in the process of designing, documenting and implementing a variety of balance sheet reconciliations to increase the accuracy in financial reporting. This includes various asset management reconciliations.

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Finding Control Number: FS-550-12-02

FINANCIAL REPORTING

Inadequate Controls

We concur with this finding. The University acknowledges that the institution's accounting procedures were insufficient to provide for adequate controls over the financial statement preparation process. The University adopted a methodology in fiscal year 2012 to accurately report the change in the method of reporting Summer Tuition and Fees and associated expenses in order to comply with GAAP standards. The University has requested and received all University funds previously being held by the SPSU Foundation. The University has discontinued the practice of distributing housing profits to the SPSU Foundation. The University will restate auxiliary beginning net assets per the audit recommendation.

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The University is in the process of designing, documenting and implementing a variety of balance sheet reconciliations to increase the accuracy in financial reporting. The reconciliations include but are not limited to Cash & Cash Equivalents, Investments, and Lease Obligations.

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VALDOSTA STATE UNIVERSITY

Finding Control Number: FS-551-12-01
EMPLOYEE COMPENSATION
Inadequate Controls over Employee Compensation

We concur with the finding. The Human Resources department has begun an internal Process Improvement initiative that has a two phased approach: the accounting phase and the human resources procedural phase. Changes to date include the hiring of a new fulltime Human Resources Specialist to perform benefits reconciliation (monthly identification of exceptions is already in place); the use of new ADP reporting mechanisms for use with the retirement program and unpaid leave program as well as a review and documentation of leave of absence procedures. We have also requested that a USG expert review our current benefit reconciliation process and recommend improvements. The Process Improvement initiative will be ongoing; however, initial project results are expected to be implemented by March 2013.

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GEORGIA PERIMETER COLLEGE

Finding Control Number: FA-571-12-01
REPORTING
Reports Not Reconciled

Management agrees with this recommendation. The current management was not in place when the 2011 FISAP report was submitted. The 2012 FISAP report that will be audited in 2013 was reconciled to the 2012 financial statements and is believed accurate.

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Finding Control Number: FA-571-12-02
SPECIAL TESTS AND PROVISIONS
Inadequate Control Procedures over Unofficial Withdrawals

Management agrees with this recommendation. GPC management has already corrected the inability to identify unofficial withdrawals by creating a new field in Banner for faculty to input the last date of academic activity for each student receiving an "F" grade. This is in place with the Fall 2012 term. Title IV returns for the Fall 2012 term will be completed within the prescribed Federal timeline. In addition, last dates of academic activity have been determined for potential unofficial withdrawals in the Summer 2011 through Summer 2012 terms. The College is actively in the process of returning Title IV funds for students that are deemed unofficial withdrawals for these terms.

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Finding Control Number: FS-571-12-01

CAPITAL ASSETS

Inadequate Internal Controls

Management agrees with this recommendation. As a result of current management's efforts, the College's capital assets reported as of June 30, 2012 are materially correct and reconciled with the subsidiary ledger. Depreciation expense and accumulated depreciation are also correctly stated as of the balance sheet date. Periodic reconciliations to the subsidiary ledger were put into place in the last quarter of fiscal year 2012.

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Finding Control Number: FS-571-12-02

GENERAL LEDGER

REVENUES AND RECEIVABLES

Inadequate Controls over Restricted Funds

Management agrees with this recommendation. In the last quarter of fiscal year 2012, Restricted Grant Funds by project were analyzed and corrected to within a tolerable variance that will be further analyzed in fiscal year 2013. Management has already put into place new Restricted fund reconciliation formats and procedures to ensure that these funds are properly monitored and reported.

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Finding Control Number: FS-571-12-03

FINANCIAL REPORTING

Inadequate Accounting Procedures over Budget Preparation and Execution

Management agrees with this finding. GPC management has remedied the absence of budgetary controls in fiscal year 2013 by eliminating budget override access to all except key personnel; recasting the fiscal year 2013 budget; requiring Dean or Director approval for all expenditures; implementing an automated system (i-Strategy) that gives departments and senior management an easy-to-use tool to manage their budget; and putting in place a system of periodic budget reporting to executive management. It is also worthwhile to note that there were no audit adjustments to fiscal year 2012 budgetary reporting.

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Finding Control Number: FS-571-12-04

EMPLOYEE COMPENSATION

Inadequate Internal Controls

Management agrees with this recommendation. It should be noted that the significant deficiency in this case relates to the possibility of significant misstatement. The audit did not uncover any significant misstatement related to employee compensation. In fiscal year 2013, Human Resources management has already put into place a system for reviewing changes to employee compensation and ensuring those changes are authorized. Payroll put into place a documented review and sign off procedure for extra pay that is keyed by clerical staff.

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Finding Control Number: FS-571-12-05

CASH AND CASH EQUIVALENTS

Inadequate Separation of Duties

Management agrees with this recommendation. It should be noted that the significant deficiency in this case relates to the possibility of significant misstatement. The audit did not uncover any significant misstatement or impropriety related to Cash. This control deficiency was corrected in the fourth quarter of fiscal year 2012, when responsibility for cash wires and cash journals was moved to a different staff member than the one reconciling the bank account.

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EAST GEORGIA STATE COLLEGE

Finding Control Number: FA-572-12-01

SPECIAL TEST AND PROVISIONS

Deficiencies in Student Financial Assistance Refund Process

We concur with this finding. The College has implemented procedures to ensure that refunds are properly calculated for students that withdraw. Additional documentation will be required during the calculation of refunds and during the review process to ensure accuracy. Title IV refunds will be properly calculated, reviewed, and returned in a timely manner in accordance with Federal regulations.

Contact Person: Massie Kight, Student Accounts Manager
Telephone: 478-289-2005 Fax: 478-289-2144 E-mail: mkight@ega.edu

GORDON STATE COLLEGE

Finding Control Number: FA-576-12-01

SPECIAL TEST AND PROVISIONS

Deficiencies Over the Title IV Refund Process

We concur with this finding. The Gordon State College Financial Aid Office acknowledges that the unearned portion of the Title IV funds for the five students identified in the sample were not returned in a timely manner. In order to ensure that the funds are returned in a timely manner, the Gordon State College Financial Aid Office has implemented the following procedure:

1. The Gordon State College Registrar's Office will forward copies of all students who withdraw during a semester to the Gordon State College Financial Aid Office. These records will be reviewed to determine which of the students received Title IV funding.
2. The Gordon State College Financial Aid Office will also utilize these copies to verify that the Title IV recipients are included on our internal reports so as to ensure timely processing and return of the unearned portion of the Title IV funding.
3. The Gordon State College Financial Aid Office will use our Banner system to schedule our internal reporting sequence which will allow us to maintain a history of when each student was identified as having withdrawn from the institution.

In addition to the steps listed above, the Gordon College Financial Aid Office will use the following procedure to monitor the proper and timely return of the unearned portion of the Title IV funding:

1. Upon completion of the student calculation, a copy will be forwarded to the Gordon State College Business Office for review to ensure all calculations are correct.

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2. Once confirmation is received from the Gordon State Business Office that the calculation(s) are correct, the appropriate Title IV funding will be adjusted on the student account and Banner processes will be run to return the funding to the Department of Education.
3. Gordon State College Financial Aid Office Personnel will verify that the funds have updated on the Common Origination and Disbursement screen (COD) within the 45 day time frame. A screen shot of the COD update will be printed out and summarily scanned and indexed into our Banner system as a record of the adjustment.
4. We also plan to utilize an internal report that displays both the withdrawal date and the 45 day deadline associated with that withdrawal date as another way to verify that the funds were returned in a timely manner.

We plan to implement these procedures by December 31, 2012.

Contact Person: Larry Mitcham, Director of Financial Aid
Telephone: 678-359-5524 Fax: 678-359-5120 E-mail: larrym@gordonstate.edu

Finding Control Number: FA-576-12-02 SPECIAL TEST AND PROVISIONS Exit Counseling Not Conducted

We concur with this finding. The Gordon State College Financial Aid Office acknowledges that copies of exit counseling materials were not available for the two students identified in the sample. In order to ensure that exit counseling material is disseminated to all students who are required to receive it, the Gordon State College Financial Aid Office has implemented the following procedure:

1. The Gordon State College Financial Aid Office has reviewed all of our internal reporting for the various student groups that are required to receive exit counseling notices per Federal regulation (34 CFR 685.304) in order to ensure proper and timely submission of all required documentation.
2. The Gordon State College Financial Aid Office will notify these various student groups of the exit counseling requirement via the student's Gordon State College E-mail account, and will record this information in the RUAMAIL screen of our Banner operating system in order to show proof of delivery of the required information.

We plan to implement these procedures by December 31, 2012.

Contact Person: Larry Mitcham, Director of Financial Aid
Telephone: 678-359-5524 Fax: 678-359-5120 E-mail: larrym@gordonstate.edu

Finding Control Number: FS-576-12-01 ACCOUNTING CONTROLS (OVERALL) Logical Access - Monitoring / Inadequate Separation of Duties

We concur with this finding. The College acknowledges that maintaining appropriate separation of duties is a vital requirement upon establishing an effective internal control structure. Immediate action has been taken by the Controller's office in reviewing the established internal control structure with a focus on adequately separating the functions of initiating, authorizing, and recording transactions and reconciliations. The College is implementing several procedural changes to ensure that controls are periodically reviewed, updated, and proper monitoring is in place. In order to ensure that access to financial systems is appropriate based on job responsibilities, quarterly reviews and updates of user specific application access controls through a University System supplied separation of duties matrix, program specific access queries, user-role reports, and walkthroughs, will be documented and submitted for management review and evidence of this process will be maintained for a period of no less than 18 months. Management's initial documentation of the review of internal controls shall commence as of December 31, 2012, and the quarterly review cycle shall follow as stated.

Contact Person: Lee Fruitticher, Vice President for Business Affairs
Telephone: 678-359-5009 Fax: 678-359-5213 E-mail: leef@gordonstate.edu

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MIDDLE GEORGIA COLLEGE

Finding Control Number: FA-584-12-01

SPECIAL TESTS AND PROVISIONS

Inadequate Control Procedures Over Unofficial Withdrawals

We concur with this finding. The college reviewed the procedures relative to this finding and is implementing procedures to correct this deficiency.

The College will review all students who unofficially withdraw and contact students and faculty to determine if the student ceased attending classes. If the student ceased attending classes, a Title IV refund calculation will be performed and unearned Title IV funds returned as required.

Contact Person: Josh Foskey, Director of Student Financial Services
Telephone: 478-934-3447 Fax: 478-934-3448 E-mail: jfoskey@mgc.edu

SOUTH GEORGIA COLLEGE

Finding Control Number: FS-587-12-01

EXPENDITURES/LIABILITIES/DISBURSEMENTS

Inadequate Internal Controls

We concur with this finding. In February, 2012, the college began implementation of the eProcurement system, a module in PeopleSoft Financials, for purchasing items available in the Georgia First Marketplace, an online shopping site where users can shop online for contract items from a variety of state and institution approved vendors. The eProcurement system provides automated approval controls on all purchases made using the system. Also in February, 2012, the college began requiring pre-purchase approvals for all items purchased outside of the Georgia First Marketplace. Subsequent to this date, all requests for purchase must be pre-approved by the appropriate supervisor, budget manager or Vice President; this pre-purchase approval will be evidenced on the Departmental Purchase Request form.

Contact Person: Marcus J. Latham, Vice President for Fiscal Affairs
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WEST GEORGIA TECHNICAL COLLEGE

Finding Control Number: FA-826-12-01

REPORTING

Failure to Award Federal Funds in a Timely Manner or Report Non-use of Funding

We concur with this finding. Changes in financial aid department staffing will prevent failure to award FSEOG and the underuse of Federal Work Study allocations. The Director of Financial Aid responsible for Financial Aid Activities in the FY11-FY12 award was terminated in October 2012. WGTC will be hiring a new Executive Director of Financial Aid on October 22, 2012. The Executive Director of Financial Aid is charged to incorporate disbursement dates for FSEOG into the Banner software system and award dates on the BANNER operational calendar so no deadlines are missed. At the end of each term, the total FSEOG and FWS work study allocation will be reviewed and reconciled to the Financial Trial Balance FSEOG and FWS Fund Sources. WGTC is revising the FY12-FY13 FISAP submission to request a waiver for not awarding the \$217,431 FY12 allocation. If the waiver is approved, the FY14 penalty will be avoided. In the revised FY12-FY13 WGTC will also request \$21,743 and \$15,438 of carry forward funds from the FY12 unused FSEOG and FWS respectively.

Contact Person: Ms. Anna English, Executive Director of Financial Aid
Telephone: 770-537-5718 Fax: 770-537-7995 E-mail: anna.english@westgatech.edu

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Finding Control Number: FA-826-12-02
SPECIAL TESTS AND PROVISIONS
Failure to Properly Comply with the Verification Process

We concur with this finding. Procedures for additional review of student verifications and documentation requirements will be implemented. To ensure that all students selected for verification have verification completed in a timely manner a report of names of all students selected for verification indicating the verification was completed for all students selected upon registration and completed documentation which will be reviewed by the Executive Director or Assistant Director and an electronic file stored on the shared financial aid R Drive, that can be reviewed by the auditor to see that this review was completed. A control to ensure that all required documents are scanned into NoliJ will consist of a worksheet used by any financial aid employee completing verifications certifying that all documents have been scanned, and this worksheet is scanned into NoliJ and available to SFA Executive Director/Assistant Director and auditors. For any students where the tax information is required in verification, the employee performing the verification will sign off on the checklist that source documents matches what is in the Department of Education data base and Banner.

Contact Person: Ms. Anna English, Executive Director of Financial Aid
Telephone: 770-537-5718 Fax: 770-537-7995 E-mail: anna.english@westgatech.edu

Finding Control Number: FA-826-12-03
SPECIAL TESTS AND PROVISIONS
Deficiencies Over the Title IV Refunds Process

We concur with this finding. The Vice President of Academic Affairs is working with faculty to ensure that withdrawals, drops, and no-shows are submitted in a timely manner, to allow time for financial aid processing and reporting to take place within the required time frame. Late submissions of withdrawals, drops and no-shows by Full Time and Adjunct faculty will be tracked by the Financial Aid Department and reported to the Vice President of Student Affairs and Academic Affairs for possible disciplinary actions and or annual review performance evaluation. The financial aid specialist performing the Return to Title IV calculations will ensure that lists are generated for all semesters at a minimum of bi weekly to ensure the 45 day reporting time frame is adhered to for drops properly reported by faculty. At the end of every semester a random sampling of withdrawal students will be performed to insure that a R2T4 calculation was performed reviewed and approved. The sampling results will be reviewed and signed by the Executive Director of Financial and the Vice President of Student Affairs.

Contact Person: Ms. Anna English, Executive Director of Financial Aid
Telephone: 770-537-5718 Fax: 770-537-7995 E-mail: anna.english@westgatech.edu

Finding Control Number: FS-826-12-01
EXPENDITURES/LIABILITIES/DISBURSEMENTS
Inadequate Segregation of Duties

We concur with this finding. In FY12 we reviewed which employees had rights to create a PeopleSoft voucher and to set check runs. As a result of this review we removed both these rights from three employees. During this review we decided to allow the AP Technician that is the AP Supervisor's backup to retain both these rights so she could set checks runs when the AP Supervisor was on vacation and or out sick. This decision led to this FY12 Audit Finding. The right to set a check run was removed from this AP Technician in September 2012. Currently the AP Supervisor is the only employee in the Accounts Payable Department that can set a check run. If this supervisor is unable to set a check run, the Executive Director of Accounting, who does not have access to enter a voucher, will now set the check run. To document that these are the only two employees setting the check runs, after each check run is set in PeopleSoft, they are printing a copy of the screen where the check run is initiated and signing and retaining it for future audit verification.

Contact Person: Denise Thompson, Accounts Payable Supervisor
Telephone: 706-845-4616 Fax: 706-756-4636 E-mail: denise.thompson@westgatech.edu

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SOUTHWEST GEORGIA TECHNICAL COLLEGE

Finding Control Number: FA-846-12-01
SPECIAL TESTS AND PROVISIONS
Deficiencies in Student Financial Assistance Process

We concur with this finding. The College has implemented procedures to ensure that student financial assistance refunds are returned to the appropriate accounts in a timely manner. Effective Fall Semester 2012, reporting invoices will be submitted to COD on a bi-weekly basis. The College is implementing new Attendance and Withdrawal policies, effective Spring Semester 2013, which stipulate that any student who fails to attend a course for fourteen consecutive days will be Administratively Withdrawn from the course by the instructor. The Vice President of Academic Affairs communicates policy requirements to instructors at faculty meetings and adjunct orientation sessions. The Financial Aid Director and Registrar will continue to send reminders to all instructors regarding the timely submission of enrollment records.

Contact Person: Amy Scoggins, Director of Financial Aid
Telephone: 229-227-2687 Fax: 229-227-2727 E-mail: ascoggins@southwestgatech.edu

FIREFIGHTERS' PENSION FUND, GEORGIA

Finding Number: FS-950-12-01
REVENUES AND RECEIVABLES
EXPENSES/EXPENDITURES AND LIABILITIES
FINANCIAL REPORTING AND DISCLOSURE
Admission of Ineligible Members to the Pension Plan

We concur with this finding. As noted in the "Condition" section of the finding, the Fund's management brought this condition to the attention of the State Auditor, reflecting that our internal controls are sound and effective, and we were aware of the condition and were in the process of correcting it. Our plan to correct the condition is to follow your recommendation of seeking legislation to address part time participation going forward and provide for participation since July 1, 2006. This legislation has been drafted and will be introduced this session. It will be fiscal in nature and must be dealt with from a funding perspective. If it fails, our plan is to rescind any pension creditable service granted unlawfully, refund any dues thus collected and seek a refund of any pension benefits paid improperly. Finally, we will review our policies and procedures for improvements in methods to insure compliance with changes in the Code as they occur or fail to occur.

Contact Person: James R. Meynard
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Appendix "A"
Organizational Units



" Moon Glow Swamp", Photograph
Artist: John E. Ramspott, Oxford, GA

State of Georgia**Listing of Organizational Units Comprising****The State of Georgia Reporting Entity****For the Fiscal Year Ended June 30, 2012**

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Accounting Office, State	407
Administrative Services, Department of	403
Agricultural Commodities Commissions	ACC
Agricultural Commodity Commissions for Peanuts	936
Agricultural Exposition Authority, Georgia	926
Agriculture, Department of	402
Audits and Accounts, Department of (*)	404
Aviation Authority, Georgia	992
Aviation Hall of Fame, Georgia	483
Banking and Finance, Department of	406
Behavioral Health and Developmental Disabilities, Department of	441
Boll Weevil Eradication Foundation	930
Building Authority, Georgia (*)	900
Community Affairs, Department of	428
Community Health, Department of (*)	419
Correctional Industries Administration, Georgia	921
Corrections, Department of	467
Defense, Department of	411
Development Authority, Georgia (*)	914
Driver Services, Department of	475
Early Care and Learning, Department of	469
Economic Development, Department of	429
Economic Development Foundation, Inc., Georgia	989
Tourism Foundation, Georgia	990
Education, Department of	414
Foundation for Public Education, Georgia	994
Environmental Finance Authority, Georgia (*)	928
Financing and Investment Commission, Georgia State (*)	409
Forestry Commission, State	420
Games Commission, Georgia State	496
General Assembly, Georgia (*)	444
Governor, Office of the	422
Higher Education Assistance Corporation, Georgia (*)	918
Higher Education Facilities Authority, Georgia (*)	969
Highway Authority, Georgia	924
Housing and Finance Authority, Georgia (*)	923
Human Services, Department of	427
Insurance, Department of	408
International and Maritime Trade Center Authority, Georgia (*)	974
Investigation, Georgia Bureau of	471
Jekyll Island State Park Authority	910
Jekyll Island Foundation	993
Judicial Branch	430
Court of Appeals	432
Judicial Council of Georgia	434
Juvenile Court Judges, Council of	431
Prosecuting Attorneys' Council	418
Superior Courts	436
Supreme Court	438
Juvenile Justice, Department of	461

State of Georgia**Listing of Organizational Units Comprising
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<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Labor, Department of	440
Lake Lanier Islands Development Authority	913
Law, Department of	442
Lottery Corporation, Georgia (*)	973
Medical Center Authority, Georgia (*)	982
Music Hall of Fame Authority, Georgia	929
Natural Resources, Department of	462
Natural Resources Foundation, Georgia	4621
North Georgia Mountains Authority	912
Oconee River Greenway Authority	988
OneGeorgia Authority	981
Pardons and Paroles, State Board of	465
Pension Funds	
Employees' Retirement System of Georgia (*)	
Regular	416
Deferred Compensation Plans	n/a
Defined Contribution Plan, Georgia	n/a
District Attorneys' Retirement System of Georgia	946
Judicial Retirement System, Georgia	n/a
Legislative Retirement System, Georgia	n/a
Military Pension Fund, Georgia	n/a
Public School Employees' Retirement System	468
State Employees' Assurance Department	n/a
Superior Court Judges Retirement System of Georgia	945
Firefighters' Pension Fund, Georgia	950
Judges of the Probate Court Retirement Fund of Georgia	949
Magistrates Retirement Fund	991
Peace Officers' Annuity and Benefit Fund of Georgia	947
Sheriffs' Retirement Fund of Georgia	951
Superior Court Clerks' Retirement Fund of Georgia (*)	948
Teachers Retirement System of Georgia (*)	482
Personnel Administration, State	460
Ports Authority, Georgia (*)	916
Properties Commission, State	410
Public Defender Standards Council, Georgia	492
Public Health, Department of	405
Public Safety, Department of	466
Public Service Commission	470
Public Telecommunications Commission, Georgia	977
Rail Passenger Authority, Georgia	960
Regents of the University System of Georgia, Board of Colleges, Universities and Foundations	472
Research Universities	
Georgia Institute of Technology (*)	503
Georgia Tech Athletic Association (*)	5032
Georgia Tech Facilities, Inc.(*)	5034
Georgia Tech Foundation, Incorporated (*)	5035
Georgia Tech Research Corporation (*)	5036
Georgia Tech Applied Research Corporation (*)	5037

State of Georgia**Listing of Organizational Units Comprising****The State of Georgia Reporting Entity****For the Fiscal Year Ended June 30, 2012**

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Georgia State University	509
Georgia State University Foundation, Inc.(*)	5091
Georgia State University Research Foundation, Inc. (*)	5092
Georgia Health Sciences University	512
Medical College of Georgia Foundation, Inc. (*)	5122
The Medical College of Georgia Physician's Practice Group Foundation (*)	5125
MCG Health System, Inc.	5127
MCG Health, Inc.(*)	5124
University of Georgia (*)	518
The University of Georgia Athletic Association, Inc.(*)	5181
The University of Georgia Foundation (*)	5182
University of Georgia Research Foundation, Inc.(*)	5184
Regional Universities	
Georgia Southern University	539
Georgia Southern University Housing Foundation, Inc.(*)	5392
Valdosta State University	551
VSU Auxiliary Services Real Estate Foundation, Inc.	5512
State Universities	
Albany State University	521
Armstrong Atlantic State University	524
Armstrong Atlantic State University Educational Properties Foundation, Inc.	5241
Augusta State University	527
Clayton State University	528
Columbus State University	530
Fort Valley State University	533
Georgia College & State University	536
Georgia College and State University Foundation, Inc. (*)	5362
Georgia Southwestern State University	542
Kennesaw State University	543
Kennesaw State University Foundation, Inc. (*)	5431
North Georgia College & State University	545
North Georgia College & State University Real Estate Foundation, Inc.	5452
Savannah State University	548
Southern Polytechnic State University	550
University of West Georgia	554
State Colleges	
Abraham Baldwin Agricultural College	557
Atlanta Metropolitan State College	561
College of Coastal Georgia	563
Dalton State College	569
Darton State College	570
East Georgia State College	572
Gainesville State College	575
Georgia Gwinnett College	540
Georgia Highlands College	573
Georgia Perimeter College	571
Gordon State College	576
Macon State College	581
Middle Georgia College	584
South Georgia College	587

State of Georgia**Listing of Organizational Units Comprising****The State of Georgia Reporting Entity****For the Fiscal Year Ended June 30, 2012**

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Two-Year Colleges	
Bainbridge College	562
Waycross College	589
University System of Georgia Foundation, Inc.	4721
Other	
Georgia Military College	968
Skidaway Institute of Oceanography	593
Regional Educational Service Agencies (RESA)	
Central Savannah River Area RESA	8684
Chattahoochee-Flint RESA	8724
Coastal Plains RESA	8864
First District RESA	8804
Griffin RESA	8624
Heart of Georgia RESA	8764
Metropolitan RESA	8564
Middle Georgia RESA	8644
North Georgia RESA	8524
Northeast Georgia RESA	8584
Northwest Georgia RESA	8504
Oconee RESA	8664
Okefenokee RESA	8884
Pioneer RESA	8544
Southwest Georgia RESA	8844
West Georgia RESA	8604
Regional Transportation Authority, Georgia	976
Revenue, Department of	474
Road and Tollway Authority, State (*)	927
Sapelo Island Heritage Authority	942
Secretary of State	478
Seed Development Commission, Georgia	919
Soil and Water Conservation Commission, State	480
Southwest Georgia Railroad Excursion Authority	984
Sports Hall of Fame Authority, Georgia	944
State Treasurer, Office of the	486
Stone Mountain Memorial Association (*)	911
Student Finance Authority, Georgia (*)	917
Student Finance Commission, Georgia	476
Subsequent Injury Trust Fund	489
Superior Court Clerks' Cooperative Authority, Georgia (*)	955
Technical College System of Georgia	415
State Technical Colleges	
Albany Technical College	820
Altamaha Technical College	821
Athens Technical College	822
Atlanta Technical College	823
Augusta Technical College	824
Central Georgia Technical College	835
Chattahoochee Technical College	827
Columbus Technical College	828
Georgia Piedmont Technical College	830

State of Georgia

Listing of Organizational Units Comprising

The State of Georgia Reporting Entity

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<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Georgia Northwestern Technical College	829
Gwinnett Technical College	832
Lanier Technical College	834
Middle Georgia Technical College	836
Moultrie Technical College	837
North Georgia Technical College	838
Oconee Fall Line Technical College	817
Ogeechee Technical College	844
Okefenokee Technical College	818
Savannah Technical College	841
South Georgia Technical College	842
Southeastern Technical College	843
Southern Crescent Technical College	831
Southwest Georgia Technical College	846
West Georgia Technical College	826
Wiregrass Technical College	848
Technology Authority, Georgia	980
Tourism Foundation, Georgia	990
Transportation, Department of	484
Veterans Service, Department of	488
Workers' Compensation, State Board of	490
World Congress Center Authority, Geo. L. Smith II, Georgia	922

(*) Audits of these organizational units performed in whole or in part by other auditors.



