



AGENDA

**THE UNIVERSITY OF WEST FLORIDA
BOARD OF TRUSTEES**

**Audit & Compliance Committee Virtual Meeting via Zoom Webinar
May 19, 2022**

**University of West Florida
11000 University Pkwy. Pensacola, FL
Crosby Hall, Bldg. 10, Rm 224**

*To join this virtual public board meeting, please follow these Zoom Webinar instructions:
<https://uwf.zoom.us/j/87591555461?pwd=NXREalFhQW1Lcmg2QW9BMTVPcWd2Zz09>; Passcode: 313551*

Call to Order/Roll Call. Bob Jones, Chair

Chair’s Greeting Bob Jones

Action Items:

1. Acceptance of UWF Internal Audit Reports Issued: Foreign Conflicts of Interest #21-22_004; Business Continuity Management and Disaster Recovery #21-22_005; Utilities, Energy, and Environmental Sustainability #21-22_002
2. Acceptance of Internal Auditing PCard Audit Reports Quarter 3 Update (January – March 2022)
3. Approval of University of West Florida Annual Financial Report for 2020-2021
4. Acceptance of State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards for Fiscal Year Ended June 30, 2021 Audit Report [Annual Federal Funds Audit by Auditor General]
5. Acceptance of External Audit: WUWF-FM Financial Statement Audit for Fiscal Year Ending June 30, 2021
6. Approval of 2022/23 Work Plan for UWF Internal Auditing and Management Consulting
7. Approval of the Certification of Institute of Human and Machine Cognition

Information Items:

1. Digital Transformation Program – WUWF
2. Internal Auditing & Management Consulting Update on Activities
3. Office of Compliance & Ethics Update on Activities

Other Committee Business

Adjournment

UWF Board of Trustees Meeting
Audit & Compliance Committee
May 19, 2022

Issue: UWF Internal Auditing Reports Issued

Proposed action: Acceptance

Background information:

Internal Auditing & Management Consulting completed three audits between February 2, 2022 and April 30, 2022: 1) Foreign Conflicts of Interest, 2) Business Continuity Management and Disaster Recovery, and 3) Utilities, Energy, and Environmental Sustainability.

Foreign Conflicts of Interest #21-22_004

Our audit period was October 1, 2020 through September 30, 2021. The audit was part of the approved work plan for 2021/22. We issued the audit report on March 25, 2022. The audit's objectives were to:

- Identify and evaluate the adequacy and effectiveness of controls related to foreign conflicts of interest, including foreign travel oversight; gifts, grants, and contracts with foreign entities; foreign visitors; and foreign talent recruitment;
- Evaluate the processes to ensure the completeness and accuracy of foreign conflict of interest disclosures; and
- Review compliance with applicable laws, rules, and regulations.

Results:

We found that internal controls over these processes were adequate and effective. We noted two opportunities for improvement. We recommended that:

- The Research Integrity Office establish a requirement that any contracts, endowments, awards, or donations from a foreign source be communicated to them. This centralized reporting process will help ensure that all foreign gifts are captured and evaluated for reporting purposes. Management agreed to implement this recommendation by July 31, 2022.
- The University's export control policies and procedures be reviewed and formalized and the most recent information posted to the UWF Research Administration and Engagement website. Management agreed to implement this recommendation by January 31, 2023.

Business Continuity Management and Disaster Recovery #21-22_005

Our audit period was January 1, 2021, through December 31, 2021. This audit was included as part of our 2021/22 audit work plan. We issued the audit report on April 6, 2022. The audit's objectives were to:

- Evaluate the adequacy and effectiveness of controls established in preparation for future incidents or crises that could jeopardize UWF's core mission and its short- and long-term ability to continue operations, to include governance and management support; risk assessment and mitigation, business recovery and continuity strategy; plan awareness, testing, and training; and maintenance.
- Review compliance with applicable laws, rules, and regulations.

Results:

We found that internal controls over the activities reviewed were generally adequate and effective. We recommended that:

- The Vice President of Finance and Administration, the Police Chief, and the emergency liaison with the Board of Governors take National Incident Management System refresher training. Management has agreed to implement this recommendation by May 31, 2022.
- Each year during the collection of departmental Continuity of Operations Plans, that the Division of Finance and Administration identify those departments that have failed to respond and notify their division head in writing, in an effort to ensure that all departments comply. Management has agreed to implement this recommendation by May 31, 2022.
- The Vice President of Finance and Administration oversee a review of the Comprehensive Emergency Operations Plan and the departmental Emergency Operations Plans to ensure that they include all recommended elements. Management has agreed to implement this recommendation by June 30, 2022.
- User IDs given access to the Emergency Operations Plans Google drive be frequently reviewed for necessary updates. Management has agreed to implement this recommendation by May 31, 2022.
- The testing and exercise of the emergency plan, including business continuity and disaster recovery, be performed annually. Management has agreed to implement this recommendation by June 30, 2022.
- Consideration be given to the establishment of a Business Continuity Management Steering Committee and the approval of their Charter by the President and the Board of Trustees. Management has agreed to implement this recommendation by September 30, 2022.

Utilities, Energy, and Environmental Sustainability #21-22_002

Our audit period was July 1, 2020 through September 30, 2021. The audit was part of the approved work plan for 2021/22. We issued the audit report on April 20, 2022. The audit's objectives were to evaluate internal controls over:

- Safety and security;
- Alternate continuity with equipment, staffing, and strategy;
- Systems susceptibility to intrusion, infiltration, and hacking;
- Metering and billing practices;
- Contractual agreements with local utility companies; and
- Review and analysis of trends in usage levels.

Results:

We found that internal controls over these processes were generally adequate and effective. We noted four opportunities for improvement. We recommended that:

- The Interim Associate Vice President of Facilities Management and the Vice President of Finance and Administration consider negotiating new agreements with all non-E&G supported departments, to help recoup the cost of services provided. Management has agreed to implement this recommendation by July 1, 2023.
- Facilities Management and Human Resources collaborate on a salary analysis to ensure that salaries are sufficient to attract qualified applicants and retain current skilled staff. Human Resources may attempt negotiation with the union within the parameters of collective bargaining in an effort to raise salaries only for Utilities' personnel. Other options may also be explored as possible solutions or partial solutions to ensure sufficient salaries for those positions. We also recommended that the Utilities Director prepare a multi-year staffing plan designed to ensure continued delivery of utility services. Management has agreed to implement this recommendation by July 1, 2023.
- Facilities Management and ITS develop a Memorandum of Understanding to document system support requirements and expectations. Management has agreed to implement this recommendation by September 30, 2022.
- EH&S and Utilities coordinate training sessions to ensure that all employees are up-to-date with required training, and that Utilities management develop procedures to ensure that such training sessions occur on a timely basis in the future. Management has agreed to implement this recommendation by September 30, 2022.

Recommendation: Acceptance of the Internal Auditing reports.

Implementation: None.

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees

Supporting documents

21-22_004 Foreign Conflicts of Interest audit report

21-22_005 Business Continuity Management and Disaster Recovery audit report

21-22_002 Utilities, Energy, and Environmental Sustainability audit report

Prepared by: Cindy Talbert, Chief Audit Executive, ctalbert@uwf.edu, 474-2638

Presenter: Cindy Talbert



SCOPE AND OBJECTIVES

We audited Foreign Conflicts of Interest for the period of October 1, 2020, through September 30, 2021. This audit was included as part of our 2021/22 audit work plan, determined by our annual risk assessment. Our objectives were to:

- Identify and evaluate the adequacy and effectiveness of controls related to foreign conflicts of interest, including foreign travel oversight; gifts, grants, and contracts with foreign entities; foreign visitors; and foreign talent recruitment;
- Evaluate the processes to ensure the completeness and accuracy of foreign conflict of interest disclosures; and
- Review compliance with applicable laws, rules, and regulations.

Audit fieldwork began on October 20, 2021, and ended on February 3, 2022. Our audit conforms to the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* and generally accepted auditing standards.

BACKGROUND

A conflict of interest occurs when an individual's private interests and his or her professional obligations to the University are inconsistent with each other. At the institutional level, conflicts of interest can also occur when there is foreign influence or interference with academic research or the functioning of the university. The University of West Florida (UWF) has developed several important policies and regulations to manage this issue, that serve to minimize conflicts of interest and even the appearance of such conflicts. Increased scrutiny by Federal and State

governmental entities concerning foreign conflicts of interest over the past decade have resulted in legislation designed to safeguard higher education activities against undue foreign influence and interference.

The Florida Legislature passed House Bill 7017 in the 2021 Legislative Session. The legislation created five new laws effective July 1, 2021, related to the following topics:

- International Cultural Agreements;
- Foreign Gift Reporting;
- Screening Foreign Researchers;
- Foreign Travel; and
- Foreign Gifts and Contracts (for State agencies)

International Cultural Agreements - Section 288.860, Florida Statutes, prohibits State universities from participating in an agreement or accepting a grant from a foreign country of concern (People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolas Maduro, the Syrian Arab Republic, or any other entity significantly controlled by such country of concern) which (a) constrains the freedom of contract of such public entity, (b) allows the curriculum or values of a program in the State to be directed or controlled by the foreign country of concern, or (c) promotes an agenda detrimental to the safety or security of the United States or its residents.

Foreign Gift Reporting - Section 1010.25, Florida Statutes, requires institutions of higher education to disclose gifts (defined as any contract, gift, grant, endowment, award, or donation of money or



property) received either directly or indirectly from a foreign source with a value singularly or in the aggregate of \$50,000 or more during a fiscal year.

Screening Foreign Researchers – Section 1010.35, Florida Statutes, requires higher education institutions to screen certain applicants seeking employment in research or research-related support positions. The University is also required to designate a research integrity office to review all required screening materials.

Foreign Travel – Section 1010.36, Florida Statutes, establishes requirements related to international travel including implementing a program to review, approve, and monitor employment-related foreign travel and activities.

Foreign Gifts and Contracts – Section 286.101, Florida Statutes, requires State agencies to disclose to the Florida Department of Financial Services any gift or grant with a value of \$50,000 or more that is received from a foreign source (this disclosure is not required by a State university if subject to the reporting requirements of Section 1010.25, Florida Statutes mentioned above in “foreign gift reporting”).

The State University System Florida Board of Governors (BOG) approved Regulation 9.012 “*Foreign Influence*” in November 2021, to aid in implementation of the new statutes. The Regulation outlines the foreign influence rules along with reporting and auditing requirements for the State universities.

The broad scope of the foreign influence legislation impacts numerous UWF departments. The primary oversight of these responsibilities falls under the newly established Research Integrity Office. This

department is organizationally located within Research Administration and Engagement, in the Division of Academic Affairs.

Annual internal audits of some aspects of the new laws are required to be submitted to the BOG by July 1, 2025. This current audit was performed to evaluate our initial level of compliance with the new statutes and to assess whether administrative controls have been established to ensure the University’s ongoing compliance with Florida Statutes and BOG regulations.

NOTABLE STRENGTH

In response to the new legislation, UWF established the HB 7017 Implementation Committee. This committee has worked to identify and address the requirements set forth by the foreign influence regulations. The committee includes departmental representatives from Research Administration and Engagement, Human Resources, General Counsel, Information Technology Services, Compliance and Ethics, International Affairs, and the Provost’s Office. This working group has helped ensure that the current policies related to foreign influence have been evaluated and position the University to meet the new requirements.

AUDIT METHODOLOGY

We reviewed UWF policies and procedures, job descriptions, website information, financial documentation, and pertinent contractual agreements. Key personnel were interviewed in order to gain an understanding of the current processes and to identify the internal controls needed. Controls were assessed and appropriate audit testing designed based on these risks.

The key requirements of HB 7017 were identified. We conducted audit testing to determine the



effectiveness of controls related to international cultural agreements, foreign gift reporting, foreign researcher screening, foreign travel, and disclosure of conflicts of interest as well as compliance with BOG Regulation 9.012.

KEY OBSERVATIONS

We found that internal controls over these processes were generally adequate and effective. We make the following observations:

1. Various UWF departments (including affiliated¹ and direct support organizations) are engaged in contracts and grants with foreign entities and/or have received gifts and donations from foreign entities in the past. The foreign influence regulation requires UWF, including its direct support organizations, to submit a semi-annual report to the BOG of any “gift” (defined as a contract, grant, endowment, award, or donation of money or property from a foreign source) with a total value of \$50,000 or more. The requirement specifies the combination of individual gifts less than the threshold but in total equaling \$50,000 or more from a single source are to be reported. There currently is not a procedure to communicate gifts received at the departmental level to a centralized UWF person. This policy would ensure that gifts received University-wide from a foreign source would be captured and reported. For example, a donor may contribute to the UWF Foundation, Inc. and also separately to the International Programs department, which could potentially trigger the minimum reporting threshold.
2. Export control refers to the transfer of restricted material verbally, visually, or in writing either within, or outside of the United States. Federal law regulates the export of specific technologies and/or information to persons who are not U.S. citizens or lawful permanent residents. All projects which include Federal funds may be subject to export control restrictions. The current Policy for Export Control posted on UWF’s Research Administration and Engagement webpage indicates it is a temporary policy dating back to 2006 that has not been formally adopted. The associated export control review documents also appear to be outdated.

Recommended Management Actions

1. We recommend that the Research Integrity Office establish a requirement that any contracts, grants, endowments, awards, or donations from a foreign source be communicated to them. This centralized reporting process will help ensure that all foreign gifts are captured and evaluated for reporting purposes. We also recommend that the Controller’s office and the UWF Foundation, Inc. review accounting reports on at least a semi-annual basis to identify any payments made to or gifts received from foreign entities which may trigger reporting requirements.
2. We recommend that the University’s export control policies and procedures be reviewed and formalized and the most current information posted to the UWF Research Administration and Engagement webpage.

¹ UWF also coordinates the submission of the Florida Institute for Human and Machine Cognition (IHMC) foreign gift reporting.



Internal Auditing & Management Consulting
Audit: Foreign Conflicts of Interest
Report # UWF21-22_004
Date: March 25, 2022

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

A handwritten signature in black ink that reads 'Cynthia Talbert'.

Cynthia Talbert, CFE, CIA, CPA, CRMA
Associate Vice President/Chief Audit Executive

REPORT PROVIDED TO THE FOLLOWING:

- Dr. Martha Saunders, President
- Suzanne Lewis, Chair BOT
- Bob Jones, Chair Audit & Compliance Committee
- Dick Baker, Audit & Compliance Committee
- Jill Singer, Audit & Compliance Committee
- Dr. George Ellenberg, Provost/Senior Vice President
- Betsy Bowers, Vice President Finance and Administration
- Dr. Howard Reddy, Vice President Advancement
- Dr. Matthew Schwartz, Associate Vice President Research and Administration
- Jamie Sprague, Associate Vice President Human Resources
- Dan Lucas, UWF Foundation, Inc. Chief Financial Officer
- Jeffrey Djerlek, Associate VP/Controller
- Christine Miller, Interim Procurement Director
- Matthew Packard, Chief Compliance Officer
- Rachel Hendrix, Director International Affairs
- Susan Woolf, General Counsel
- Geissler Golding, Executive Director of Information Technology Services
- Jaime Hoelscher, Manager, FL Auditor General
- Ken Danley, Supervisor, FL Auditor General
- Julie Leftheris, BOG Inspector General
- Rebecca Luntsford, BOT Liaison



MANAGEMENT RESPONSES TO RECOMMENDATIONS

Recommendation #1

Management Response: The UWF Foundation, Office of Research Administration and Engagement, and Controller's Office will develop and use a common template document to record gifts, awards, donations, grants, and contracts from known or suspected foreign sources. The UWF Research Integrity Office will review the provided information and coordinate discussions between all parties to ensure the accuracy of information that UWF Institutional Research will submit to the BOG by January 31 and July 31 each year.

Responsible Party: Dr. Matthew Schwartz

Targeted Implementation Date: July 31, 2022

Recommendation #2

Management Response: UWF Office of Research Administration and Engagement will review, revise, and formalize the Export Control policy and ensure that it is posted to appropriate websites, including the UWF Research Administration and Engagement website.

Responsible Party: Dr. Matthew Schwartz

Targeted Implementation Date: January 31, 2023



SCOPE AND OBJECTIVES

We audited Business Continuity Management and Disaster Recovery for the period of January 1, 2021, through December 31, 2021. This audit was included as part of our 2021/22 audit work plan, determined by our annual risk assessment. Our objectives were to:

- Evaluate the adequacy and effectiveness of controls established in preparation for future incidents or crises that could jeopardize UWF's core mission and its short- and long-term ability to continue operations, to include governance and management support; risk assessment and mitigation, business recovery and continuity strategy; plan awareness, testing, and training; and maintenance.
- Review compliance with applicable laws, rules, and regulations.

Audit fieldwork began on January 10, 2022, and ended on March 15, 2022. Our audit conforms to the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* and generally accepted auditing standards.

BACKGROUND

All organizations will eventually face business interruptions. *Disaster recovery plans* contain detailed instructions on how to prepare for and respond to unplanned incidents, helping the organization to quickly resume key operations. The goal of *business continuity management* is to enable ongoing operations and help the organization fulfill its objectives after a major event. A well-defined plan is like an insurance policy, as it helps to ensure that the organization will continue to be viable and meet stakeholder expectations.

Residents of the Gulf Coast are accustomed to preparing for the effect of hurricanes; however, other types of threats have varying levels of impact and probability, including cyber-attack, pandemic, fire, flood, tornado, terrorism, sabotage, system failure, or extended utility outage. The Information Technology Services (ITS) team must remain vigilant on a daily basis concerning our defense against cyber-attacks and to shore up our ability to continue operating despite an ever-expanding threat landscape.

A plethora of guidance is available to persons responsible for emergency planning, which includes Federal, State, and other regulations. This includes:

Federal Emergency Management Agency (FEMA):

- FEMA's "National Incident Management System" or "NIMS" training guides all levels of government and the private sector to work together to prevent, protect against, mitigate, respond to and recover from incidents. Use of this system enables stakeholders to work together effectively, regardless of the cause, size, location, or complexity of the emergency or threat. It uses an "Incident Command System" that encourages common terminology, a unity of command, a manageable span of control, and comprehensive resource management, among other elements.

Joint Federal Agencies Including FEMA:

- Guide for Developing High-Quality Emergency Operations Plans for Institutions of Higher Education.

State of Florida:

- Section 252.365, Florida Statutes. Requires the designation of an emergency coordination



officer and an alternate. A disaster preparedness plan must be created, with specific elements to be included. (*Note: the official emergency coordination officer is a UWF Police Captain/Assistant Director*).

Florida Board of Governors:

- Regulation 3.001 Campus Emergency Management. This regulation requires universities to develop Comprehensive Emergency Management Plans (CEMPs) and a Continuity of Operations Plan (COOP). Each university must designate an emergency management contact and alternate. Each university must sign a State Mutual Aid Agreement.
- Campus Emergency Management Compliance Certification. This form certifies compliance with Regulation 3.001 and must be signed by the President and the Emergency Manager and submitted to the Board of Governors. (*As noted above, the Police Captain officially fills this role*).

Florida Department of Emergency Management:

- COOP Implementation Guidance. This guide represents instructions for State agencies to develop and implement emergency preparedness plans.

U.S. Department of Education:

- The Handbook for Campus Safety and Security Reporting. This provides guidance on compliance with the Clery Act.¹ For audit purposes, it was a resource for determining the nature of required testing and exercises of the emergency plan.

University of West Florida:

- ES-06.01-04/15 Emergency Management Policy. This policy designates the Police Department as responsible for the CEMP, while Environmental Health & Safety (EH&S) is responsible for the COOP. (*Note: during the course of the audit, a review process was initiated to update information in this Policy*).
- Facilities Standard Operating Procedure 1.019 "Hurricane Preparedness Plan."

Each year, University departments that have been identified as having mission essential functions are required to prepare a departmental COOP. A template has been developed for this purpose. Departments submit information such as their mission essential functions, essential resources, alternate sites, delegation of authority and lines of succession, and employee notification and accountability. The departments must describe how they plan to continue functioning after a major incident. The completed COOPs are stored in a Google drive managed by EH&S. In 2021, approximately 100 COOPs were submitted.

University departments that provide critical services to other areas are also required to submit an annual Emergency Operations Plan (EOP). These plans help to ensure that the University can quickly respond to a disaster. In 2021, EOPs were submitted by:

- University Police;
- EH&S;
- Institutional Communications;
- Facilities;
- ITS;
- Procurement and Contracts;

¹ A Federal statute requiring universities to give timely warnings of crimes that represent a threat to the safety of students or employees.



- Controller’s Office;
- Business and Auxiliary Services;
- Human Resources;
- University Libraries;
- West Florida Historic Trust;
- WUWF;
- Athletics;
- Recreation;
- Housing and Residence Life; and
- Academic Engagement and Student Affairs.

The EOPs are stored on a Google drive managed by the Police Department.

The CEMP has also been prepared to comply with Section 252.365, Florida Statutes. It includes the basic components of the NIMS Incident Command System, identifying the Police Chief as the Incident Commander²; however, the President is tasked with activating the Plan after determining whether the University is subject to a threat that has a high probability of occurrence and the potential to negatively impact University operations.

The CEMP identifies an “Initial Assessment Team”³ that includes, at a minimum:

- The President;
- The Provost;
- The Vice President of Academic Engagement and Student Affairs;
- The Associate Vice President of Institutional Communications;
- The Police Chief; and
- The Director of EH&S.

This group monitors developing incidents. The CEMP also describes an Executive Management Team that may also be activated, that includes all of the Initial Assessment Team plus:

- The Vice President of Finance and Administration;
- The Vice President of University Advancement;
- The General Counsel;
- The Chief Audit Executive;
- The Associate Vice President of Human Resources;
- The Associate Vice President of Facilities Management;
- The Executive Director of ITS;
- The Executive Director of WUWF;
- The Director of Governmental Relations; and
- Others as necessary.

The combination of the CEMP and departmental EOPs, along with the departmental COOPs, currently represents the University emergency management plan.

Notable Strength

The COVID-19 pandemic struck the United States in early 2020 and began having a major impact on University activities in March 2020. The success of the University in responding to and recovering from the effects of the pandemic has been noted by many members of the campus community as well as liaisons and partners at other agencies and institutions. The physical and financial needs of students were addressed; classes continued; enrollment was minimally affected; staff and faculty

² The Police Captain coordinates routine emergency management tasks, including filling the role as the liaison with the Board of Governors, but the Police Chief steps in as Incident Commander in the event of disaster.

³ In March 2022, an update was made to the CEMP to include the Vice President of Finance and Administration on the Initial Assessment Team.



were largely able to continue their assigned tasks in alternate locations; and steps taken to contain transmission of the virus worked well. This achievement is in large part due to the effective emergency planning that transpired during the years leading up to the pandemic. University administration, EH&S, the Police Department, ITS, and many other areas are to be commended for a job well done.

AUDIT METHODOLOGY

We reviewed written policies and procedures, departmental website information, and job descriptions. We interviewed key personnel in the Division of Finance and Administration, the Police Department, EH&S, and ITS. We reviewed Federal, State, Board of Governors, and UWF policies and regulations. Audit testing was performed related to elements in the CEMP and EOPs, COOPs submitted, user access to documents, contracts, training and awareness, and testing/exercises.

KEY OBSERVATIONS

We found that internal controls over the activities reviewed were generally adequate and effective. We make the following observations:

1. The key individuals tasked with carrying out the University's emergency plan should be well-versed in basic emergency management procedures. The widely accepted resource for establishment of a standard set of practices that facilitate collaboration internally and with other governmental entities is the FEMA National Incident Management System (NIMS). FEMA guidelines state that NIMS refresher training should be taken at least every three years.

The three University positions that are assigned the most responsibility for emergency

management are the Vice President of Finance and Administration, the Police Chief, and the emergency liaison with the Board of Governors (currently the Police Captain). Although all of them stated that they had taken the NIMS training in the past, their responses indicated that the training was taken significantly more than three years ago. Without refresher training, these personnel may not be able to successfully apply NIMS standards that are incorporated into our CEMP.

2. University policy requires every department with mission essential functions to complete and submit an annual COOP to the Division of Finance and Administration. The documents are ultimately forwarded to EH&S, but Finance and Administration staff coordinate the collection.

We obtained a list from Finance and Administration that showed all of the COOPs collected in 2021. Although approximately 100 of the COOPs were documented as received, we noted 5 departments from which Finance and Administration had requested COOPs but the departments did not submit them. This included Enrollment Management (Registrar, Financial Aid), Institutional Research, College of Business, Emerald Coast, and University Libraries.

It is not clear why these COOPs were not submitted; however, upon request during the audit fieldwork, all five of the areas submitted COOPs that appeared to have already been prepared, just not submitted.

The University is required to submit a Comprehensive COOP to the Florida Department of Emergency Management.



Without having information from all departments with mission essential functions, it is challenging for EH&S to create a thorough Comprehensive COOP.

3. The Comprehensive Emergency Management Plan and the department Emergency Operations Plans represent a significant portion of the University's documented emergency plan. These plans should include specific elements to ensure that they fulfill their purpose. We developed a list of such elements by reviewing Section 252.365, Florida Statutes, State emergency management and FEMA guidelines, and by referring to plans published by other State universities.

A review of the CEMP and EOPs showed that important elements were not included. Missing elements included: procedures for training and awareness, plans for testing and exercise, a record of changes, and mitigation efforts (a FEMA-recommended component), among others. We also noted that some areas that obviously have mission-critical functions did not have an EOP, and found other errors in document titles and in the Table of Contents. Although the University does not have a dedicated, professional emergency management staff like most of the other institutions in the State University System, in our opinion, numerous improvements can still be made to our CEMP. Formats used by other State universities for their CEMPs are available as guides for an enhanced emergency management plan.

4. The departmental EOPs should be stored in a location that is easily accessible by University administrators and others with duties related to

emergency management, in the event of a disaster.

The Police Department maintains a Google drive in which the departmental EOPs are stored, thus creating availability to personnel in case the University computer system fails. We reviewed a list of persons whose user IDs had been assigned access to the Google drive. We noted that the following persons did not have access:

- A member of the Initial Threat Assessment Team and the Executive Management Team;
- Two other members of the Executive Management Team;
- The Procurement Director; and
- The Interim Vice Provost (although the former Vice Provost still had access assigned).

We also noted that the user IDs of 7 former employees still had assigned access.

If user access to the EOPs is not kept current, it creates the risk that critical activities may not take place as planned during a disaster.

5. Periodic testing of our emergency management plan is required by the Florida State Emergency Response Team Policies and Procedures for Emergency Management. In addition, the Federal Clery Act requires emergency management testing and exercise.

FEMA Continuity Guidance states: *"The testing, training, and exercising of continuity capabilities is essential to demonstrating, assessing, and improving an organization's ability to execute its continuity program, plans, and procedures. Training familiarizes continuity personnel with their roles and responsibilities in support of the*



*performance of an organization's essential functions during a continuity event. Tests and exercises serve to assess, validate, or identify for subsequent correction, all components of continuity plans, policies, procedures, systems, and facilities used in response to a continuity event. Periodic testing also ensures that equipment and procedures are kept in a constant state of readiness. An organization's Test, Training, and Exercise program should be part of a multiyear Test, Training, and Exercise plan that addresses Test, Training, and Exercise continuity requirements, resources to support Test, Training, and Exercise activities, and a Test, Training, and Exercise planning calendar."*⁴

Although we were provided with evidence that some emergency plan training and awareness events have occurred over the past two years, there does not appear to have been any testing or exercise of the plan since a Hurricane tabletop exercise was hosted by EH&S in 2018.

6. An organization's overall emergency management plan can benefit from systematic oversight, with input from personnel that bring varying backgrounds and perspectives to the table. An oversight group could help ensure the following:

- Continuous improvement of plans and procedures, ensuring that they are regularly considered, reviewed, tested, and updated;
- Set business recovery priorities and objectives;
- Send a visible signal that administration fully supports the plan;
- Reconcile any conflicts of priority;

- Evaluate likelihood and impact, and response plans, for various types of disasters;
- Assignment of responsibility for training and testing of the plan;
- Periodic accounting to the Board of Trustees for the University's level of preparedness; and
- Annual communication to the Board of Trustees of the results of testing and exercise of the plan.

Currently, several UWF departments have responsibility for critical aspects of the emergency management plan. This includes the Division of Finance and Administration, the Police Department, EH&S, and ITS. Coordination of efforts between these areas is key to success; however, no structure has been established nor a permanent team been made responsible to ensure that these groups work in synchronization with each other. The creation of a Business Continuity Management Steering Committee is considered a best practice.

Recommended Management Actions

1. We recommend that the Vice President of Finance and Administration, the Police Chief, and the emergency liaison with the Board of Governors take NIMS refresher training.
2. We recommend that each year during the collection of departmental COOPs, that the Division of Finance and Administration identify those departments that have failed to respond and notify their division head in writing, in an effort to ensure that all departments comply.

⁴ Circular 1, Annex K, page 1.



3. We recommend that the Vice President of Finance and Administration oversee a review of the CEMP and EOPs to ensure that they include all recommended elements.
4. We recommend that user IDs given access to the EOP Google drive be frequently reviewed for necessary updates.
5. We recommend that testing and exercise of the emergency plan, including business continuity and disaster recovery, be performed annually.
6. We recommend considering the establishment of a Business Continuity Management Steering Committee and the approval of their Charter by the President and the Board of Trustees.

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

Cynthia Talbert, CFE, CIA, CRMA, CPA
Chief Audit Executive

REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Suzanne Lewis, Chair BOT
Bob Jones, Chair Audit & Compliance Committee
Dick Baker, Audit & Compliance Committee
Jill Singer, Audit & Compliance Committee
Dr. George Ellenberg, Provost/Sr. Vice President
Betsy Bowers, Vice President of Finance and Administration
Dr. Greg Tomso, Interim Vice President of DAESA
Howard Reddy, Vice President of University Advancement
Dr. Michelle Williams, Interim Vice Provost
Geissler Golding, ITS Executive Director and CISO
Michael Cobb, Interim Director of EH&S
Marc Cossich, Chief of Police
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Rebecca Luntsford, BOT Liaison



MANAGEMENT RESPONSES TO RECOMMENDATIONS

Recommendation #1

Management Response: NIMS refresher training will be completed by the Vice President of Finance and Administration, the Police Chief, the Emergency Manager, and the EH&S Director.

Responsible Party: Vice President of Finance and Administration Betsy Bowers

Targeted Implementation Date: May 31, 2022

Recommendation #2

Management Response: For those departments failing to respond timely to COOP submissions, a memo will be sent to the department head with a copy to the division head and the appropriate Vice President.

Responsible Party: Vice President of Finance and Administration Betsy Bowers

Targeted Implementation Date: May 31, 2022

Recommendation #3

Management Response: The CEMP and EOPs will be prepared/updated annually under the guidance of the Vice President of Finance and Administration and reviewed to ensure all elements are included.

Responsible Party: Vice President of Finance and Administration Betsy Bowers

Targeted Implementation Date: June 30, 2022

Recommendation #4

Management Response: A quarterly review of the EOP Google Drive access will occur. As appropriate, access will be granted or removed to individuals.

Responsible Party: Captain David Faircloth (Emergency Manager)

Targeted Implementation Date: May 31, 2022

Recommendation #5

Management Response: Before June annually, an exercise covering the CEMP and business continuity will be performed with the Extended Cabinet as participants.



Internal Auditing & Management Consulting
Audit: Business Continuity Management and Disaster Recovery
Report # UWF21-22_005
Date: April 6, 2022

Responsible Party: Captain David Faircloth (Emergency Manager)

Targeted Implementation Date: June 30, 2022

Recommendation #6

Management Response: The Business and Continuity Management Steering Committee will be created, and the Charter formally approved by the President and the UWF Board of Trustees.

Responsible Party: Vice President of Finance and Administration Betsy Bowers

Targeted Implementation Date: September 30, 2022



SCOPE AND OBJECTIVES

We audited the department of Utilities, Energy, & Environmental Sustainability for the period of July 1, 2020, through September 30, 2021. This audit was included as part of our 2021/22 audit work plan, determined by our annual risk assessment. Our objectives were to evaluate internal controls over:

- Safety and security;
- Alternate continuity with equipment, staffing, and strategy;
- Systems susceptibility to intrusion, infiltration, and hacking;
- Metering and billing practices;
- Contractual agreements with local utility companies; and
- Review and analysis of trends in usage levels.

Audit fieldwork began on October 13, 2021, and ended on March 1, 2022. Our audit conforms to the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* and generally accepted auditing standards.

BACKGROUND

Utilities, Energy, & Environmental Sustainability is part of the University of West Florida's (University/UWF) Facilities Management department, which is organizationally situated within the Division of Finance and Administration.

The goal of Utilities, Energy, & Environmental Sustainability (Utilities) is to plan, operate, and maintain all utility systems such that each system functions effectively, reliably, and responsibly to meet current and future campus utility requirements. The day-to-day accomplishment

of this goal entails overseeing the operation of the University's entire utilities' infrastructure described below.

Infrastructure and Utility Systems

The **Central Utility Plant**, built in 1967, houses the University's four chillers, four cooling towers, eight boilers, administrative offices, and the Control Room. The Control Room is manned by one of four Utility Plant Operators who rotate shifts. From the Control Room, the Operator monitors all HVAC alarms for the water wells, pools, lift stations, and the building automation system. During the day, Operators monitor only the systems within the Plant.

The **Campus Primary Electrical Distribution System** is an underground electrical cable system that provides electrical power to most of campus. Power is delivered to the Central Utility Plant (Building 40) from Florida Power & Light at 12,470 volts. Voltage is then stepped down through approximately 110 transformers to 460 or 280 volts, where it is then distributed to campus facilities through the primary electrical distribution system.

The University has a self-contained **Water Production and Distribution System** that serves all buildings on campus. The system includes: two water wells: Well #2 (Building 47) and Well #4 (Building 44), and a 200,000-gallon capacity water tower. Utilities produces drinking and plumbing water for buildings, irrigation, and fire protection.

The University's **Wastewater System** includes approximately 15 lift stations. The lift stations work to move wastewater off campus to Emerald Coast Utilities Authority. The main lift station is located



at Building 56A. The University's lift station system is comprised of a combination of gravity flow and force main pipelines, which work to transport wastewater to its final offsite location.

Supervisory Control and Data Acquisition (SCADA) monitors and controls the University's water well pumps to ensure water pressure. The system sends out alarms for low pressure, intrusion at the wells, low chlorine, chlorine gas leaks, and low pH. Some of the University's lift stations are also connected to the SCADA, and alarms will sound if there are any pumping issues.

The **Campus Stormwater Collection System** is comprised of storm inlets (where water run-off from rain can enter into the storm drainage system), piping, retention ponds, and stormwater outfalls (any pipe or conduit used to carry runoff to its final point of discharge). This water flows out either to Thompson Bayou or the Escambia River.

Several buildings on campus require **natural gas**. The University is served by a single point connection of natural gas, located near the University's south property line. Smaller branch line connections tap off this main line to serve buildings that require this resource.

The **Campus Chilled and Hot Water HVAC Systems** are composed of underground supply and return piping that carries water to buildings where it is heated or cooled by coils to provide warm and cool air for buildings. This water is then returned to the Plant to be re-chilled or re-heated.

The **Campus Direct Expansion Refrigeration System** includes smaller heating and cooling systems, such as water fountains, ice makers, refrigerators, freezers, and environmental growth

chambers. Direct Expansion cooling and heating systems are primarily located in buildings that are not served by the Plant, or provide supplemental cooling to telecom and server rooms that require cooling 24 hours per day.

Utilities also manages maintenance and operation of the University's 19 **emergency generators**, which ensures their reliability in the event of an emergency or a power outage. The emergency generators require weekly, monthly, and annual maintenance.

Infrastructure and Utility System Redundancy

The University's utility systems have been thoughtfully planned out to include an alternate source for most systems. This redundancy ensures the University's continued operation in the event that their primary sources become compromised. The exception to this is the University's natural gas connection. At this time, there is no existing secondary source of natural gas, should the primary connection fail.

Staffing and Services

Utilities, Energy, & Environmental Sustainability is organized into two smaller specialized areas: **HVAC Controls and Maintenance** and **Utility Operations**. **HVAC Controls and Maintenance** handles the operation and maintenance of the chilled and hot water AHU systems along with exhaust and supply air systems serving all campus buildings. They also handle operation and maintenance of buildings that are served by satellite cooling and heating systems (excluding the Central Cooling and Heating Plant). This includes related plumbing, air conditioning (and the associated controls, panels, and networks), and refrigeration units (including dehumidifiers, walk-in coolers, ice machines, water fountains, and the



Environmental Growth Chambers). **Utility Operations** handles the operation and maintenance of the Central Cooling and Heating Plant, hot and chilled water distribution to buildings, satellite cooling air cooled chillers and satellite heating boiler systems, electrical underground and overhead distribution, (including medium voltage switches and primary transformers), campus water production and distribution to campus (including potable water to buildings, fire suppression for buildings, and irrigation), campus sewer collection and transmission, emergency generators, stormwater collection and transmission, natural gas distribution, the Aquatic Center and spa, campus water features (Buildings 88, 85, and 20W), and all corresponding equipment. Utilities employees service the main campus, the Small Business Development Center at UWF, and WUWF’s radio tower, located in Midway, Florida.

The department is intended to be staffed by 24 skilled personnel, as detailed below. The figures in black indicate optimal staffing levels. The figures in red indicate where the department’s current staffing is below the optimal level.

- Director (1)
- Professional Engineer/Project Manager (1/0)
- Administrative Support (1)
- Superintendent Utilities (1)
- Supervisor HVAC (2)
- Maintenance Specialist (4)
- Plant Operator (4)
- HVAC Specialist (6/3)
- Water/Wastewater Operator (3/1)
- Water/Wastewater Support (1)

Financial Highlights

University areas supported by Education and General (E&G) funding are generally not charged for their utilities. Many auxiliary areas pay for utilities services provided. Various methods are used to compute assessments to auxiliaries, depending on how their consumption is tracked.

The amount expended for Salary, Fringe Benefits, and Other Personal Services in fiscal year 2020/21 was approximately \$1.2 million. Other Operating Expenses totaled \$421,860, including about \$104,000 expended on the testing and treatment of the campus water supply.

The table below summarizes the amount of utilities payments made in excess of amounts collected from other departments:

Fiscal Year Ending June 30, 2021			
	Paid to Utilities Vendors	Charged back to other depts	Amt that must be supported by E&G funding
Electricity	\$2,673,728	\$844,867	\$1,828,861
Natural Gas	\$287,994	\$39,876	\$248,118
Garbage	\$255,896	\$68,091	\$187,805
Sewage	\$309,144	\$133,815	\$175,329
Total	\$3,526,762	\$1,086,649	\$2,440,113

Note: Water is billed using one of three billing methodologies: direct billing, sub-metering, or allocated cost.

As of February 28, 2022, the department had a separate reserve account that held a budget of approximately \$58,000.



Notable Strengths

The department has extensive, well-written, up-to-date standard operating procedures (SOPs).

One HVAC Supervisor has created an interactive campus HVAC map. This map depicts the highest and lowest temperatures in many of the University's buildings. Being able to obtain the data in this way allows staff to more efficiently identify and address any HVAC issues before building occupants arrive for the day.

Another HVAC Supervisor has improved efficiency during evening shifts by creating an Equipment Mapping Notebook. This notebook includes specific information about the location of the equipment to be serviced, as well as the type of filter and/or belt the unit requires. Knowing this information ahead of time allows the servicing technician to have the correct equipment on hand, and eliminates multiple trips to the warehouse.

AUDIT METHODOLOGY

We reviewed internal policies and procedures, job descriptions, website information, financial documentation, contractual agreements, meter reading data, and utility billing methodology. We met with key personnel to gain a better understanding of departmental activities. We identified key controls, assessed the associated risks, and developed a plan for audit testing.

We conducted audit testing to evaluate compliance with training and certification requirements, departmental pay rates, staff turnover, departmental budget and expenditures, system backups, analysis of trends in usage, and security of critical areas.

KEY OBSERVATIONS

We found that internal controls over the activities reviewed were generally adequate and effective. We make the following observations:

1. The department provides electricity; natural gas; hot and chilled water for HVAC; water production, storage, distribution for drinking, irrigation, and fire suppression; wastewater collection and transmission; stormwater collection, retention, and discharge; natural gas distribution; and meter readings for electricity, water, and gas to most of campus. The department could not continue to function without receiving financial support for these services.

Utilities is provided with a fixed amount of E&G funding that is committed to supporting infrastructure, repairs, and maintenance for structures that were built with E&G funding; however, the department provides utilities services to other areas for which they do not receive reimbursement. In some instances, agreements have been developed with these areas for the Utilities department to bill them for services. Some of these agreements may have been made verbally by former staff members, since written supporting documentation could not be found. Some departments provide reduced or no compensation for utility services, including:

- Areas that are billed a monthly amount that is not based on a documented, logical methodology;
- Areas that are only billed a percentage of the costs involved; and



- Areas that do not provide any compensation for the services they receive.

According to the department Program Manager, these arrangements resulted in a loss of approximately \$6,000 for fiscal year 2020/21 alone, after third party vendors and other costs were paid.

2. Interviews with key personnel indicated that the department is consistently losing staff to other employers offering similar work for more competitive wages.

We consulted with Human Resources (HR) about the amount of compensation at which new department staff members are hired. They have performed an analysis to determine a reasonable starting salary. HR uses the College and University Professional Association (CUPA) and Bureau of Labor Statistics (BLS) hourly wage rates as a guideline for evaluating salaries in the department, then multiply this amount by 90% to estimate a reasonable starting salary.

In a review of 21 positions, we found that 17 were not only lower than 90% of the CUPA/BLS guidelines, but 15 of them ranged from 15% to 36% lower. Notwithstanding the HR salary levels estimated, these salary amounts appear to have been negotiated as part of the terms and conditions in the union contract.

We also performed a review of salary levels offered by several local employers who have shown a pattern of hiring Utilities' employees once the University has invested time and

resources in training them. For positions with similar levels of responsibility and required skills, these employers offer from \$4,000 to \$6,000 more in entry level salaries than the University.

The issue of competitive wages for Utilities personnel is having a direct and significant impact on both recruiting and retaining qualified staff. Without adequate staffing in our Utilities department, their ability to provide the critical services that ensure the University's basic operation become increasingly challenging to carry out.

Additional circumstances causing stress on Utilities personnel:

- The Plant must be manned by an Operator 24 hours per day, 365 days per year. Currently, four employees rotate 8-hour shifts to provide 24-hour coverage, but time committed to these positions must also include annual leave, sick leave, and compensatory time. In addition to manning the Central Plant, two of these employees are routinely used to assist the HVAC function.
- There is currently only one water/wastewater treatment plant operator. Utilities administration indicated that four is the ideal number of operators, and two would be the minimum.
- In recent years, additional square footage has been added to Utilities' responsibilities without an increase in PO&M¹ recurring

¹ Plant Operations and Maintenance funding was traditionally provided by the Board of Governors based on a formula that included building square footage, but this practice ceased several years ago.



funding. This includes Building 58C, a complex lab facility that requires significant attention, and Building 234, the Darrell Gooden Center.

- We have performed an analysis of the department workforce age and found that 39% of the staff are over the age of 60. As they near the typical retirement age, the additional turnover will add to recruiting issues the department is already experiencing.
3. UWF Information Technology Services (ITS) informally provides support to Utilities as well as other areas within Facilities Management. This includes secure server management, upgrades to applications, assistance with external technology providers, remote connections, and controls related to cybersecurity. Over time, the support and maintenance provided by ITS has grown as Utilities' activities become more automated and the risk of attempted intrusions has increased. Discussions with ITS staff indicate that benefits could be derived from formalizing the agreement between ITS and Facilities Management in writing. This could help to ensure that the two parties have a mutual understanding of the services ITS will provide.
 4. Environmental Health & Safety (EH&S) has been tasked with promoting a safe and healthy environment for all students, faculty, staff, and visitors. EH&S accomplishes this goal, in part, through offering and coordinating training. Utilities has specific training requirements to ensure the safety and well-being of its staff while performing their work. At a minimum, Utilities staff should be attending the Hazardous Waste Management and Hazardous Communication

training offered by EH&S every year. Utilities staff should also obtain Forklift Operator training every three years. Training records indicate that Utilities staff have not attended training at the required intervals and, in some cases, employees have no training on record.

Recommended Management Actions

1. We recommend that the Interim Associate Vice President of Facilities Management and the Vice President of Finance and Administration consider negotiating new agreements with non-E&G supported departments, to help recoup the cost of services provided.
2. We recommend that Facilities Management and Human Resources collaborate on a salary analysis to ensure that salaries are sufficient to attract qualified applicants and retain current skilled staff. In our consultation with the Associate Vice President of HR on this matter, she agreed to attempt negotiation with the union within the parameters of collective bargaining in an effort to raise salaries only for Utilities' personnel. Other options may also be explored as possible solutions or partial solutions to ensure sufficient salaries for those positions.

Additionally, we recommend the Utilities Director prepare a multi-year staffing plan designed to ensure continued delivery of utility services to the University, and seek guidance from the VP of Finance and Administration to obtain the resources necessary to implement this plan.

3. Given the need for collaboration and support, we recommend that Facilities Management and ITS develop a Memorandum of Understanding



(MOU) to document system support requirements and expectations. This arrangement should be reviewed periodically to ensure it is still relevant and appropriate.

4. Given the inherently dangerous tasks required in the course of their work, we recommend that

EH&S and Utilities coordinate training sessions to ensure all employees are up-to-date with required training. We also recommend that Utilities management develop procedures to ensure that such training sessions occur on a timely basis in the future.

We appreciate the cooperation, professionalism, and responsiveness of the Utilities, Energy, & Environmental Sustainability employees who were involved in the audit.

Respectfully submitted,

Cynthia Talbert, CFE, CIA, CRMA, CPA
Chief Audit Executive

REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Suzanne Lewis, Chair BOT
Bob Jones, Chair Audit & Compliance Committee
Dick Baker, Audit & Compliance Committee
Jill Singer, Audit & Compliance Committee
Betsy Bowers, VP of Finance & Administration
Mel Manor, Interim AVP, Facilities
Ron Northrup, Utilities Director
Geissler Golding, Executive Director, ITS and CISO
Mike Cobb, Interim EH&S Director
Jamie Sprague, AVP Human Resources
Susan Woolf, General Counsel
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Rebecca Luntsford, BOT Liaison



MANAGEMENT RESPONSES TO RECOMMENDATIONS

Recommendation #1

Management Response: Memos of Understanding (MOUs) will be created or updated between Utilities and non-E&G supported departments to document the arrangement and the appropriate billing to these non-E&G departments. Copies of these MOUs will be on file in the office of the Vice President, Finance and Administration.

Responsible Parties: Interim Associate Vice President, Facilities Management; Vice President, Finance & Administration; and department heads of the non-E&G supported departments.

Targeted Implementation Date: July 1, 2023

Recommendation #2

Management Response: Management will explore different options to attract qualified applicants and retain current skilled staff. The Associate Vice President of Human Resources will attempt negotiation with the union within the parameters of collective bargaining to address this issue; however, other options may be explored as possible solutions or partial solutions to ensure sufficient salaries for the identified positions. A multi-year staffing plan will be created and, as funding is available, be implemented.

Responsible Parties: Vice President, Finance & Administration; Associate Vice President, Human Resources; Interim Associate Vice President, Facilities Management; and Director, Utilities.

Targeted Implementation Date: July 1, 2023

Recommendation #3

Management Response: An MOU will be created to document system support requirements and expectations. It will be reviewed annually to ensure it remains relevant and is appropriate.

Responsible Parties: Director, Utilities and Executive Director, ITS and CISO

Targeted Implementation Date: September 30, 2022

Recommendation #4

Management Response: The required training for employees working with utilities will be conducted. Before annual evaluations, the employees will provide evidence to the Utilities Director that the training has been completed.



Internal Auditing & Management Consulting
Audit: Utilities, Energy, & Environmental Sustainability
Report # UWF21-22_002
Date: April 20, 2022

Responsible Parties: Director, Utilities; Director, Environmental Health & Safety

Targeted Implementation Date: September 30, 2022

UWF Board of Trustees Meeting
 Audit & Compliance Committee
 May 19, 2022

Issue: Internal Auditing PCard Audit Reports
 Quarter 3 Update (January - March 2022)

Proposed action: Acceptance

Purpose

To provide UWF Senior leadership an overview of audit results for the PCard review completed during the quarter. Our main objective is to report the status of PCard audits and any issues or findings requiring action.

Background

Internal Auditing & Management Consulting has been charged with auditing PCard holder and approver activity as well as departmental activities and internal controls. The objectives of these audits were to determine if departments complied with UWF PCard policies and procedures, as well as to evaluate the level of understanding of PCard policies among PCard holders and approvers. UWF presently has approximately 324 PCard holders distributed across 107 departments.

Notable Strengths

The Concur system provided a digital audit trail of the transactions including who accessed the records. The required business purpose was documented for each transaction reviewed. Supporting receipts were available for each transaction.

Results - Quarter 3 (January - March 2022)

Three departments encompassing 10 cardholders were examined on a sample basis. Individual reports were distributed to department heads and Procurement & Contracts upon completion of the audits. The totals below show the volume of activity occurring for these departments and the amount tested. All reports are available from Internal Auditing.

Number of Departments Reviewed	Number of Cardholders	Number of Transactions Occurring	Number of Transactions Tested	Total PCard Expenditures of Depts.	Total PCard Transaction \$ Tested
3	10	151	34 (23%)	\$96,960	\$76,003 (78%)
Audit Opinion for the PCard Audits:					
EXCELLENT	GOOD	FAIR	POOR	Total	
3	0	0	0	3	

Departments Audited:	
College of Business Dean's Office	Controller's Office
Dept. of Commerce	

Recommendation: Acceptance of the Internal Auditing PCard Reports for the 3rd Quarter FY 2021-2022.

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees

Prepared by: Elizabeth Mrachek, Internal Auditor, emrachek@uwf.edu, 850-474-2636

Presenter: Cindy Talbert, Chief Audit Executive, ctalbert@uwf.edu, 850-474-2638

Given the nature of the risks involved in the achievement of the unit's objectives, controls reviewed were adequate. The department should continue to ensure compliance with applicable PCard regulations, policies, procedures, and good business practices.

**AUDIT OPINION:
EXCELLENT**

Audit Objective and Scope

To determine whether the Department is conducting its PCard financial and business processes under an adequate system of internal control, as required by University policy and guidelines and good business practice.

We reviewed the key internal controls over PCard financial and operational activities in accordance with UWF policies and procedures including:

- Safeguarding of PCard account information;
- Properly documented transactions, including purchase receipt and business purpose;
- Independent approval of PCard transactions; and
- Timeliness of PCard expense reports.

Procedures and Statistics

We reviewed a judgmental sample of transactions for the period July 1, 2021 through December 31, 2021, and we interviewed the Cardholder and Approver regarding PCard procedures in the Department.

AUDIT POPULATION	AUDIT SAMPLE
1 cardholder, 45 transactions, totaling \$13,640.88	18% of Audit Population (8 transactions and \$8,687.72 ~64% of total dollars spent), including 3 transactions over \$999.

Internal Control Strengths and Weaknesses

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Electronic receipts and business purpose required for each transaction processed in Concur. • Required supervisory approval of transactions. • Staff was knowledgeable of the PCard program. 	

Findings

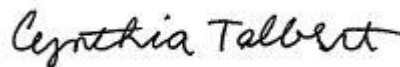
None

Use of Report

Internal Auditing & Management Consulting (IAMC) is a department of the University of West Florida. This report is intended solely for the internal use of the University and the UWF Board of Trustees. It is not intended to be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

AUDITEE MANAGEMENT TEAM
Dr. Scott Keller, Chairperson
Eric Winans, Office Administrator

INTERNAL AUDITING TEAM
Lauren Alidor, Internal Auditor
Elizabeth Mrachek, CPA



Cynthia Talbert, CFE, CIA, CPA, CRMA
Chief Audit Executive (ctalbert@uwf.edu)

Given the nature of the risks involved in the achievement of the unit's objectives, controls reviewed were adequate. The department should continue to ensure compliance with applicable PCard regulations, policies, procedures, and good business practices.

**AUDIT OPINION:
EXCELLENT**

Audit Objective and Scope

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We reviewed the key internal controls over PCard financial and operational activities in accordance with UWF policies and procedures including:

- Safeguarding of PCard account information;
- Properly documented transactions, including purchase receipt and business purpose;
- Independent approval of PCard transactions; and
- Timeliness of PCard expense reports.

Procedures and Statistics

We reviewed a judgmental sample of transactions for the period July 1, 2021, through December 31, 2021, and we interviewed selected Cardholders and Approvers regarding PCard procedures in the Department.

AUDIT POPULATION	AUDIT SAMPLE
7 cardholders, 38 transactions, totaling \$22,099.11	34% of Audit Population (13 transactions and \$16,715.57 ~76% of total dollars spent), including 3 transactions over \$999.

Internal Control Strengths and Weaknesses

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Electronic receipts and business purpose required for each transaction processed in Concur. • Required supervisory approval of transactions. • Staff was knowledgeable of the PCard program. 	

Findings

None

Use of Report

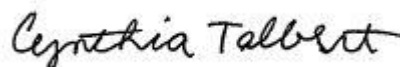
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AUDITEE MANAGEMENT TEAM

Jeffrey Djerlek, Associate Vice President/
Controller

INTERNAL AUDITING TEAM

Lauren Alidor, Internal Auditor
Elizabeth Mrachek, CPA



Cynthia Talbert, CFE, CIA, CPA, CRMA
Chief Audit Executive (ctalbert@uwf.edu)

Given the nature of the risks involved in the achievement of the unit's objectives, controls reviewed were adequate. The department should continue to ensure compliance with applicable PCard regulations, policies, procedures, and good business practices.

**AUDIT OPINION:
EXCELLENT**

Audit Objective and Scope

To determine whether the Department is conducting its PCard financial and business processes under an adequate system of internal control, as required by University policy and guidelines and good business practice.

We reviewed the key internal controls over PCard financial and operational activities in accordance with UWF policies and procedures including:

- Safeguarding of PCard account information;
- Properly documented transactions, including purchase receipt and business purpose;
- Independent approval of PCard transactions; and
- Timeliness of PCard expense reports.

Procedures and Statistics

We reviewed a judgmental sample of transactions for the period July 1, 2021, through December 31, 2021, and we interviewed selected Cardholders and Approvers regarding PCard procedures in the Department.

AUDIT POPULATION	AUDIT SAMPLE
2 cardholders, 68 transactions, totaling \$61,219.89	19% of Audit Population (13 transactions and \$50,599.23 ~83% of total dollars spent), including 4 transactions over \$999.

Internal Control Strengths and Weaknesses

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Electronic receipts and business purpose required for each transaction processed in Concur. • Required supervisory approval of transactions. • Staff was knowledgeable of the PCard program. 	

Findings

NONE

Use of Report

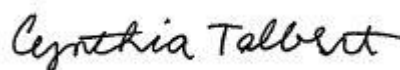
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AUDITEE MANAGEMENT TEAM

Dr. Richard Fountain, Dean
Dolores Gardner, Program Manager

INTERNAL AUDITING TEAM

Lauren Alidor, Internal Auditor
Elizabeth Mrachek, CPA



Cynthia Talbert, CFE, CIA, CPA, CRMA
Chief Audit Executive (ctalbert@uwf.edu)

UWF Board of Trustees Meeting
Audit and Compliance Committee
May 19, 2022

Issue: University of West Florida Annual Financial Report for 2020-2021

Proposed action: Approval

Background information:

On February 15, 2022, the State of Florida Auditor General released the report on the audit of the financial statements of the University of West Florida for the fiscal year ended June 30, 2021. The Executive Summary included in the audit report contains the following:

Summary of Report on Financial Statements

Our audit disclosed that the basic financial statements of the University of West Florida (a component unit of the State of Florida) were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

Summary of Report on Internal Control and Compliance

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards issued by the Comptroller General of the United States.

Recommendation: Approve the University's audited financial statements, notes, and management's discussion and analysis as published in the Annual Financial Report.

Implementation Plan: None needed.

Fiscal Implications: \$81.9 Million in total Net Position.

Supporting documents: UWF Financial Audit, Report No. 2022-121

Prepared by: Jeffrey A. Djerlek, Associate Vice President for Finance/University Controller, (850) 474-2759, jdjerlek@uwf.edu

Facilitator/Presenter: Jeffrey A. Djerlek, Associate Vice President for Finance/University Controller, (850) 474-2759, jdjerlek@uwf.edu

STATE OF FLORIDA AUDITOR GENERAL

Financial Audit

UNIVERSITY OF WEST FLORIDA

For the Fiscal Year Ended
June 30, 2021



Sherrill F. Norman, CPA
Auditor General

Board of Trustees and President

During the 2020-21 fiscal year, Dr. Martha D. Saunders served as President of the University of West Florida and the following individuals served as Members of the Board of Trustees:

Suzanne Lewis, Chair from 6-24-21, Vice Chair through 6-23-21 ^a	Dr. Paul Hsu from 3-1-21 ^d Robert L. Jones
David E. Cleveland, Chair through 6-23-21	Jordan Negron through 10-20-20 ^c
Richard R. Baker	Dr. Sherry Schneider ^e
Lewis Bear Jr.	Alonzie Scott
William Bowers from 6-24-21	Jill Singer
Greg Britton through 12-31-20 ^b	Robert D. Sires
Ruben Gardner from 10-23-20 ^c	Stephanie White

^a Vice Chair position vacant 6-24-21, through 6-30-21.

^b Trustee resigned 12-31-20, and position vacant through 6-30-21.

^c Student Body President resigned 10-20-20, and position vacant through 10-22-20.

^d Trustee position vacant 7-1-20, through 2-28-21.

^e Faculty Senate Chair.

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Christy L. Johnson, CPA, and the audit was supervised by Kenneth C. Danley, CPA.

Please address inquiries regarding this report to Jaime N. Hoelscher, CPA, Audit Manager, by e-mail at jaimehoelscher@aud.state.fl.us or by telephone at (850) 412-2868.

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UNIVERSITY OF WEST FLORIDA
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SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

Our audit disclosed that the basic financial statements of the University of West Florida (a component unit of the State of Florida) were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States.

AUDIT OBJECTIVES AND SCOPE

Our audit objectives were to determine whether the University of West Florida and its officers with administrative and stewardship responsibilities for University operations had:

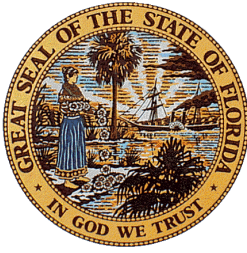
- Presented the University's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements; and
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements.

The scope of this audit included an examination of the University's basic financial statements as of and for the fiscal year ended June 30, 2021. We obtained an understanding of the University's environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statements. We also examined various transactions to determine whether they were executed, in both manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

An examination of Federal awards administered by the University is included within the scope of our Statewide audit of Federal awards administered by the State of Florida.

AUDIT METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the University of West Florida, a component unit of the State of Florida, and its aggregate discretely presented component units as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the aggregate discretely presented component units, which represent 100 percent of the transactions and account balances of the aggregate discretely presented component units columns. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the University of West Florida and of its aggregate discretely presented component units as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **MANAGEMENT'S DISCUSSION AND ANALYSIS, the Schedule of the University's Proportionate Share of the Total Other Postemployment Benefits Liability, Schedule of the University's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan, Schedule of University Contributions – Florida Retirement System Pension Plan, Schedule of the University's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan, Schedule of University Contributions – Health Insurance Subsidy Pension Plan, and Notes to Required Supplementary Information**, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2022, on our consideration of the University of West Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts,

and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University of West Florida's internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 15, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's discussion and analysis (MD&A) provides an overview of the financial position and activities of the University for the fiscal year ended June 30, 2021, and should be read in conjunction with the financial statements and notes thereto. The MD&A, and financial statements and notes thereto, are the responsibility of University management. The MD&A contains financial activity of the University for the fiscal years ended June 30, 2021, and June 30, 2020.

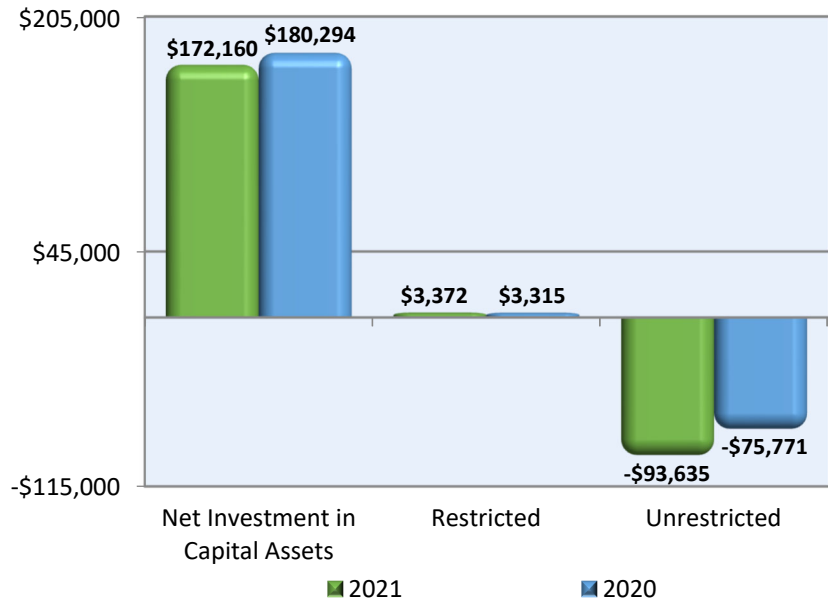
FINANCIAL HIGHLIGHTS

The University's assets and deferred outflows of resources totaled \$347.2 million at June 30, 2021. This balance reflects a \$1.5 million, or 0.4 percent, decrease as compared to the 2019-20 fiscal year. While assets and deferred outflows of resources minimally decreased, liabilities and deferred inflows of resources increased by \$24.4 million, or 10.1 percent, totaling \$265.3 million at June 30, 2021, due mainly to an increase in deferred inflows of resources related to other postemployment benefits payable. As a result, the University's net position decreased by \$25.9 million, resulting in a fiscal year-end balance of \$81.9 million.

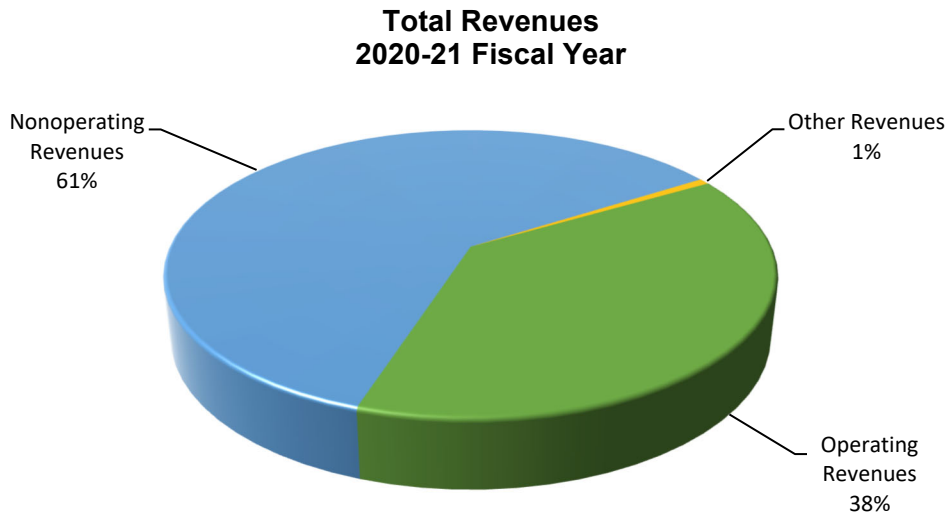
The University's operating revenues totaled \$84.9 million for the 2020-21 fiscal year, representing a 6.6 percent increase compared to the 2019-20 fiscal year due mainly to an increase in student tuition and fees related to enrollment hour growth and an increase in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding for the Small Business Development Center at the University. Operating expenses totaled \$243.8 million for the 2020-21 fiscal year, representing a decrease of 9.3 percent as compared to the 2019-20 fiscal year due mainly to the transition of the Complete Florida Plus Program (CFPP) from the University of West Florida (UWF) to Florida State University (FSU).

Net position represents the residual interest in the University's assets and deferred outflows of resources after deducting liabilities and deferred inflows of resources. The University's comparative total net position by category for the fiscal years ended June 30, 2021, and June 30, 2020, is shown in the following graph:

**Net Position
(In Thousands)**



The following chart provides a graphical presentation of University revenues by category for the 2020-21 fiscal year:



OVERVIEW OF FINANCIAL STATEMENTS

Pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 35, the University’s financial report consists of three basic financial statements: the statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows. The financial statements, and notes thereto, encompass the University and its component units. These component units include:

- University of West Florida Foundation, Inc.
- West Florida Historic Preservation, Inc.
- UWF Business Enterprises, Inc.

Based on the application of the criteria for determining component units, these component units are included within the University reporting entity as discretely presented component units. Information regarding these component units, including summaries of the discretely presented component units' separately issued financial statements, is presented in the notes to financial statements. This MD&A focuses on the University, excluding the discretely presented component units. For those component units reporting under GASB standards, MD&A information is included in their separately issued audit reports.

The Statement of Net Position

The statement of net position reflects the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the University, using the accrual basis of accounting, and presents the financial position of the University at a specified time. Assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position, which is one indicator of the University's current financial condition. The changes in net position that occur over time indicate improvement or deterioration in the University's financial condition.

The following summarizes the University's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position at June 30:

Condensed Statement of Net Position at June 30

(In Thousands)

	<u>2021</u>	<u>2020</u>
Assets		
Current Assets	\$ 115,146	\$ 112,528
Capital Assets, Net	172,160	180,294
Other Noncurrent Assets	<u>2,038</u>	<u>1,064</u>
Total Assets	<u>289,344</u>	<u>293,886</u>
Deferred Outflows of Resources	<u>57,868</u>	<u>54,856</u>
Liabilities		
Current Liabilities	19,797	14,136
Noncurrent Liabilities	<u>200,482</u>	<u>203,368</u>
Total Liabilities	<u>220,279</u>	<u>217,504</u>
Deferred Inflows of Resources	<u>45,036</u>	<u>23,400</u>
Net Position		
Net Investment in Capital Assets	172,160	180,294
Restricted	3,372	3,315
Unrestricted	<u>(93,635)</u>	<u>(75,771)</u>
Total Net Position	<u>\$ 81,897</u>	<u>\$ 107,838</u>

Net capital assets decreased by \$8.1 million primarily due to depreciation. Current liabilities increased by \$5.7 million, or 40 percent, mainly related to an increase in unearned revenue from the Higher Education Emergency Relief Funds (HEERF) institutional aid. The \$21.6 million increase in deferred inflows of resources is directly attributable to entries required in accounting for pensions under GASB Statement No. 68 and for other postemployment benefits under GASB Statement No. 75. These entries were likewise the primary contributors to the \$17.9 million decrease in unrestricted net position.

The Statement of Revenues, Expenses, and Changes in Net Position

The statement of revenues, expenses, and changes in net position presents the University’s revenue and expense activity, categorized as operating and nonoperating. Revenues and expenses are recognized when earned or incurred, regardless of when cash is received or paid.

The following summarizes the University’s activity for the 2020-21 and 2019-20 fiscal years:

**Condensed Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Years**

(In Thousands)

	2020-21	2019-20
Operating Revenues	\$ 84,893	\$ 79,622
Less, Operating Expenses	243,803	268,877
Operating Loss	(158,910)	(189,255)
Net Nonoperating Revenues	131,516	162,764
Loss Before Other Revenues	(27,394)	(26,491)
Other Revenues	1,453	2,446
Net Decrease In Net Position	(25,941)	(24,045)
Net Position, Beginning of Year	107,838	131,883
Net Position, End of Year	\$ 81,897	\$ 107,838

Operating Revenues

GASB Statement No. 35 categorizes revenues as either operating or nonoperating. Operating revenues generally result from exchange transactions where each of the parties to the transaction either gives or receives something of equal or similar value.

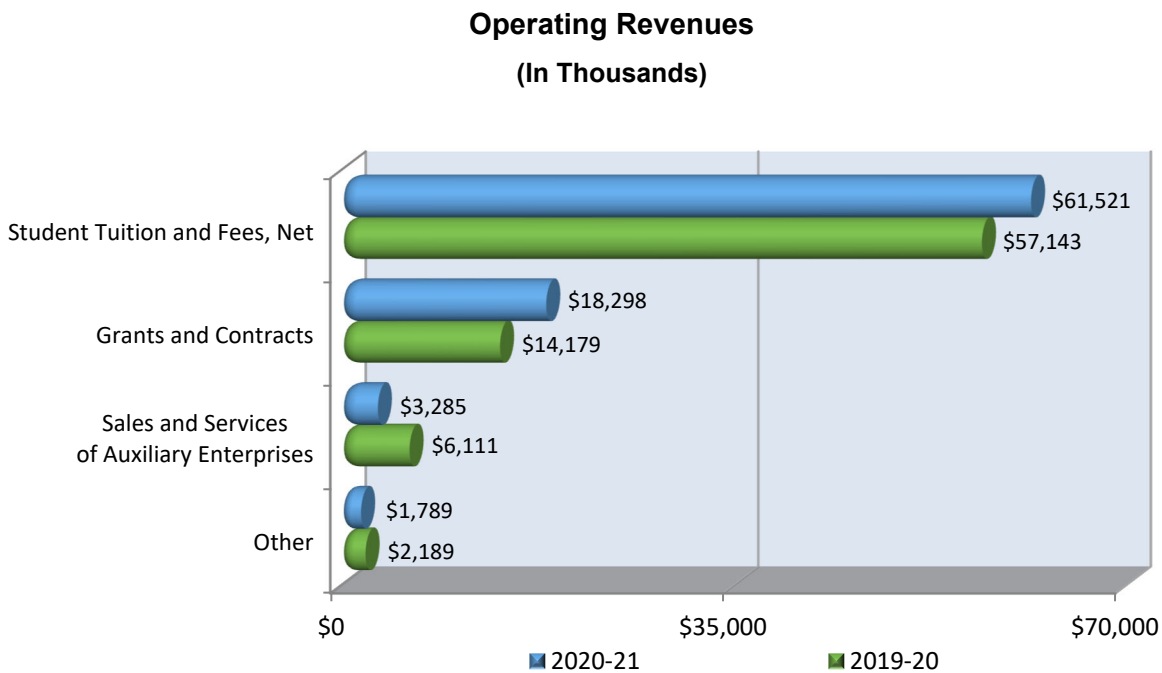
The following summarizes the operating revenues by source that were used to fund operating activities for the 2020-21 and 2019-20 fiscal years:

**Operating Revenues
For the Fiscal Years**

(In Thousands)

	<u>2020-21</u>	<u>2019-20</u>
Student Tuition and Fees, Net	\$ 61,521	\$ 57,143
Grants and Contracts	18,298	14,179
Sales and Services of Auxiliary Enterprises	3,285	6,111
Other	1,789	2,189
Total Operating Revenues	\$ 84,893	\$ 79,622

The following chart presents the University's operating revenues for the 2020-21 and 2019-20 fiscal years:



Total operating revenues for the 2020-21 fiscal year were \$84.9 million, of which \$61.5 million was from net student tuition and fees. Tuition allowances, which represent the difference between the stated charges for goods and services provided by the University and the amount that is actually paid by a student or third party making payments on behalf of the student, totaled \$28.2 million and are deducted from gross student tuition and fees of \$89.7 million to arrive at net student tuition and fees. Net student tuition and fees was \$61.5 million for the 2020-21 fiscal year, which represented a \$4.4 million increase from the 2019-20 fiscal year resulting from an increase in student credit hours taken. The \$4.1 million increase in grants and contracts revenue is mainly attributable to the increase in CARES Act funding for the Small Business Development Center at the University.

Operating Expenses

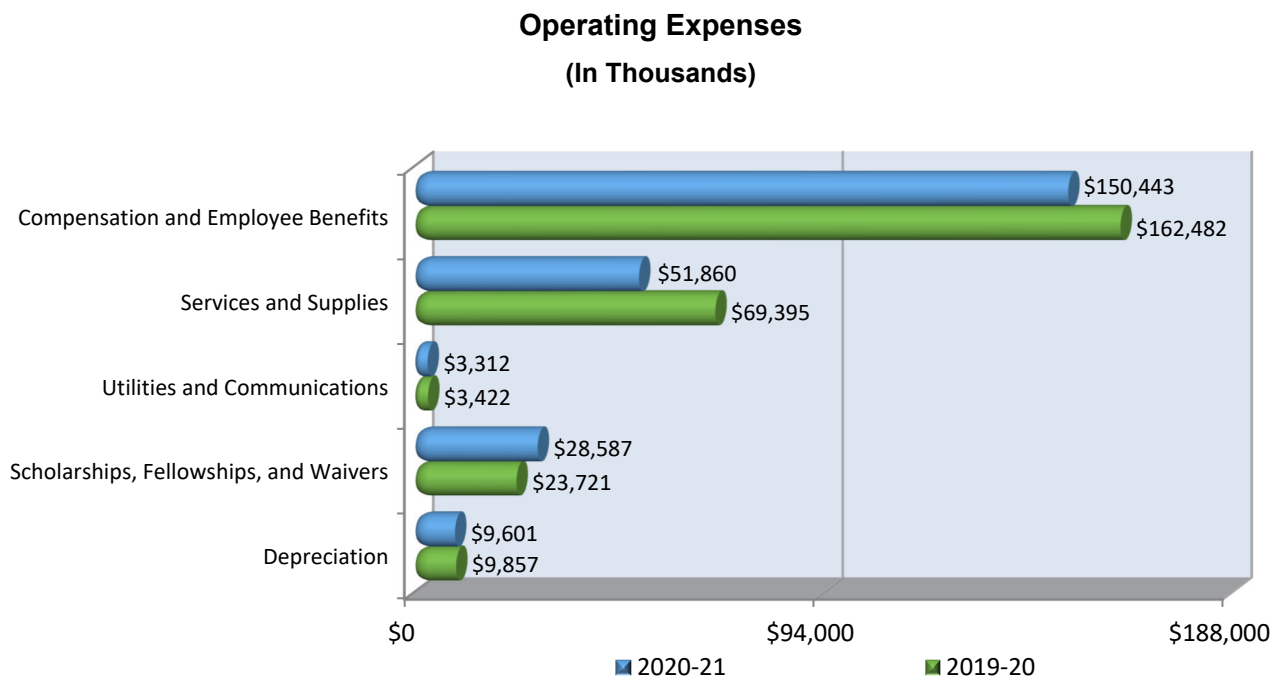
Expenses are categorized as operating or nonoperating. The majority of the University's expenses are operating expenses as defined by GASB Statement No. 35. GASB gives financial reporting entities the

choice of reporting operating expenses in the functional or natural classifications. The University has chosen to report the expenses in their natural classification on the statement of revenues, expenses, and changes in net position and has displayed the functional classification in the notes to financial statements. The following summarizes operating expenses by natural classification for the 2020-21 and 2019-20 fiscal years:

**Operating Expenses
For the Fiscal Years**
(In Thousands)

	<u>2020-21</u>	<u>2019-20</u>
Compensation and Employee Benefits	\$ 150,443	\$ 162,482
Services and Supplies	51,860	69,395
Utilities and Communications	3,312	3,422
Scholarships, Fellowships, and Waivers	28,587	23,721
Depreciation	9,601	9,857
Total Operating Expenses	<u>\$ 243,803</u>	<u>\$ 268,877</u>

The following chart presents the University’s operating expenses for the 2020-21 and 2019-20 fiscal years:



Compensation and employee benefits decreased by \$12 million and services and supplies decreased by \$17.5 million for the 2020-21 fiscal year due to the transition of the CFPP program and operations from UWF to FSU. In keeping with the increase in credit hours and net student tuition and fees for the 2020-21 fiscal year, scholarship expenses increased by \$4.9 million.

Nonoperating Revenues and Expenses

Certain revenue sources that the University relies on to provide funding for operations, including State noncapital appropriations, Federal and State student financial aid, certain gifts and grants, and investment income, are defined by GASB as nonoperating. Nonoperating expenses include capital financing costs and other costs related to capital assets. The following summarizes the University's nonoperating revenues and expenses for the 2020-21 and 2019-20 fiscal years:

	2020-21	2019-20
State Noncapital Appropriations	\$ 86,909	\$ 119,676
Federal and State Student Financial Aid	39,554	32,996
Noncapital Grants, Contracts, and Gifts	4,587	5,608
Investment Income	870	4,623
Other Nonoperating Revenues	3,085	53
Loss on Disposal of Capital Assets	(699)	(161)
Other Nonoperating Expenses	(2,790)	(31)
Net Nonoperating Revenues	\$ 131,516	\$ 162,764

The \$32.8 million decrease in State noncapital appropriations was mainly due to the transition of the CFPP operations and appropriations to FSU. The \$6.6 million increase in Federal and State student financial aid is the result of HEERF student aid awards and increased student use of the Bright Futures program made possible by enhancements to the program implemented in prior fiscal years. The \$3.8 million decrease in investment income is due to a reduction in the fair value factor for investment in the Florida Special Purpose Investments Accounts and a decrease in total returns due to the reduction in State noncapital appropriations. Other nonoperating revenues increased by \$3 million due to insurance recoveries for buildings and historical landmarks damaged by Hurricane Sally in September 2020.

Other Revenues

This category is composed of State capital appropriations and capital grants, contracts, donations, and fees. The following summarizes the University's other revenues for the 2020-21 and 2019-20 fiscal years:

	2020-21	2019-20
State Capital Appropriations	\$ 1,309	\$ 1,196
Capital Grants, Contracts, Donations, and Fees	144	1,250
Total	\$ 1,453	\$ 2,446

The \$1.1 million reduction in capital grants, contracts, donations, and fees is a result of a decrease in capital donations of special collections.

The Statement of Cash Flows

The statement of cash flows provides information about the University’s financial results by reporting the major sources and uses of cash and cash equivalents. This statement will assist in evaluating the University’s ability to generate net cash flows, its ability to meet its financial obligations as they come due, and its need for external financing. Cash flows from operating activities show the net cash used by the operating activities of the University. Cash flows from capital and related financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show the net source and use of cash related to purchasing or selling investments, and earning income on those investments. Cash flows from noncapital financing activities include those activities not covered in other sections.

The following summarizes cash flows for the 2020-21 and 2019-20 fiscal years:

**Condensed Statement of Cash Flows
For the Fiscal Years
(In Thousands)**

	2020-21	2019-20
Cash Provided (Used) by:		
Operating Activities	\$(140,217)	\$(164,497)
Noncapital Financing Activities	136,142	156,199
Capital and Related Financing Activities	(473)	(6,781)
Investing Activities	5,694	15,713
Net Increase in Cash and Cash Equivalents	1,146	634
Cash and Cash Equivalents, Beginning of Year	9,359	8,725
Cash and Cash Equivalents, End of Year	\$ 10,505	\$ 9,359

Major sources of funds came from proceeds from sale and maturities of investments of (\$96 million), State noncapital appropriations (\$86.9 million), net student tuition and fees (\$62.6 million), Federal Direct Loan program receipts (\$41.6 million), Federal and State student financial aid (\$39.6 million), and grants and contracts (\$14.3 million). Major uses of funds were for payments to employees totaling \$137 million; purchases of investments totaling \$92.5 million; payments to suppliers for goods and services totaling \$56.4 million; disbursements to students for the Federal Direct Loan program totaling \$41.6 million, and payments to students for scholarships and fellowships totaling \$28.6 million.

The transition from the University of the almost \$30 million appropriation and associated annual expenditures related to CFPP operations is the primary contributor to the decrease in net cash used by operating activities, net cash provided by noncapital financing activities, and net cash provided by investing activities.

CAPITAL ASSETS AND CAPITAL EXPENSES AND COMMITMENT

Capital Assets

At June 30, 2021, the University had \$360.8 million in capital assets, less accumulated depreciation of \$188.6 million, for net capital assets of \$172.2 million. Depreciation charges for the current fiscal year totaled \$9.6 million. The following table summarizes the University’s capital assets, net of accumulated depreciation, at June 30:

Capital Assets, Net at June 30		
(In Thousands)		
	2021	2020
Land	\$ 11,589	\$ 11,589
Works of Art and Historical Treasures	16,882	17,847
Construction in Progress	3,463	3,853
Buildings	114,975	119,274
Infrastructure and Other Improvements	13,101	14,508
Furniture and Equipment	10,136	11,517
Leasehold Improvements	2,012	1,704
Computer Software	2	2
Capital Assets, Net	\$ 172,160	\$ 180,294

Additional information about the University’s capital assets is presented in the notes to financial statements.

Capital Expenses and Commitment

The University’s construction commitment at June 30, 2021, was as follows:

	Amount
	<u>(In Thousands)</u>
Total Committed	\$ 3,501
Completed to Date	(3,463)
Balance Committed	\$ 38

Additional information about the University’s construction commitment is presented in the notes to financial statements.

ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE

The University’s economic condition is closely tied to that of the State of Florida. Because of limited economic growth and increased demand for State resources, only a modest increase in State funding is anticipated in the 2021-22 fiscal year. In response, the Legislature provided for no increase in student tuition or tuition differential fees for the University for the 2021-22 fiscal year. University management continues to aggressively pursue a continuous performance improvement plan. Although there is no longer any funding associated with placing in the top three on performance metrics, the University will receive a portion of the performance funding State investment allocation as a component of the State

noncapital appropriations. Regarding the University's legislative priorities, the University submitted requests totaling \$25.3 million for the 2022-23 fiscal year Legislative Budget Request (LBR). Those LBRs included an ask of \$15.2 million for a Cyber Coast for Florida's Future and an ask of \$10.1 million for Student Success Initiatives. The University is attempting to capture this funding over a 3-year period. If successful, the University would see an increase in State noncapital appropriations and would be poised to capture additional operating revenue in the form of tuition and fees as well as additional grants and contracts.

In March 2020, the World Health Organization declared the outbreak of COVID-19 to be a global pandemic. During the 2020-21 fiscal year, the University received HEERF II or Coronavirus Response and Relief Act Supplemental Appropriations Act institutional aid of \$9 million, and HEERF III or American Rescue Plan Act institutional aid of \$10.5 million. As discussed earlier in the MD&A, these funds increased grants and contracts revenue for the fiscal year. Combining these funds with the 2019-20 HEERF I or CARES institutional aid award of \$3.4 million brings the University to a total of \$22.9 million in institutional aid over the last 2 fiscal years.

The University's total institutional aid of \$9 million was drawn and spent during the 2020-21 fiscal year. Of this amount, \$6.6 million was expended as lost revenue; \$1.8 million was expended on educational aids, temporary staffing, e-technology, air quality improvement, personal protective equipment, and other allowable costs; and the remaining balance of \$600,000 was expended as scholarship grants. An amount of \$4.2 million was reclassified to revenue received in advance in the 2020-21 fiscal year, as per the CARES guidance institutional aid earned cannot exceed the amount earned under the CARES student aid. By the end of September 2021, the \$4.2 million had been reclassified as earned. The University anticipates drawing and spending all the remaining HEERF I, II, & III institutional and student aid by the end of the 2021-22 fiscal year.

REQUESTS FOR INFORMATION

Questions concerning information provided in the MD&A or other required supplemental information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Associate Vice President of Finance and Controller, University of West Florida, 11000 University Parkway, Building 20E, Pensacola, Florida 32514.

BASIC FINANCIAL STATEMENTS

UNIVERSITY OF WEST FLORIDA A Component Unit of the State of Florida Statement of Net Position

June 30, 2021

	<u>University</u>	<u>Component Units</u>
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 8,466,460	\$ 5,360,856
Investments	85,118,277	9,551,678
Accounts Receivable, Net	18,680,647	1,230,737
Contributions Receivable, Net	-	823,396
Loans and Notes Receivable, Net	5,333	68,340
Due from State	2,875,234	-
Due from University	-	3,037,185
Inventories	-	106,480
Other Current Assets	-	356,611
Total Current Assets	<u>115,145,951</u>	<u>20,535,283</u>
Noncurrent Assets:		
Restricted Cash and Cash Equivalents	2,038,246	1,455,372
Restricted Investments	-	117,228,261
Contributions Receivable, Net	-	3,143,886
Depreciable Capital Assets, Net	140,225,761	48,538,805
Nondepreciable Capital Assets	31,934,536	7,765,909
Other Noncurrent Assets	-	4,321,503
Total Noncurrent Assets	<u>174,198,543</u>	<u>182,453,736</u>
Total Assets	<u>289,344,494</u>	<u>202,989,019</u>
DEFERRED OUTFLOWS OF RESOURCES		
Other Postemployment Benefits	30,585,474	-
Pensions	27,282,356	-
Total Deferred Outflows of Resources	<u>57,867,830</u>	<u>-</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,552,216	647,389
Construction Contracts Payable	172,575	-
Salary and Wages Payable	6,009,771	-
Deposits Payable	470,910	-
Due to Component Units	3,037,185	-
Unearned Revenue	5,108,847	93,548
Other Current Liabilities	-	115,764
Long-Term Liabilities - Current Portion:		
Bonds Payable	-	2,878,587
Revenue Received in Advance	50,359	588,072
Compensated Absences Payable	1,648,792	-
Other Postemployment Benefits Payable	1,569,183	-
Net Pension Liability	176,897	-
Total Current Liabilities	<u>19,796,735</u>	<u>4,323,360</u>

	<u>University</u>	<u>Component Units</u>
LIABILITIES (Continued)		
Noncurrent Liabilities:		
Bonds Payable	-	35,276,847
Loans and Notes Payable	233,497	278,690
Revenue Received in Advance	11,954,887	8,376,128
Compensated Absences Payable	14,138,679	548,535
Other Postemployment Benefits Payable	95,143,222	-
Net Pension Liability	79,011,885	-
Other Noncurrent Liabilities	-	1,934,571
Total Noncurrent Liabilities	<u>200,482,170</u>	<u>46,414,771</u>
Total Liabilities	<u>220,278,905</u>	<u>50,738,131</u>
DEFERRED INFLOWS OF RESOURCES		
Other Postemployment Benefits	42,250,127	-
Pensions	2,786,216	-
Irrevocable Split-Interest Agreements	-	1,904,789
Total Deferred Inflows of Resources	<u>45,036,343</u>	<u>1,904,789</u>
NET POSITION		
Net Investment in Capital Assets	172,160,297	18,149,280
Restricted for Nonexpendable:		
Endowment	-	66,401,120
Restricted for Expendable:		
Loans	455,383	-
Capital Projects	2,916,451	-
Other	-	68,797,566
Unrestricted	(93,635,055)	(3,001,867)
TOTAL NET POSITION	<u>\$ 81,897,076</u>	<u>\$ 150,346,099</u>

The accompanying notes to financial statements are an integral part of this statement.

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UNIVERSITY OF WEST FLORIDA
A Component Unit of the State of Florida
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2021

	University	Component Units
REVENUES		
Operating Revenues:		
Student Tuition and Fees, Net of Scholarship Allowances of \$28,195,014	\$ 61,520,508	\$ -
Federal Grants and Contracts	17,768,196	-
State and Local Grants and Contracts	530,264	-
Sales and Services of Component Units	-	1,140,517
Sales and Services of Auxiliary Enterprises	3,284,786	-
Gifts and Donations	-	5,443,136
Other Operating Revenues	1,789,197	9,278,324
Total Operating Revenues	84,892,951	15,861,977
EXPENSES		
Operating Expenses:		
Compensation and Employee Benefits	150,442,940	3,366,521
Services and Supplies	51,859,591	4,213,734
Utilities and Communications	3,312,573	810,300
Scholarships, Fellowships, and Waivers	28,586,665	24,773
Depreciation	9,600,777	3,694,575
Total Operating Expenses	243,802,546	12,109,903
Operating Income (Loss)	(158,909,595)	3,752,074
NONOPERATING REVENUES (EXPENSES)		
State Noncapital Appropriations	86,908,926	-
Federal and State Student Financial Aid	39,553,872	-
Noncapital Grants, Contracts, and Gifts	4,586,963	-
Investment Income	869,573	28,855,201
Other Nonoperating Revenues	3,085,310	1,151,416
Loss on Disposal of Capital Assets	(698,871)	-
Interest on Capital Asset-Related Debt	-	(1,445,825)
Other Nonoperating Expenses	(2,789,503)	(4,801,659)
Net Nonoperating Revenues	131,516,270	23,759,133
Income (Loss) Before Other Revenues	(27,393,325)	27,511,207
State Capital Appropriations	1,309,315	-
Capital Grants, Contracts, Donations, and Fees	143,435	-
Additions to Permanent Endowments	-	2,806,534
Increase (Decrease) in Net Position	(25,940,575)	30,317,741
Net Position, Beginning of Year	107,837,651	120,028,358
Net Position, End of Year	\$ 81,897,076	\$ 150,346,099

The accompanying notes to financial statements are an integral part of this statement.

UNIVERSITY OF WEST FLORIDA
A Component Unit of the State of Florida
Statement of Cash Flows

For the Fiscal Year Ended June 30, 2021

	University
CASH FLOWS FROM OPERATING ACTIVITIES	
Student Tuition and Fees, Net	\$ 62,555,725
Grants and Contracts	14,312,082
Sales and Services of Auxiliary Enterprises	3,284,786
Payments to Employees	(137,001,855)
Payments to Suppliers for Goods and Services	(56,361,277)
Payments to Students for Scholarships and Fellowships	(28,586,665)
Collection on Loans to Students	6,902
Other Operating Receipts	1,573,664
	(140,216,638)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State Noncapital Appropriations	86,912,302
Noncapital Grants, Contracts, and Gifts	4,820,459
Federal and State Student Financial Aid	39,553,872
Federal Direct Loan Program Receipts	41,606,159
Federal Direct Loan Program Disbursements	(41,606,159)
Net Change in Funds Held for Others	4,198,511
Other Nonoperating Receipts	3,085,309
Other Nonoperating Disbursements	(2,428,409)
	136,142,044
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
State Capital Appropriations	1,680,547
Purchase or Construction of Capital Assets	(2,154,212)
	(473,665)
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sales and Maturities of Investments	96,000,000
Purchases of Investments	(92,524,912)
Investment Income	2,218,722
	5,693,810
Net Increase in Cash and Cash Equivalents	1,145,551
Cash and Cash Equivalents, Beginning of Year	9,359,155
Cash and Cash Equivalents, End of Year	\$ 10,504,706

	<u>University</u>
RECONCILIATION OF OPERATING LOSS	
TO NET CASH USED BY OPERATING ACTIVITIES	
Operating Loss	\$ (158,909,595)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation Expense	9,600,777
Changes in Assets, Liabilities, Deferred Outflows of Resources, and Deferred Inflows of Resources:	
Receivables, Net	(8,967,708)
Other Assets	25,712
Accounts Payable	(1,207,923)
Salaries and Wages Payable	(173,098)
Deposits Payable	(261,080)
Compensated Absences Payable	(862,100)
Unearned Revenue	4,179,120
Revenue Received in Advance	1,882,973
Other Postemployment Benefits Payable	(16,016,930)
Net Pension Liability	11,868,662
Deferred Outflows of Resources Related to Other Postemployment Benefits	(2,400,081)
Deferred Inflows of Resources Related to Other Postemployment Benefits	23,406,613
Deferred Outflows of Resources Related to Pensions	(612,203)
Deferred Inflows of Resources Related to Pensions	(1,769,777)
NET CASH USED BY OPERATING ACTIVITIES	<u><u>\$ (140,216,638)</u></u>

**SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND
CAPITAL FINANCING ACTIVITIES**

Unrealized losses on investments were recognized as a reduction to investment income on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ (1,272,519)
Losses from the disposal of capital assets were recognized on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ (698,871)
Donation of capital assets were recognized on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ 143,435

The accompanying notes to financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Reporting Entity. The University is a separate public instrumentality that is part of the State university system of public universities, which is under the general direction and control of the Florida Board of Governors. The University is directly governed by a Board of Trustees (Trustees) consisting of 13 members. The Governor appoints 6 citizen members and the Board of Governors appoints 5 citizen members. These members are confirmed by the Florida Senate and serve staggered terms of 5 years. The chair of the faculty senate and the president of the student body of the University are also members. The Board of Governors establishes the powers and duties of the Trustees. The Trustees are responsible for setting policies for the University, which provide governance in accordance with State law and Board of Governors' Regulations, and selecting the University President. The University President serves as the executive officer and the corporate secretary of the Trustees and is responsible for administering the policies prescribed by the Trustees.

Criteria for defining the reporting entity are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. These criteria were used to evaluate potential component units for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading. Based on the application of these criteria, the University is a component unit of the State of Florida, and its financial balances and activities are reported in the State's Annual Comprehensive Financial Report by discrete presentation.

Discretely Presented Component Units. Based on the application of the criteria for determining component units, the following direct-support organizations (as provided for in Section 1004.28, Florida Statutes, and Board of Governors Regulation 9.011) are included within the University reporting entity as discretely presented component units. These legally separate, not-for-profit, corporations are organized and operated to assist the University in achieving excellence by providing supplemental resources from private gifts and bequests and valuable education support services and are governed by separate boards. Florida Statutes authorize these organizations to receive, hold, invest, and administer property and to make expenditures to or for the benefit of the University. These organizations and their purposes are explained as follows:

- University of West Florida Foundation, Inc. provides funding and services to support and foster the pursuit of higher education at the University and operates solely for the benefit of the University and its mission of teaching, research, and service. The Foundation serves as the vehicle whereby taxpayers who want to advance the cause of higher education and to pay more than their share of the cost of education may do so. The Foundation does not serve any private causes, but generally benefits the public.
- West Florida Historic Preservation, Inc. was established to engage in the restoration and exhibition of historical landmarks in the Pensacola, Florida vicinity. This organization conducts certain activities and programs that assist and promote the purposes of the University.
- UWF Business Enterprises, Inc. was established to receive, hold, develop, provide, maintain, and administer property and to make expenditures to or for the exclusive benefit of the University or

a research and development park or research and development authority of or affiliated with the University and to promote, encourage, and provide assistance to the research activities of faculty, staff, and students of the University.

An annual audit of each organization's financial statements is conducted by independent certified public accountants. Additional information on the University's component units, including copies of audit reports, is available by contacting the University Controller's Office. Condensed financial statements for the University's discretely presented component units are shown in a subsequent note.

Basis of Presentation. The University's accounting policies conform with accounting principles generally accepted in the United States of America applicable to public colleges and universities as prescribed by GASB. The National Association of College and University Business Officers (NACUBO) also provides the University with recommendations prescribed in accordance with generally accepted accounting principles promulgated by GASB and the Financial Accounting Standards Board. GASB allows public universities various reporting options. The University has elected to report as an entity engaged in only business-type activities. This election requires the adoption of the accrual basis of accounting and entitywide reporting including the following components:

- Management's Discussion and Analysis
- Basic Financial Statements:
 - Statement of Net Position
 - Statement of Revenues, Expenses, and Changes in Net Position
 - Statement of Cash Flows
 - Notes to Financial Statements
- Other Required Supplementary Information

Measurement Focus and Basis of Accounting. Basis of accounting refers to when revenues, expenses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied. The University's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange activities are generally recognized when all applicable eligibility requirements, including time requirements, are met. The University follows GASB standards of accounting and financial reporting.

The University's discretely presented component units use the economic resources measurement focus and the accrual basis of accounting and follows GASB standards of accounting and financial reporting.

Significant interdepartmental sales between auxiliary service departments and other institutional departments have been eliminated from revenues and expenses for reporting purposes.

The University's principal operating activities consist of instruction, research, and public service. Operating revenues and expenses generally include all fiscal transactions directly related to these

activities as well as administration, operation and maintenance of capital assets, and depreciation of capital assets. Nonoperating revenues include State noncapital appropriations, Federal and State student financial aid, and investment income (net of unrealized gains or losses on investments). Other revenues generally include revenues for capital construction projects.

The statement of net position is presented in a classified format to distinguish between current and noncurrent assets and liabilities. When both restricted and unrestricted resources are available to fund certain programs, it is the University's policy to first apply the restricted resources to such programs, followed by the use of the unrestricted resources.

The statement of revenues, expenses, and changes in net position is presented by major sources and is reported net of tuition scholarship allowances. Tuition scholarship allowances are the difference between the stated charge for goods and services provided by the University and the amount that is actually paid by the student or the third party making payment on behalf of the student. The University applied the "Alternate Method" as prescribed in NACUBO Advisory Report 2000-05 to determine the reported net tuition scholarship allowances. Under this method, the University computes these amounts by allocating the cash payments to students, excluding payments for services, using a ratio of total aid to aid not considered third-party aid.

The statement of cash flows is presented using the direct method in compliance with GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*.

Cash and Cash Equivalents. Cash and cash equivalents consist of cash on hand and cash in demand accounts. University cash deposits are held in banks qualified as public depositories under Florida law. All such deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool required by Chapter 280, Florida Statutes. Cash and cash equivalents that are externally restricted to purchase or construct capital or other restricted assets are classified as restricted.

Capital Assets. University capital assets consist of land, works of art and historical treasures, construction in progress, buildings, infrastructure and other improvements, furniture and equipment, library resources, leasehold improvements, and computer software. These assets are capitalized and recorded at cost at the date of acquisition or at acquisition value at the date received in the case of gifts and purchases of State surplus property. Additions, improvements, and other outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The University has a capitalization threshold of \$5,000 for tangible personal property, and \$50,000 for new buildings and building improvements. Depreciation is computed on the straight-line basis over the following estimated useful lives:

- Buildings – 10 to 50 years
- Infrastructure and Other Improvements – 10 to 50 years
- Furniture and Equipment – 5 to 20 years
- Library Resources – 10 years
- Leasehold Improvements – 10 years or the term of the lease, whichever is greater

- Computer Software – 5 years

Noncurrent Liabilities. Noncurrent liabilities include loans and notes payable, revenue received in advance, compensated absences payable, other postemployment benefits payable, and net pension liabilities that are not scheduled to be paid within the next fiscal year.

Pensions. For purposes of measuring the net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and HIS fiduciary net positions have been determined on the same basis as they are reported by the FRS and the HIS plans. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

2. Deficit Net Position in Individual Funds

The University reported an unrestricted net position which included a deficit in the current unrestricted and restricted funds as shown below.

<u>Fund</u>	<u>Net Position</u>
Current Unrestricted:	
General Revenue Fund	\$ (155,736,452)
All Other Current Unrestricted Funds	66,499,522
Current Restricted	<u>(4,398,125)</u>
Total	<u><u>\$ (93,635,055)</u></u>

This deficit can primarily be attributed to the full recognition of long-term liabilities (i.e., compensated absences payable, other postemployment benefits (OPEB) payable, and net pension liabilities) in the current unrestricted funds that are expected to be paid over time and financed by future appropriations.

3. Investments

Section 1011.42(5), Florida Statutes, authorizes universities to invest funds with the State Treasury and State Board of Administration (SBA) and requires that universities comply with the statutory requirements governing investment of public funds by local governments. Accordingly, universities are subject to the requirements of Chapter 218, Part IV, Florida Statutes. The Board of Trustees has adopted a written investment policy providing that surplus funds of the University shall be invested in those institutions and instruments permitted under the provisions of Florida Statutes. Pursuant to Section 218.415(16), Florida Statutes, the University is authorized to invest in the Florida PRIME investment pool administered by the SBA; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits and savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; direct obligations of the United States Treasury; obligations of Federal agencies and instrumentalities; securities of, or interests in, certain open end or closed end management type investment companies; and other investments approved by the Board of Trustees as authorized by law.

The University categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

All of the University's recurring fair value measurements as of June 30, 2021, are valued using quoted market prices (Level 1 inputs), with the exception of corporate bonds and notes and Obligations of United States (U.S.) Government Agencies and Instrumentalities which are valued using a matrix pricing model (Level 2 inputs) and investments with the State Treasury which are valued based on the University's share of the pool (Level 3 inputs).

The University's investments at June 30, 2021, are reported as follows:

Investments by Fair Value Level	Amount	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
External Investment Pool:				
State Treasury Special Purpose Investment Account	\$ 51,563,407	\$ -	\$ -	\$ 51,563,407
United States Treasury Securities	4,742,966	4,742,966	-	-
Obligations of United States Government Agencies and Instrumentalities	4,268,366	-	4,268,366	-
Bonds and Notes	16,459,668	-	16,459,668	-
Mutual Funds:				
Equities	6,928,142	6,928,142	-	-
Total Investments by Fair Value Level	83,962,549	\$ 11,671,108	\$ 20,728,034	\$ 51,563,407
Investments at Amortized Cost				
SBA Florida Prime	1,155,728			
Total Investments	\$ 85,118,277			

External Investment Pools.

The University reported investments at fair value totaling \$51,563,407 at June 30, 2021, in the State Treasury Special Purpose Investment Account (SPIA) investment pool, representing ownership of a share of the pool, not the underlying securities. Pooled investments with the State Treasury are not registered with the Securities and Exchange Commission. Oversight of the pooled investments with the State Treasury is provided by the Treasury Investment Committee per Section 17.575, Florida Statutes. The authorized investment types are set forth in Section 17.57, Florida Statutes. The State Treasury SPIA investment pool carried a credit rating of AA-f by Standard & Poor's, had an effective duration of 2.60 years, and fair value factor of 0.9840 at June 30, 2021. Participants contribute to the State Treasury SPIA investment pool on a dollar basis. These funds are commingled and a fair value of the pool is determined from the individual values of the securities. The fair value of the securities is summed and a total pool fair value is determined. A fair value factor is calculated by dividing the pool's total fair value by the pool participant's total cash balances. The fair value factor is the ratio used to determine the fair value of an individual participant's pool balance. The University relies on policies developed by the State Treasury for managing interest rate risk or credit risk for this investment pool. Disclosures for the State

Treasury investment pool are included in the notes to financial statements of the State's Annual Comprehensive Financial Report.

At June 30, 2021, the University reported investments totaling \$1,155,728 in the Florida PRIME investment pool administered by the SBA pursuant to Section 218.405, Florida Statutes. The University's investments in the Florida PRIME investment pool, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The Florida PRIME investment pool carried a credit rating of AAAM by Standard & Poor's and had a weighted-average days to maturity (WAM) of 50 days as of June 30, 2021. A portfolio's WAM reflects the average maturity in days, based on final maturity or reset date, in the case of floating-rate instruments. WAM measures the sensitivity of the Florida PRIME investment pool to interest rate changes. The investments in the Florida PRIME investment pool are reported at amortized cost.

Section 218.409(8)(a), Florida Statutes, provides that "the principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Other Investments.

The following risks apply to the University's investments in other than external investment pools:

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Pursuant to Section 218.415(16), Florida Statutes, the University's investments in securities must provide sufficient liquidity to pay obligations as they come due. Investments of the University in debt securities and bond and notes, and their future maturities at June 30, 2021, are as follows:

University Debt Investments Maturities

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investments Maturities (In Years)</u>		
		<u>Less Than 1</u>	<u>1-5</u>	<u>More Than 5</u>
United States Treasury Securities	\$ 4,742,966	\$ -	\$ 4,742,966	\$ -
Obligations of United States Government Agencies and Instrumentalities	4,268,366	178,660	1,098,612	2,991,094
Bonds and Notes	16,459,668	1,278,483	14,195,616	985,569
Total Investments	\$ 25,471,000	\$ 1,457,143	\$ 20,037,194	\$ 3,976,663

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Obligations of the United States Government or obligations explicitly guaranteed by the United States Government are not considered to have credit risk and do not require disclosure of credit quality. The University's investment policy limits fixed income exposure to investment grade assets and provides credit quality guidelines applicable to the investment objective. The following schedule represents the ratings at June 30, 2021, of the University's debt instruments using Moody's and Standard & Poor's nationally recognized rating agencies:

University Debt Investments Quality Ratings

<u>Investment Type</u>	<u>Fair Value</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Less Than A</u>
United States Treasury Securities	\$ 4,742,966	\$ 4,742,966	\$ -	\$ -	\$ -
Obligations of United States Government Agencies and Instrumentalities	4,268,366	4,268,366	-	-	-
Bonds and Notes	16,459,668	5,314,714	3,906,314	7,135,373	103,267
Total Investments	\$ 25,471,000	\$ 14,326,046	\$ 3,906,314	\$ 7,135,373	\$ 103,267

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of the University's investments in a single issuer. The University's investment policies require diversification sufficient to reduce the potential of a single security, single sector of securities, or single style of management having a disproportionate or significant impact on the portfolio. The University's policy considers credit risk on an investment type basis and established that in equities, no more than 10 percent of the portfolio should be invested in any one company.

Component Units' Investments.

The University of West Florida Foundation, Inc. (Foundation) has an investment policy which provides guidelines for the investment of Foundation assets. The purpose of these assets is to further the overall mission of the University. The objectives of the assets are the enhancement of capital and real purchasing power while limiting exposure to risk of loss. Real purchasing power of real rate of return will be defined as returns in excess of inflation as defined by Consumer Price Index. The investment policy provides information on authorized asset classes, target allocations and ranges of acceptable investment categories.

Investments held by the Foundation at June 30, 2021, are reported at fair value as follows:

	Amount	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Investments Measured at Fair Value:				
Equity Securities - Domestic and International	\$ 76,583,322	\$ 75,505,518	\$ 1,077,804	\$ -
Debt Securities	21,504,895	15,264,600	6,240,295	-
External Investment Pool:				
State Treasury Special Purpose Investment Account	6,362,752	-	-	6,362,752
Alternative Investments:				
Private Equity Investments	2,414,537	-	-	2,414,537
Real Estate Investment Trust	4,313,311	-	-	4,313,311
Total Alternative Investments	6,727,848	-	-	6,727,848
Total Investments by Fair Value Level	111,178,817	\$ 90,770,118	\$ 7,318,099	\$ 13,090,600
Investments Measured at Net Asset Value (NAV):				
Fund of Fund Hedge Funds	8,953,462			
Private Equity Investments	5,956,746			
Total Investments Measured at NAV	14,910,208			
Total Investments	\$ 126,089,025			

Other information for investments measured at NAV or its equivalent follows:

	Net Asset Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Fund of Fund Hedge Funds:				
Equity Market Neutral	\$ 8,953,462	\$ -	Quarterly to Semi-annual	95 Days
Private Equity Investments	5,956,746	6,809,639	N/A (1)	N/A (1)
Total Investments Measured at NAV	\$ 14,910,208	\$ 6,809,639		

(1) These funds are in private equity structures with no ability to be redeemed.

The investments above of \$126,089,025 at fair value, and certificates of deposits totaling \$511,408 equal a total investment holding for the Foundation of \$126,600,433 at June 30, 2021.

Fair Value Measurement: Equity Securities: Investments in equity securities are measured at fair value using quoted market prices. They are classified as Level 1 when they are traded in an active market for which closing stock prices are readily available.

Debt Securities: Investments in fixed income securities are classified as Level 1 as they trade with sufficient frequency and volume to enable the Foundation to obtain pricing information on an ongoing basis. However, a small segment of debt security holdings is in a High Yield Commingled Fund where there are inputs, other than quoted prices included in Level 1, that are observable, either directly or indirectly, and therefore included in Level 2.

External Investment Pool: Investments in the State Treasury SPIA investment pool are classified as Level 3.

Alternative Investments: Investments in private equity partnerships for which there is no readily determinable fair value is classified as Level 3 as the valuation is based on significant unobservable inputs.

Private Equity and Real Estate Investment Trust: Private equity and real estate investment trust funds for which there are not readily determinable fair values are classified as Level 3 as the valuation is based on significant unobservable inputs. Private equity and real estate investment trusts are partnerships formed for the purpose of acquiring, holding, managing and selling income producing real estate and real estate related assets, including interests in joint venture development projects for current income or investment and capital appreciation over a 3 to 5 year holding period.

While the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

Custodial Credit Risk: Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Foundation will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. It is the Foundation's policy to require that all securities be held by the Foundation's agent in the Foundation's name. The Foundation's investments as of June 30, 2021, excluding mutual funds and alternative investments, are uninsured and registered with securities held by the Foundation's agent in the Foundation's name. Mutual funds and alternative investments do not have specific securities, are uninsured, and are held in the book entry form.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. The Foundation's investment policy requires diversification of investments sufficient to reduce the potential of a single security, single sector of securities, or single investment manager having a disproportionate or significant impact on the portfolio. Guidelines for individual sectors of the portfolio further indicate percentage limitations. Disclosure of any issuer of investments that in the aggregate is 5 percent or more of the portfolio is required to be disclosed as a concentration of credit risk (investments issued by or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools and other pooled investments are exempt). As of June 30, 2021, there were no concentrations of credit risk.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At June 30, 2021, the credit quality ratings of the Foundation's debt securities were as follows:

<u>Standard & Poor's Credit Rating</u>	<u>Amount</u>
AAA	\$ 8,992,230
AA	1,145,374
A	3,140,800
BBB	3,749,826
BB	3,463,338
B	518,918
Below B	107,336
Unrated	387,073
Total Debt Securities Investments	\$ 21,504,895

Credit risk for alternative investments consist of funds that may include underlying securities including equities, fixed income, real estate, and other types of investments. The schedule above only reflects the credit risk related to debt securities that are directly held by the Foundation.

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Foundation's policy for managing its exposure to fair value loss occurring from interest rate risk is through maintaining diversification of its investments and investment maturities so as to minimize the impact of downturns in the market as stated above.

As of June 30, 2021, the Foundation's debt securities of \$21,504,895 had weighted average maturities of:

<u>Total Fair Value</u>	<u>Less Than 1 Year</u>	<u>1 - 5 Years</u>
\$ 21,504,895	\$ 9,372,172	\$ 12,132,723

Foreign Currency Risk: Foreign currency risk is the risk that changes in exchange rates between the U.S. dollar and foreign currencies could adversely affect an investment's fair value. It is the Foundation's policy to limit its exposure to foreign currency risk by limiting the asset allocation in international investments in accordance with the established targets in the approved investment policy. As of June 30, 2021, the Foundation did not have any direct investments subject to this risk. As of June 30, 2021, the Foundation's assets were held in U.S. currency; the currency risk on international and global assets is absorbed by the underlying investments managers.

Investments held by West Florida Historic Preservation, Inc. at June 30, 2021, consist of certificates of deposits totaling \$179,506.

4. Receivables

Accounts Receivable. Accounts receivable represent amounts for student tuition and fees, contract and grant reimbursements due from third parties, various sales and services provided to students and third parties, and interest accrued on investments and loans receivable. As of June 30, 2021, the University reported the following amounts as accounts receivable:

<u>Description</u>	<u>Amount</u>
Contracts and Grants	\$ 16,372,648
Student Tuition and Fees	2,732,374
Other	<u>39,584</u>
Gross Accounts Receivable	19,144,606
Less Allowances for Doubtful Accounts	<u>463,959</u>
Total Accounts Receivable	<u><u>\$ 18,680,647</u></u>

Allowances for doubtful accounts are reported based on management's best estimate as of fiscal year end considering type, age, collection history, and other factors considered appropriate. No allowance has been accrued for contracts and grants receivable. University management considers these to be fully collectible.

5. Due From State

The amount due from State consists of \$2,875,234 of Capital Improvement Fee Trust Funds for renovation and construction of University facilities.

6. Due To Component Units

The \$3,037,185 reported as due to component units consists primarily of amounts owed by the University to the Foundation totaling \$3,035,079, comprised of cash deposits on hold at the University for the Foundation for direct charge for services provided by the University and for lost housing revenue funded from Higher Education Emergency Relief Funds II institutional aid. The remaining difference of \$2,106 is related to UWF Business Enterprises, Inc. cash deposits on hold for direct charges for services provided by the University. Pursuant to agreements in place between the University and the direct-support organizations (DSOs), each DSO can deposit funds at the University to use services that support their respective operations.

7. Capital Assets

Capital assets activity for the fiscal year ended June 30, 2021, is shown in the following table:

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Nondepreciable Capital Assets:				
Land	\$ 11,589,150	\$ -	\$ -	\$ 11,589,150
Works of Art and Historical Treasures	17,847,057	155,210	1,119,905	16,882,362
Construction in Progress	3,852,831	134,563	524,370	3,463,024
Total Nondepreciable Capital Assets	\$ 33,289,038	\$ 289,773	\$ 1,644,275	\$ 31,934,536
Depreciable Capital Assets:				
Buildings	\$ 221,344,545	\$ 897,050	\$ -	\$ 222,241,595
Infrastructure and Other Improvements	38,872,758	-	-	38,872,758
Furniture and Equipment	41,754,697	2,121,844	6,615,294	37,261,247
Library Resources	27,241,529	-	-	27,241,529
Leasehold Improvements	1,987,430	513,529	-	2,500,959
Computer Software	683,800	-	-	683,800
Total Depreciable Capital Assets	331,884,759	3,532,423	6,615,294	328,801,888
Less, Accumulated Depreciation:				
Buildings	102,070,580	5,195,096	-	107,265,676
Infrastructure and Other Improvements	24,364,229	1,408,176	-	25,772,405
Furniture and Equipment	30,237,721	2,791,350	5,904,011	27,125,060
Library Resources	27,241,529	-	-	27,241,529
Leasehold Improvements	283,391	206,155	-	489,546
Computer Software	681,911	-	-	681,911
Total Accumulated Depreciation	184,879,361	9,600,777	5,904,011	188,576,127
Total Depreciable Capital Assets, Net	\$ 147,005,398	\$ (6,068,354)	\$ 711,283	\$ 140,225,761

8. Long-Term Liabilities

Long-term liabilities of the University at June 30, 2021, include revenue received in advance, loans and notes payable, compensated absences payable, other postemployment benefits payable, and net pension liability. Long-term liabilities activity for the fiscal year ended June 30, 2021, is shown in the following table:

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Revenue Received in Advance	\$ 10,122,273	\$ 2,045,000	\$ 162,027	\$ 12,005,246	\$ 50,359
Loans and Notes Payable	-	233,497	-	233,497	-
Compensated Absences Payable	16,649,571	1,268,674	2,130,774	15,787,471	1,648,792
Other Postemployment Benefits Payable	112,729,335	54,422,736	70,439,666	96,712,405	1,569,183
Net Pension Liability	67,320,120	40,964,929	29,096,267	79,188,782	176,897
Total Long-Term Liabilities	\$ 206,821,299	\$ 98,934,836	\$ 101,828,734	\$ 203,927,401	\$ 3,445,231

Revenue Received in Advance. Revenue received in advance consists primarily of funds received but not yet earned under a grant from the State Economic Development Initiative. Total revenue received in advance at June 30, 2021, amounted to \$12,005,246, with \$50,359 expected to be earned during the 2021-22 fiscal year.

Compensated Absences Payable. Employees earn the right to be compensated during absences for annual leave (vacation) and sick leave earned pursuant to Board of Governors' Regulations, University regulations, and bargaining agreements. Leave earned is accrued to the credit of the employee and records are kept on each employee's unpaid (unused) leave balance. The University reports a liability for the accrued leave; however, State noncapital appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the University expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations. At June 30, 2021, the estimated liability for compensated absences, which includes the University's share of the Florida Retirement System and FICA contributions, totaled \$15,787,471. The current portion of the compensated absences liability, \$1,648,792, is the amount expected to be paid in the coming fiscal year and represents a historical percentage of leave used applied to total accrued leave liability.

Other Postemployment Benefits Payable. The University follows GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for certain postemployment healthcare benefits administered by the State Group Health Insurance Program.

General Information about the OPEB Plan

Plan Description. The Division of State Group Insurance's Other Postemployment Benefits Plan (OPEB Plan) is a multiple-employer defined benefit plan administered by the State of Florida. Pursuant to the provisions of Section 112.0801, Florida Statutes, all employees who retire from the University are eligible to participate in the State Group Health Insurance Program. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. A retiree means any officer or employee who retires under a State retirement system or State optional annuity or retirement program or is placed on disability retirement and who begins receiving retirement benefits immediately after retirement from employment. In addition, any officer or employee who retires under the Florida Retirement System Investment Plan is considered a "retiree" if he or she meets the age and service requirements to qualify for normal retirement or has attained the age of 59.5 years and has the years of service required for vesting. The University subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75. The OPEB Plan contribution requirements and benefit terms necessary for funding the OPEB Plan each year is on a pay-as-you-go basis as established by the Governor's recommended budget and the General Appropriations Act. Retirees are required to enroll in the Federal Medicare (Medicare) program for their primary coverage as soon as they are eligible.

Benefits Provided. The OPEB Plan provides healthcare benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy as described above.

Proportionate Share of the Total OPEB Liability

The University’s proportionate share of the total OPEB liability of \$96,712,405 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2020. At June 30, 2020, the University’s proportionate share, determined by its proportion of total benefit payments made, was 0.939863754624 percent, which was an increase of 0.049303526784 from its proportionate share reported as of June 30, 2019.

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.60 percent
Salary increases	Varies by FRS Class
Discount rate	2.66 percent
Healthcare cost trend rates	
PPO Plan	7.78 percent for 2021, decreasing to an ultimate rate of 4.04 percent for 2076 and later years
HMO Plan	5.66 percent for 2021, decreasing to an ultimate rate of 4.04 percent for 2076 and later years
Retirees’ share of benefit-related costs	100 percent of projected health insurance premiums for retirees

The discount rate was based on the 20-year Standard & Poor’s Municipal Bond Rate Index.

Mortality rates were based on the PUB-2010 mortality tables with fully generational mortality improvement using Scale MP-2018.

The demographic actuarial assumptions for retirement, disability incidence, and withdrawal used in the July 1, 2020, valuation were based on the results of an actuarial experience study for the period January 1, 2010, through December 31, 2014, adopted by the FRS.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the July 1, 2020, valuation were based on a review of recent plan experience done concurrently with the July 1, 2020, valuation.

The following changes have been made since the prior valuation:

- **Census Data** – The census data reflects changes in status for the 12-month period since July 1, 2020.
- **Discount Rate** – The discount rate was updated to utilize the mandated discount rate based on a 20-year Standard & Poor’s Municipal Bond Rate Index as of the measurement date, as required under GASB Statement No. 75. The discount rate decreased from 2.79 percent to 2.66 percent.

- **Mortality** – Mortality rates were updated to align with those used in the actuarial valuation of the Florida Retirement System (FRS) conducted by Milliman as of July 1, 2019. Rates were previously based on RP-2000 mortality tables with fully generational improvement using Scale BB. Underlying tables were updated to use PUB-2010 mortality tables with fully generational mortality improvement using Scale MP-2018. This change decreased the total OPEB liability by about 5 percent.
- **Excise (“Cadillac”) Tax** – The previous valuation conducted as of July 1, 2019, reflected the full impact of the Excise Tax that was to go into effect in 2022. The impact of this change was an increase in liabilities of about 12 percent. Since the previous valuation, this tax was repealed. The current valuation reflects this. The impact of this change is a decrease in the total OPEB liability of about 13 percent.
- **Claims Costs and Premium Rates** – The assumed claims and premiums reflect the actual claims information provided as well as the premiums that are actually being charged to participants. The recent favorable claims experience resulted in lower liabilities as of June 30, 2020.
- **Trend Rate** – The medical trend assumption was updated based on the Getzen Model. Medical trend rates consistent with the August 2020 Report on the Financial Outlook of the Plan were used along with information from the Getzen Model and actuarial judgement. The impact of the trend rate changes is a small decrease in the liability, due primarily to lower trend rates in the first several years.
- **Active Medical Plan Elections** – Most actively employed participants in the Plan are health plan subscribers. Those participants are assumed to continue their current health coverage into retirement. For those who are not currently covered under the health plan, 72 percent are assumed to elect PPO coverage in retirement. The remaining 28 percent are assumed to elect HMO coverage. This assumption is based on guidance provided by the DSGI in an e-mail on September 22, 2020. This change resulted in a small decrease in the total OPEB liability.

Sensitivity of the University’s Proportionate Share of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the University’s proportionate share of the total OPEB liability, as well as what the University’s proportionate share of the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.66 percent) or 1 percentage point higher (3.66 percent) than the current rate:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
University’s proportionate share of the total OPEB liability	\$120,160,679	\$96,712,405	\$78,957,732

Sensitivity of the University’s Proportionate Share of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following table presents the University’s proportionate share of the total OPEB liability, as well as what the University’s proportionate share of the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
University's proportionate share of the total OPEB liability	\$77,328,622	\$96,712,405	\$123,228,567

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.

For the fiscal year ended June 30, 2021, the University recognized OPEB expense of \$6,602,215. At June 30, 2021, the University reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 5,650,638
Change of assumptions or other inputs	12,785,701	36,599,489
Changes in proportion and differences between University benefit payments and proportionate share of benefit payments	16,191,306	-
Transactions subsequent to the measurement date	1,608,467	-
Total	<u>\$ 30,585,474</u>	<u>\$ 42,250,127</u>

Of the total amount reported as deferred outflows of resources related to OPEB, \$1,608,467 resulting from transactions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability and included in OPEB expense in the fiscal year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2022	\$ (2,989,020)
2023	(2,989,020)
2024	(2,989,020)
2025	(2,989,020)
2026	(1,171,541)
Thereafter	(145,499)
Total	<u>\$ (13,273,120)</u>

Net Pension Liability. As a participating employer in the Florida Retirement System (FRS), the University recognizes its proportionate share of the collective net pension liabilities of the FRS cost-sharing multiple-employer defined benefit plans. As of June 30, 2021, the University's proportionate share of the net pension liabilities totaled \$79,188,782. Note 9. includes a complete discussion of defined benefit pension plans.

9. Retirement Plans – Defined Benefit Pension Plans

General Information about the Florida Retirement System (FRS).

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 121, Florida Statutes, also provides for nonintegrated, optional retirement programs in lieu of the FRS to certain members of the Senior Management Service Class employed by the State and faculty and specified employees in the State university system. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the University are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

The University's FRS and HIS pension expense totaled \$15,325,001 for the fiscal year ended June 30, 2021.

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Senior Management Service Class* – Members in senior management level positions.
- *Special Risk Class* – Members who are employed as law enforcement officers and meet the criteria to qualify for this class.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of creditable service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible

for normal retirement benefits at age 60 or at any age after 30 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS-participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age, and/or years of service, average final compensation, and credit service. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on retirement plan and/or the class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>% Value</u>
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Senior Management Service Class	2.00
Special Risk Class	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit

by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2020-21 fiscal year were:

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (1)</u>
FRS, Regular	3.00	10.00
FRS, Senior Management Service	3.00	27.29
FRS, Special Risk	3.00	24.45
Teachers Retirement System, Plan E	6.25	11.90
Deferred Retirement Option Program (applicable to members from all of the above classes)	0.00	16.98
FRS, Reemployed Retiree	(2)	(2)

(1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The University’s contributions to the Plan totaled \$5,087,776 for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the University reported a liability of \$62,220,251 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The University’s proportionate share of the net pension liability was based on the University’s 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the University’s proportionate share was 0.143558225 percent, which was a decrease of 0.005886887 from its proportionate share measured as of June 30, 2019.

For the year ended June 30, 2021, the University recognized pension expense of \$13,610,422. In addition, the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,381,296	\$ -
Change of assumptions	11,263,845	-
Net difference between projected and actual earnings on FRS Plan investments	3,704,654	-
Changes in proportion and differences between University contributions and proportionate share of contributions	941,169	1,492,991
University FRS contributions subsequent to the measurement date	5,087,776	-
Total	\$ 23,378,740	\$ 1,492,991

The deferred outflows of resources totaling \$5,087,776, resulting from University contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2022	\$ 3,716,791
2023	5,520,117
2024	4,590,760
2025	2,578,225
2026	392,080
Total	\$ 16,797,973

Actuarial Assumptions. The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.25 percent, average, including inflation
Investment rate of return	6.80 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.2%	2.2%	1.2%
Fixed Income	19.0%	3.0%	2.9%	3.5%
Global Equity	54.2%	8.0%	6.7%	17.1%
Real Estate (Property)	10.3%	6.4%	5.8%	11.7%
Private Equity	11.1%	10.8%	8.1%	25.7%
Strategic Investments	4.4%	5.5%	5.3%	6.9%
Total	<u>100.0%</u>			
Assumed inflation - Mean			2.4%	1.7%

(1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.80 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2020 valuation was updated from 6.90 percent to 6.80 percent.

Sensitivity of the University's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the University's proportionate share of the net pension liability calculated using the discount rate of 6.80 percent, as well as what the University's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.80 percent) or 1 percentage point higher (7.80 percent) than the current rate:

	<u>1% Decrease (5.80%)</u>	<u>Current Discount Rate (6.80%)</u>	<u>1% Increase (7.80%)</u>
University's proportionate share of the net pension liability	\$99,355,283	\$62,220,251	\$31,204,909

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

Payables to the Pension Plan. At June 30, 2021, the University reported a payable of \$430,434 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2021.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement with

a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2021, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The University contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The University's contributions to the HIS Plan totaled \$749,137 for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the University reported a liability of \$16,968,531 for its proportionate share of the net pension liability. The current portion of the net pension liability is the University's proportionate share of benefit payments expected to be paid within 1 year, net of the University's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The University's proportionate share of the net pension liability was based on the University's 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the University's proportionate share was 0.138974263 percent, which was a decrease of 0.002712256 from its proportionate share measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the University recognized pension expense of \$1,714,579. In addition, the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 694,116	\$ 13,090
Change of assumptions	1,824,600	986,654
Net difference between projected and actual earnings on HIS Plan investments	13,548	-
Changes in proportion and differences between University HIS contributions and proportionate share of HIS contributions	622,215	293,481
University HIS contributions subsequent to the measurement date	749,137	-
Total	\$ 3,903,616	\$ 1,293,225

The deferred outflows of resources totaling \$749,137, resulting from University contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2022	\$ 692,977
2023	468,792
2024	87,324
2025	180,194
2026	242,376
Thereafter	189,591
Total	\$ 1,861,254

Actuarial Assumptions. The total pension liability at July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.25 percent, average, including inflation
Municipal bond rate	2.21 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018. This is a change from the prior year mortality assumption which was based on the Generational RP-2000 with Projection Scale BB tables.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 2.21 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate used in the 2020 valuation was updated from 3.50 percent to 2.21 percent.

Sensitivity of the University’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the University’s proportionate share of the net pension liability calculated using the discount rate of 2.21 percent, as well as what the University’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21 percent) or 1 percentage point higher (3.21 percent) than the current rate:

	<u>1% Decrease (1.21%)</u>	<u>Current Discount Rate (2.21%)</u>	<u>1% Increase (3.21%)</u>
University's proportionate share of the net pension liability	\$19,614,865	\$16,968,531	\$14,802,515

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Annual Comprehensive Financial Report.

Payables to the Pension Plan. At June 30, 2021, the University reported a payable of \$75,966 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2021.

10. Retirement Plans – Defined Contribution Pension Plans

FRS Investment Plan. The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. University employees already participating in the State University System Optional Retirement Program or DROP are not eligible to participate in the Investment Plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Service retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contributions, that are based on salary and membership class (Regular Class, Senior Management Service Class, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2020-21 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	6.30
FRS, Senior Management Service	7.67
FRS, Special Risk Regular	14.00

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the FRS Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested

for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2021, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the University.

After termination and applying to receive benefits, the member may roll over vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The University's Investment Plan pension expense totaled \$1,334,279 for the fiscal year ended June 30, 2021.

State University System Optional Retirement Program. Section 121.35, Florida Statutes, provides for an Optional Retirement Program (Program) for eligible university instructors and administrators. The Program is designed to aid State universities in recruiting employees by offering more portability to employees not expected to remain in the FRS for 8 or more years.

The Program is a defined contribution plan, which provides full and immediate vesting of all contributions submitted to the participating companies on behalf of the participant. Employees in eligible positions can make an irrevocable election to participate in the Program, rather than the FRS, and purchase retirement and death benefits through contracts provided by certain insurance carriers. The employing university contributes 5.14 percent of the participant's salary to the participant's account, 3.44 percent to cover the unfunded actuarial liability of the FRS pension plan, and 0.01 percent to cover administrative costs, for a total of 8.59 percent, and employees contribute 3 percent of the employee's salary. Additionally, the employee may contribute, by payroll deduction, an amount not to exceed the percentage contributed by the University to the participant's annuity account. The contributions are invested in the company or companies selected by the participant to create a fund for the purchase of annuities at retirement.

The University's contributions to the Program totaled \$3,608,531, and employee contributions totaled \$2,128,213 for the 2020-21 fiscal year.

11. Construction Commitment

The University's construction commitment at June 30, 2021, was as follows:

<u>Project Description</u>	<u>Total Commitment</u>	<u>Completed to Date</u>	<u>Balance Committed</u>
Medium Voltage Switchgear Replacement Project	\$ 3,500,733	\$ 3,463,024	\$ 37,709

12. Risk Management Programs

The University is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Pursuant to

Section 1001.72(2), Florida Statutes, the University participates in State self-insurance programs providing insurance for property and casualty, workers' compensation, general liability, fleet automotive liability, Federal Civil Rights, and employment discrimination liability. During the 2020-21 fiscal year, for property losses, the State retained the first \$2 million per occurrence for all perils except named windstorm and flood. The State retained the first \$2 million per occurrence with an annual aggregate retention of \$40 million for named windstorm and flood losses. After the annual aggregate retention, losses in excess of \$2 million per occurrence were commercially insured up to \$62.75 million for named windstorm and flood through February 14, 2021, and decreased to \$57.5 million starting February 15, 2021. For perils other than named windstorm and flood, losses in excess of \$2 million per occurrence were commercially insured up to \$162.25 million through February 14, 2021, and increased to \$167.5 million starting February 15, 2021; and losses exceeding those amounts were retained by the State. No excess insurance coverage is provided for workers' compensation, general and automotive liability, Federal Civil Rights and employment action coverage; all losses in these categories are completely self-insured by the State through the State Risk Management Trust Fund established pursuant to Chapter 284, Florida Statutes. Payments on tort claims are limited to \$200,000 per person and \$300,000 per occurrence as set by Section 768.28(5), Florida Statutes. Calculation of premiums considers the cash needs of the program and the amount of risk exposure for each participant. Settlements have not exceeded insurance coverage during the past 3 fiscal years.

Pursuant to Section 110.123, Florida Statutes, University employees may obtain healthcare services through participation in the State group health insurance plan or through membership in a health maintenance organization plan under contract with the State. The State's risk financing activities associated with State group health insurance, such as risk of loss related to medical and prescription drug claims, are administered through the State Employees Group Health Insurance Trust Fund. It is the practice of the State not to purchase commercial coverage for the risk of loss covered by this Fund. Additional information on the State's group health insurance plan, including the actuarial report, is available from the Florida Department of Management Services, Division of State Group Insurance.

13. Litigation

The University is involved in several pending and threatened legal actions. The range of potential loss from all such claims and actions, as estimated by the University's legal counsel and management, should not materially affect the University's financial position.

14. Functional Distribution of Operating Expenses

The functional classification of an operating expense (instruction, research, etc.) is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. For example, activities of an academic department for which the primary departmental function is instruction may include some activities other than direct instruction such as research and public service. However, when the primary mission of the department consists of instructional program elements, all expenses of the department are reported under the instruction classification. The operating expenses on the statement of revenues, expenses, and changes in net position are presented by natural classifications. The following are those same expenses presented in functional classifications as recommended by NACUBO:

<u>Functional Classification</u>	<u>Amount</u>
Instruction	\$ 66,004,812
Research	13,613,011
Public Services	23,099,158
Academic Support	29,730,491
Student Services	11,906,922
Institutional Support	26,858,386
Operation and Maintenance of Plant	12,507,338
Scholarships, Fellowships, and Waivers	28,586,665
Depreciation	9,600,777
Auxiliary Enterprises	21,884,904
Loan Operations	10,082
Total Operating Expenses	<u>\$ 243,802,546</u>

15. Discretely Presented Component Units

The University has three discretely presented component units as discussed in Note 1. These component units comprise 100 percent of the transactions and account balances of the aggregate discretely presented component units columns of the financial statements. The following financial information is from the most recently available audited financial statements for the component units:

Condensed Statement of Net Position

	<u>Direct-Support Organizations</u>			<u>Total</u>
	<u>University of West Florida Foundation, Inc. 6-30-21</u>	<u>West Florida Historic Preservation, Inc. 6-30-21</u>	<u>UWF Business Enterprises, Inc. 6-30-21</u>	
Assets:				
Current Assets	\$ 17,621,031	\$ 2,015,304	\$ 898,948	\$ 20,535,283
Capital Assets, Net	48,154,304	4,386,457	3,763,953	56,304,714
Other Noncurrent Assets	126,148,188	834	-	126,149,022
Total Assets	191,923,523	6,402,595	4,662,901	202,989,019
Liabilities:				
Current Liabilities	3,607,103	118,352	597,905	4,323,360
Noncurrent Liabilities	37,759,953	278,690	8,376,128	46,414,771
Total Liabilities	41,367,056	397,042	8,974,033	50,738,131
Deferred Inflows of Resources	1,904,789	-	-	1,904,789
Net Position:				
Net Investment in Capital Assets	9,998,870	4,386,457	3,763,953	18,149,280
Restricted Nonexpendable	66,401,120	-	-	66,401,120
Restricted Expendable	68,588,137	209,429	-	68,797,566
Unrestricted	3,663,551	1,409,667	(8,075,085)	(3,001,867)
Total Net Position	<u>\$ 148,651,678</u>	<u>\$ 6,005,553</u>	<u>\$ (4,311,132)</u>	<u>\$ 150,346,099</u>

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	Direct-Support Organizations			Total
	University of West Florida Foundation, Inc. 6-30-21	West Florida Historic Preservation, Inc. 6-30-21	UWF Business Enterprises, Inc. 6-30-21	
Operating Revenues	\$ 14,025,274	\$ 800,397	\$ 1,036,306	\$ 15,861,977
Depreciation Expense	(3,124,229)	(430,967)	(139,379)	(3,694,575)
Operating Expenses	(6,674,581)	(1,070,774)	(669,973)	(8,415,328)
Operating Income (Loss)	4,226,464	(701,344)	226,954	3,752,074
Net Nonoperating Revenues (Expenses):				
Nonoperating Revenues	29,655,648	350,969	-	30,006,617
Interest Expense	(1,445,825)	-	-	(1,445,825)
Other Nonoperating Expenses	(4,801,659)	-	-	(4,801,659)
Net Nonoperating Revenues	23,408,164	350,969	-	23,759,133
Other Revenues	2,806,534	-	-	2,806,534
Increase (Decrease) in Net Position	30,441,162	(350,375)	226,954	30,317,741
Net Position, Beginning of Year	118,210,516	6,355,928	(4,538,086)	120,028,358
Net Position, End of Year	\$ 148,651,678	\$ 6,005,553	\$ (4,311,132)	\$ 150,346,099

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the University's Proportionate Share of the Total Other Postemployment Benefits Liability

	2020	2019	2018	2017	2016
University's proportion of the total other postemployment benefits liability	0.94%	0.89%	0.79%	0.79%	0.77%
University's proportionate share of the total other postemployment benefits liability	\$ 96,712,405	\$ 112,729,335	\$ 83,357,000	\$ 85,002,000	\$ 91,051,000
University's covered-employee payroll	\$ 94,633,730	\$ 91,294,267	\$ 94,792,234	\$ 84,509,945	\$ 80,338,474
University's proportionate share of the total other postemployment benefits liability as a percentage of its covered-employee payroll	102.20%	123.48%	87.94%	100.58%	113.33%

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**Schedule of the University's Proportionate Share of the Net Pension Liability –
Florida Retirement System Pension Plan**

	<u>2020 (1)</u>	<u>2019 (1)</u>	<u>2018 (1)</u>	<u>2017 (1)</u>
University's proportion of the FRS net pension liability	0.143558225%	0.149445112%	0.151231440%	0.145922896%
University's proportionate share of the FRS net pension liability	\$ 62,220,251	\$ 51,466,816	\$ 45,551,694	\$ 43,163,014
University's covered payroll (2)	\$ 92,298,070	\$ 90,132,197	\$ 87,347,832	\$ 84,767,273
University's proportionate share of the FRS net pension liability as a percentage of its covered payroll	67.41%	57.10%	52.15%	50.92%
FRS Plan fiduciary net position as a percentage of the FRS total pension liability	78.85%	82.61%	84.26%	83.89%

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes defined benefit plan actives, investment plan members, State university system optional retirement program members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

Schedule of University Contributions – Florida Retirement System Pension Plan

	<u>2021 (1)</u>	<u>2020 (1)</u>	<u>2019 (1)</u>	<u>2018 (1)</u>
Contractually required FRS contribution	\$ 5,087,776	\$ 4,769,804	\$ 4,633,877	\$ 4,309,975
FRS contributions in relation to the contractually required contribution	<u>(5,087,776)</u>	<u>(4,769,804)</u>	<u>(4,633,877)</u>	<u>(4,309,975)</u>
FRS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
University's covered payroll (2)	\$ 86,958,969	\$ 92,298,070	\$ 90,132,197	\$ 87,347,832
FRS contributions as a percentage of covered payroll	5.85%	5.17%	5.14%	4.93%

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes defined benefit plan actives, investment plan members, State university system optional retirement plan members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>	<u>2013 (1)</u>
0.143843124%	0.136590124%	0.123943291%	0.101621006%
\$ 36,320,502	\$ 17,642,446	\$ 7,562,363	\$ 17,493,498
\$ 80,346,498	\$ 72,474,365	\$ 65,432,933	\$ 80,062,817
45.20%	24.34%	11.56%	21.85%
84.88%	92.00%	96.09%	88.54%

<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>
\$ 3,798,732	\$ 3,507,844	\$ 3,330,183	\$ 2,714,884
<u>(3,798,732)</u>	<u>(3,507,844)</u>	<u>(3,330,183)</u>	<u>(2,714,884)</u>
\$ -	\$ -	\$ -	\$ -
\$ 84,767,273	\$ 80,346,498	\$ 72,474,365	\$ 65,432,933
4.48%	4.37%	4.59%	4.15%

**Schedule of the University's Proportionate Share of the Net Pension Liability –
Health Insurance Subsidy Pension Plan**

	<u>2020 (1)</u>	<u>2019 (1)</u>	<u>2018 (1)</u>	<u>2017 (1)</u>
University's proportion of the HIS net pension liability	0.138974263%	0.141686519%	0.141160531%	0.140025649%
University's proportionate share of the HIS net pension liability	\$ 16,968,531	\$ 15,853,304	\$ 14,940,590	\$ 14,972,187
University's covered payroll (2)	\$ 47,765,677	\$ 46,974,798	\$ 45,786,177	\$ 44,164,277
University's proportionate share of the HIS net pension liability as a percentage of its covered payroll	35.52%	33.75%	32.63%	33.90%
HIS Plan fiduciary net position as a percentage of the HIS total pension liability	3.00%	2.63%	2.15%	1.64%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

Schedule of University Contributions – Health Insurance Subsidy Pension Plan

	<u>2021 (1)</u>	<u>2020 (1)</u>	<u>2019 (1)</u>	<u>2018 (1)</u>
Contractually required HIS contribution	\$ 749,137	\$ 800,844	\$ 786,771	\$ 765,517
HIS contributions in relation to the contractually required HIS contribution	<u>(749,137)</u>	<u>(800,844)</u>	<u>(786,771)</u>	<u>(765,517)</u>
HIS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
University's covered payroll (2)	\$ 44,973,100	\$ 47,765,677	\$ 46,974,798	\$ 45,786,177
HIS contributions as a percentage of covered payroll	1.67%	1.68%	1.67%	1.67%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>	<u>2013 (1)</u>
0.141032901%	0.128838678%	0.118618004%	0.113527947%
\$ 16,436,799	\$ 13,139,518	\$ 11,091,073	\$ 9,884,100
\$ 43,134,639	\$ 38,823,836	\$ 34,892,579	\$ 32,980,756
38.11%	33.84%	31.79%	29.97%
0.97%	0.50%	0.99%	1.78%

<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>
\$ 741,056	\$ 722,884	\$ 492,502	\$ 406,345
<u>(741,056)</u>	<u>(722,884)</u>	<u>(492,502)</u>	<u>(406,345)</u>
\$ -	\$ -	\$ -	\$ -
\$ 44,164,277	\$ 43,134,639	\$ 38,823,836	\$ 34,892,579
1.68%	1.68%	1.27%	1.16%

1. Schedule of the University's Proportionate Share of the Total Other Postemployment Benefits Liability

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

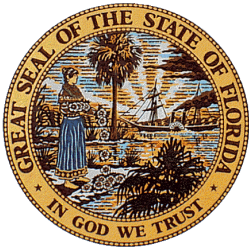
Changes of Assumptions. The discount rate was updated to utilize the mandated discount rate based on a 20-year Standard & Poor's Municipal Bond Rate Index as of the measurement date, as required under GASB Statement No. 75. The discount rate decreased from 2.79 percent to 2.66 percent. Mortality rates were updated to align with those used in the actuarial valuation of the Florida Retirement System (FRS) conducted by Milliman as of July 1, 2019. Rates were previously based on RP-2000 mortality tables with fully generational improvement using Scale BB. Underlying tables were updated to use PUB-2010 mortality tables with fully generational improvement using Scale MP-2018. The previous valuation conducted as of July 1, 2019, reflected the full impact of the Excise Tax that was to go into effect in 2022. Since the previous valuation, this tax was repealed. The current valuation reflects this. The impact of these changes is a decrease in the total OPEB liability. Refer to Note 8. to the financial statements for further details.

2. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan

Changes of Assumptions. The long-term expected rate of return decreased from 6.90 percent to 6.80 percent, and the assumed inflation decreased from 2.60 percent to 2.40 percent.

3. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan

Changes of Assumptions. The municipal rate used to determine the total pension liability decreased from 3.50 percent to 2.21 percent, the assumed inflation decreased from 2.60 percent to 2.40 percent, and the active member mortality assumption was updated.



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the University of West Florida, a component unit of the State of Florida, and its aggregate discretely presented component units as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 15, 2022, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control

that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 15, 2022

UWF Board of Trustees Meeting
Audit & Compliance Committee
May 19, 2022

Issue: State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards for Fiscal Year Ended June 30, 2021 Audit Report
[Annual Federal Funds Audit by Auditor General]

Proposed action: Acceptance

Background information: On March 30, 2022, the State of Florida Auditor General released its report on the statewide audit of the Federal funds for fiscal year 2020/21, which includes the University of West Florida. The report includes the results of the audit of the State of Florida's financial statements with regard to compliance and internal control over financial reporting and their audit of the State's Federal awards programs. UWF had no findings in this audit report.

Prior Audit Findings/Current Status

There were no findings in the prior audit.

Recommendation:

Acceptance of the Auditor General's State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards Audit Report FY 2020/21.

Implementation Plan: Not Applicable

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees for the University of West Florida

Supporting documents:

Florida Auditor General's report State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards (Report Number 2022-189)

Prepared by: Cindy Talbert, Chief Audit Executive, 474-2638, ctalbert@uwf.edu

Presented by: Cindy Talbert

STATE OF FLORIDA AUDITOR GENERAL

Financial and Federal Single Audit

**STATE OF FLORIDA
COMPLIANCE AND INTERNAL CONTROLS
OVER FINANCIAL REPORTING
AND FEDERAL AWARDS**

In Accordance With the Uniform Guidance

For the Fiscal Year Ended
June 30, 2021



Sherrill F. Norman, CPA
Auditor General

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

Please address inquiries regarding financial statements findings directly to Josh Barrett, CPA, Audit Manager, by e-mail at joshubarrett@aud.state.fl.us or by telephone at (850) 412-2804.

Please address all other inquiries regarding this report to Samantha Perry, CPA, Audit Manager, by e-mail at samanthaperry@aud.state.fl.us or by telephone at (850) 412-2762.

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**STATE OF FLORIDA
COMPLIANCE AND INTERNAL CONTROLS OVER
FINANCIAL REPORTING AND FEDERAL AWARDS
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SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

The State of Florida's basic financial statements, except for the effects of the matters described in the INDEPENDENT AUDITOR'S REPORT "Basis for Qualified Opinions on Business-Type Activities and Reemployment Assistance Fund" paragraph, as of and for the fiscal year ended June 30, 2021, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our report is included in the Florida Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021, issued by the Chief Financial Officer.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

We noted and consider the following matters involving internal control over financial reporting and its operation to be material weaknesses:

- The Florida Department of Financial Services did not prepare and furnish financial statements to the Auditor General or prepare and publish the ACFR within statutorily prescribed time periods. (Finding No. 2021-001)
- During the first three quarters of the 2020-21 fiscal year, Florida Department of Economic Opportunity (FDEO) management continued to bypass a key Reemployment Assistance Claims and Benefits Information System internal control, thereby increasing the risk of improper unemployment insurance (UI) benefit payments and undetected material misstatements. (Finding No. 2021-002)
- For the 2019-20 and 2020-21 fiscal years, the FDEO did not record all accounts payables, receivables, UI benefit payments, or amounts due from the Federal Government for UI benefit payments compensable by June 30 but paid during the period July 1 through September 30. (Finding No. 2021-003)
- The FDEO did not record all UI benefits paid and corresponding amounts due from the Federal Government for the 2020-21 fiscal year. (Finding No. 2021-004)

We noted and consider the following matter involving internal control over financial reporting and its operation to be a significant deficiency:

- The Florida Department of Revenue did not record the fiscal year-end net receivables or related unavailable revenue for sales and use taxes and fees estimated to be collected after July 31, 2021, or reverse the prior year unavailable revenue closing balance for sales and use taxes and fees. (Finding No. 2021-005)

We noted the following additional matters that we reported to management but do not consider to be significant deficiencies:

- FDEO procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State's SEFA were incorrect. (Finding No. AM 2021-01)
- Florida Department of Education (FDOE) procedures for preparing the SEFA data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State's SEFA were incorrect. (Finding No. AM 2021-02)

- Florida Department of Elder Affairs procedures for preparing the SEFA data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect. (Finding No. AM 2021-03)
- The Florida Department of Children and Families (FDCF) did not properly report amounts for four Federal programs on the SEFA. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect. (Finding No. AM 2021-04)
- Florida Agency for Health Care Administration procedures for preparing the SEFA data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect. (Finding No. AM 2021-05)

SUMMARY OF REPORT ON FEDERAL AWARDS

State agencies, universities, and colleges administered approximately 561 Federal awards programs and program clusters during the 2020-21 fiscal year. Expenditures for the 20 major programs totaled \$52 billion or approximately 70 percent of the total expenditures of \$74 billion reported on the Schedule of Expenditures of Federal Awards.

Compliance requirements for Federal awards programs are established in the *Office of Management and Budget (OMB) Compliance Supplement*. Types of compliance requirements include: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Equipment and Real Property Management; Matching, Level of Effort, Earmarking; Period of Performance; Procurement and Suspension and Debarment; Program Income; Reporting; Subrecipient Monitoring; and Special Tests and Provisions.

Compliance

The State of Florida complied, in all material respects, with the compliance requirements applicable to each of its major Federal awards programs, except as described in the following instances:

- For the Unemployment Insurance (UI) program, we are unable to express, and do not express, an opinion on the FDEO’s compliance with the Reporting and Special Tests and Provisions – UI Program Integrity – Overpayments compliance requirements because the FDEO did not maintain records to support the amounts reported in Federal Performance Reports and could not provide accurate data for the period July 2020 through June 2021 demonstrating that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset. (Finding Nos. 2021-032 and 2021-034)
- For the Coronavirus Relief Fund (CRF) program, we are unable to express, and do not express, an opinion on the Florida Executive Office of the Governor’s compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting compliance requirements because the allowability of claimed CRF expenditures was not always supported by appropriate records or methodology. (Finding No. 2021-040)
- For the English Language Acquisition State Grants and Education Stabilization Fund (ESF) programs, we are unable to express, and do not express, an opinion on the FDOE’s compliance with the Reporting compliance requirement because the FDOE could not provide records from the Federal Funding Accountability and Transparency Act Subaward Reporting System demonstrating that subawards were timely reported with the information required by the Federal Funding Accountability and Transparency Act. (Finding No. 2021-046)

- For the ESF program, we are unable to express, and do not express, an opinion on the FDOE's compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Equipment and Real Property Management, and Reporting compliance requirements because FDOE monitoring activities did not validate the allowability of actual subrecipient ESF program expenditures nor did the FDOE require all subrecipients to provide a Budget Narrative Form documenting the financial plan and uses of funds for carrying out project objectives, services, and activities. (Finding No. 2021-056)
- The Florida Division of Emergency Management (FDEM) did not report subaward information required by the Federal Funding Accountability and Transparency Act in the Federal Funding Accountability and Transparency Act Subaward Reporting System, which resulted in an opinion qualification. (Finding No. 2021-010 – Wildfires and Hurricanes Indemnity Program (WHIP) Plus)
- The FDEO did not always ensure or timely ensure that UI claimants complied with the participation requirements of the Reemployment Services and Eligibility Assessments program, which resulted in an opinion qualification. (Finding No. 2021-035 – Unemployment Insurance)
- The FDEM did not monitor the activities of CRF subrecipients, which resulted in an opinion qualification. (Finding No. 2021-041 – CRF)
- The FDOE did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or perform monitoring activities based on the assessed risk of noncompliance, which resulted in an opinion qualification. (Finding No. 2021-056 – ESF)
- The FDCF did not always timely review and process Income Eligibility and Verification System data exchange responses, which resulted in an opinion qualification. (Finding No. 2021-072 – Temporary Assistance for Needy Families)
- The FDEM did not timely report subaward information required by the Federal Funding Accountability and Transparency Act in the Federal Funding Accountability and Transparency Act Subaward Reporting System, which resulted in an opinion qualification. (Finding No. 2021-089 - Disaster Grants – Public Assistance (Presidentially Declared Disasters))
- The FDEM did not monitor subrecipients in accordance with FDEM procedures. In addition, the FDEM did not always timely document the review of subrecipient audit reports, determine whether a management decision was required, or issue management decisions for subrecipient audit findings, which resulted in an opinion qualification. (Finding No. 2021-091 – Disaster Grants - Public Assistance (Presidentially Declared Disasters))

The results of our audit also disclosed other instances of noncompliance pertaining to programs administered by various State agencies as described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. Some of the instances of noncompliance resulted in questioned costs subject to disallowance by the grantor agency.

Internal Control Over Compliance

We noted numerous matters at various State agencies involving internal control over compliance and its operation that we consider to be material weaknesses or significant deficiencies. Material weaknesses and significant deficiencies are described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** and pertained to several compliance requirements. The instances described in the previous paragraphs on compliance for the WHIP Plus program (Finding No. 2021-010), UI program (Finding Nos. 2021-032, 2021-034, and 2021-035), CRF program (Finding Nos. 2021-040 and 2021-041), English Language Acquisition State Grants program (Finding No. 2021-046), ESF program (Finding Nos. 2021-046 and

2021-056), Temporary Assistance for Needy Families program (Finding No. 2021-072), and Disaster Grants – Public Assistance (Presidentially Declared Disasters) program (Finding Nos. 2021-089 and 2021-091), are deficiencies in internal control over compliance considered to be material weaknesses.

SUMMARY OF REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The State’s **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** (SEFA) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the State’s basic financial statements. The State’s SEFA does not include Federal awards expenditures for the State’s blended component units; CareerSource Florida, Inc. and the Florida Commission on Community Service; discretely presented component units of the State’s universities and colleges; or discretely presented component units other than the State’s universities and colleges. In our opinion, the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

AUDIT SCOPE

As a condition of receiving Federal funds, the OMB requires, as described in the Uniform Guidance, an audit of the State’s financial statements and major Federal awards programs. Pursuant to Section 11.45, Florida Statutes, we conducted an audit of the basic financial statements of the State of Florida as of and for the fiscal year ended June 30, 2021. We also subjected supplementary information contained in the State’s Annual Comprehensive Financial Report and the State’s SEFA to auditing procedures applied in our audit of the basic financial statements. Additionally, we audited the State’s compliance with governing requirements for the Federal awards programs and program clusters that we identified as major programs for the fiscal year ended June 30, 2021. We also performed procedures to assess the reasonableness of the **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS** prepared by the State of Florida.

AUDIT OBJECTIVES

The objectives of our audit were to:

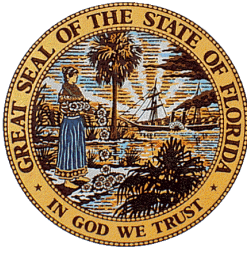
- Express opinions concerning whether the State’s basic financial statements were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- Express an opinion concerning whether the State’s SEFA was presented fairly, in all material respects, in relation to the State’s basic financial statements as a whole.
- Obtain an understanding of the internal control over financial reporting and the internal control over compliance for each major Federal awards program or program cluster, assess the control risk, and perform tests of controls, unless the controls were deemed to be ineffective.
- Express opinions concerning whether the State complied, in all material respects, with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect applicable to each of the major Federal awards programs and program clusters.
- Determine whether management had taken appropriate actions to correct deficiencies noted in our previous audit reports.

- Assess the reasonableness of the Summary Schedule of Prior Audit Findings prepared by the State.

AUDIT METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Uniform Guidance.

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Sherrill F. Norman, CPA
Auditor General

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Florida, as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the State of Florida's basic financial statements, and have issued our report thereon dated March 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the Prepaid College Program Fund, Florida Turnpike System, Hurricane Catastrophe Fund, College Savings Plan and the trust fund maintained by the State Board of Administration to account for the investments of the Public Employee Optional Retirement Program, assets and investment income of the Florida Retirement System Defined Benefit Pension Plan, the Florida Housing Finance Corporation, Citizens Property Insurance Corporation, component units related to the State's universities and colleges, and certain other funds and entities as described in our report on the State of Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the **Financial Statements Findings** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in Finding Nos. 2021-001, 2021-002, 2021-003, and 2021-004 in the **Financial Statements Findings** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in Finding No. 2021-005 in the **Financial Statements Findings** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, administrative rules, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance with State law that is required to be reported under *Government Auditing Standards* and which is described in Finding No. 2021-001 in the **Financial Statements Findings** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

Additional Matters

We noted five additional matters that were reported to management as Finding Nos. AM 2021-01, AM 2021-02, AM 2021-03, AM 2021-04, and AM 2021-05 in the **ADDITIONAL MATTERS** section as listed in the table of contents.

Management Responses to Findings

Management responses to the material weaknesses and significant deficiency identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** Financial Statements Finding Nos. 2021-001, 2021-002, 2021-003, 2021-004, and 2021-005. Management responses to the additional matters identified in our audit are included in the **ADDITIONAL MATTERS**

section as listed in the table of contents. The responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

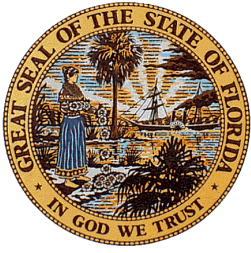
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 29, 2022

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Auditor General

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited the State of Florida's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State of Florida's major Federal programs for the fiscal year ended June 30, 2021. The State of Florida's major Federal programs are identified in the **Summary of Auditor's Results** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

The State of Florida's basic financial statements include the operations of component units which expended Federal awards during the fiscal year ended June 30, 2021, that are not included in the State's **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**. Our audit of the State of Florida's major Federal programs did not include the operations of the blended component units, CareerSource Florida, Inc. and the Florida Commission on Community Service; discretely presented component units of the State of Florida's universities and colleges; or discretely presented component units other than the State of Florida's universities and colleges. As applicable, Federal awards administered by these component units are the subjects of audits completed by other auditors. Our audit also did not include the operations of the Legislature.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Florida's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*,

issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the State of Florida’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 qualified and unmodified opinions on compliance for major Federal programs. However, our audit does not provide a legal determination of the State of Florida’s compliance.

Basis for Qualified Opinion on Wildfires and Hurricanes Indemnity Program Plus, Unemployment Insurance, Coronavirus Relief Fund, English Language Acquisition State Grants, Education Stabilization Fund, Temporary Assistance for Needy Families, and Disaster Grants – Public Assistance (Presidentially Declared Disasters)

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, the State of Florida did not comply with the requirements regarding the following:

Finding No. 2021-	Assistance Listing Nos.	Major Program (or Cluster) Name	Compliance Requirement
010	10.129	Wildfires and Hurricanes Indemnity Program Plus	Reporting
035	17.225	Unemployment Insurance	Special Tests and Provisions – UI Reemployment Programs: Worker Profiling and Reemployment Services and Reemployment Services and Eligibility Assessments
041	21.019	Coronavirus Relief Fund	Subrecipient Monitoring
056	84.425 C, D	Education Stabilization Fund	Subrecipient Monitoring
072	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System
089	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Reporting
091	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the State of Florida to comply with the requirements applicable to the respective programs.

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we were unable to obtain sufficient appropriate audit evidence supporting that the State of Florida complied with requirements regarding the following:

Finding No. 2021-	Assistance Listing Nos.	Major Program (or Cluster) Name	Compliance Requirement
032	17.225	Unemployment Insurance	Reporting
034	17.225	Unemployment Insurance	Special Tests and Provisions – UI Program Integrity - Overpayments
040	21.019	Coronavirus Relief Fund	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting
046	84.365	English Language Acquisition State Grants	Reporting
046	84.425, C, D, R	Education Stabilization Fund	Reporting
056	84.425 C, D	Education Stabilization Fund	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Equipment and Real Property Management, and Reporting

Consequently, we were unable to determine whether the State of Florida complied with those requirements applicable to the program.

Qualified Opinion on Wildfires and Hurricanes Indemnity Program Plus, Unemployment Insurance, Coronavirus Relief Fund, English Language Acquisition State Grants, Education Stabilization Fund, Temporary Assistance for Needy Families, and Disaster Grants – Public Assistance (Presidentially Declared Disasters)

In our opinion, except for the noncompliance and possible effects of the matters described in the Basis for Qualified Opinion paragraphs, the State of Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Wildfires and Hurricanes Indemnity Program Plus, Unemployment Insurance, Coronavirus Relief Fund, English Language Acquisition State Grants, Education Stabilization Fund, Temporary Assistance for Needy Families, and Disaster Grants – Public Assistance (Presidentially Declared Disasters) programs for the fiscal year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major Federal programs identified in the **Summary of Auditor’s Results** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** for the fiscal year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** as:

Finding Nos. 2021-:

012	013	031	033
039	057	064	065
066	067	070	071
076	079	080	081
082	083	090	

Our opinion on each major Federal program is not modified with respect to these matters.

The State of Florida's responses to the noncompliance findings identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State of Florida's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the following findings and included in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses:

Finding No. 2021-	Assistance Listing Nos.	Major Program (or Cluster) Name	Compliance Requirements
010	10.129	Wildfires and Hurricanes Indemnity Program Plus	Reporting
032	17.225	Unemployment Insurance	Reporting
034	17.225	Unemployment Insurance	Special Tests and Provisions – UI Program Integrity - Overpayments
035	17.225	Unemployment Insurance	Special Tests and Provisions – UI Reemployment Programs: Worker Profiling and Reemployment Services and Reemployment Services and Eligibility Assessments
040	21.019	Coronavirus Relief Fund	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting
041	21.019	Coronavirus Relief Fund	Subrecipient Monitoring
046	84.365	English Language Acquisition State Grants	Reporting
046	84.425 C, D, R	Education Stabilization Fund	Reporting
056	84.425 C, D	Education Stabilization Fund	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Equipment/Real Property Management, Reporting, and Subrecipient Monitoring
072	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System
089	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Reporting
091	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the following findings and included in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be significant deficiencies:

Finding Nos. 2021-:

011-031 033 036-038 042-045
047-055 057-071 073-080 084-088
090

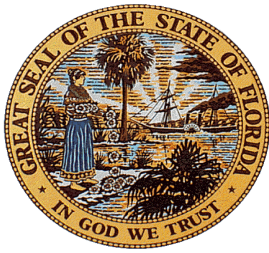
The State of Florida’s responses to the internal control over compliance findings identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State of Florida’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 29, 2022



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Florida as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the State of Florida's basic financial statements. We issued our Independent Auditor's Report thereon dated March 29, 2022, which contained unmodified and qualified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Florida's basic financial statements.

The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman".

Sherrill F. Norman, CPA
March 29, 2022

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Qualified opinion for Business-Type Activities and Reemployment Assistance Fund and Unmodified for all other opinion units

Internal control over financial reporting:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Noncompliance material to financial statements noted? Yes

Federal Awards

Internal control over major Federal programs:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

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

Unmodified for all major programs, except for the following programs for which the report was qualified:

Wildfires and Hurricanes Indemnity Program Plus (10.129)

Unemployment Insurance (17.225)

Coronavirus Relief Fund (20.019)

English Language Acquisition State Grants (84.365)

Education Stabilization Fund (84.425)

Temporary Assistance for Needy Families (93.558)

Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)

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

Dollar threshold used to distinguish between Type A and Type B programs: \$110,944,911

Auditee qualified as low-risk auditee? No

**LISTING OF MAJOR PROGRAMS
FISCAL YEAR ENDED JUNE 30, 2021**

Name of Federal Program or Cluster (1)	Assistance Listing Number(s)	Total Expenditures
Wildfires and Hurricanes Indemnity Program	10.129	\$ 108,268,638
Pandemic EBT Food Benefits (2)	10.542	602,502,083
Child and Adult Care Food Program (2)	10.558	306,825,806
Emergency Solutions Grant Program (2)	14.231	28,082,604
Unemployment Insurance (2)	17.225	17,793,148,084
Workforce Innovation and Opportunity Act Cluster	17.258, 17.259, and 17.278	143,152,454
Coronavirus Relief Fund (2)	21.019	4,482,464,629
Veterans State Nursing Home Care	64.015	39,636,805
Career and Technical Education – Basic Grants to States (2)	84.048	66,805,536
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	179,667,092
Education Stabilization Fund (2)	84.425	1,812,477,080
English Language Acquisition State Grants	84.365	42,550,390
Aging Cluster (2)	93.044, 93.045, and 93.053	142,114,279
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (2)	93.323	735,212,373
Temporary Assistance for Needy Families	93.558	390,930,756
Adoption Assistance (2)	93.659	165,057,362
Medicaid Cluster (2)	93.775, 93.777, and 93.778	20,874,460,832
Disaster Grants – Public Assistance (Presidentially Declared Disasters) (2)	97.036	1,894,970,189
Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (2)	97.050	1,182,450,102
Research and Development Programs (2)	Various	<u>980,139,550</u>
Total		<u>\$51,970,916,644</u>

Notes: (1) The Schedule of Expenditures of Federal Awards identifies the programs included within the respective clusters.
(2) This program included CARES Act funds expended during the 2020-21 fiscal year.

SECTION II - FINANCIAL STATEMENTS FINDINGS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2021, disclosed certain matters that we communicated in the **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. These findings are categorized 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. Those standards require that findings be categorized in a manner that discloses their significance. The categorizations established and defined by the standards are as follows:

- 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected on a timely basis.
- A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

MATERIAL WEAKNESS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Finding Number	2021-001
Opinion Units	Various
Financial Statements	Various
Account Titles	
SW Fund Numbers	Various
State Entity	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	Various
GL Codes	Various
Adjustment Amounts	N/A
Statistically Valid Sample	N/A

Finding The FDFS did not prepare and furnish financial statements to the Auditor General or prepare and publish the Annual Comprehensive Financial Report (ACFR) within statutorily prescribed time periods.

Criteria Section 216.102(3), Florida Statutes, requires the Chief Financial Officer to prepare and furnish to the Auditor General by December 31 annual financial statements for the State using generally accepted accounting principles (GAAP) and to prepare, publish, and furnish to the Governor, President of the Senate, and Speaker of the House of Representatives an ACFR in accordance with GAAP on or before February 28.

The State of Florida audit engagement letter specified the terms of engagement and provided that management was responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. The engagement letter also specified that management was responsible for making all records and related information available for audit in a timely manner.

Condition The FDFS is responsible for preparing and furnishing to the Auditor General the State's financial statements and related notes to the financial statements by December 31. The FDFS is to prepare, publish, and furnish to the Governor, President of the Senate, and Speaker of the House of Representatives an ACFR in accordance with GAAP on or before February 28. On June 15, 2021, the FDFS provided the audit engagement letter signed by the Chief Financial Officer in which the FDFS acknowledged that management was responsible for making all records and related information available for audit in a timely manner. However, the Statewide Financial Reporting Section (SFRS) did not provide to us for audit the State's financial statements for the 2020-21 fiscal year until March 2022, and significant notes to the financial statements, such as Deposits and Investments (Note 2), Pensions and Other Postemployment Benefits (Note 6), Bonds Payable and Certificates of Participation (Note 8), and Interfund Balances and Transfers (Note 11) were not furnished for audit until after January 30, 2022. Consequently, the FDFS was unable to prepare, publish, and furnish the ACFR in accordance with statutory time frames.

Cause According to FDFS management, issues that prevented the timely preparation and submission of the State's ACFR included:

- SFRS staff constraints, including COVID-19 related illness.
- Additional SFRS resources were dedicated to Coronavirus Relief Fund activities to ensure that revenues and expenditures were accurately reported.
- Delays in the receipt of audited financial statements from other external auditors.

Effect

Significant delays in management's fulfillment of its statutory and agreed upon responsibilities to timely prepare and furnish for audit the ACFR in accordance with accounting principles generally accepted in the United States of America increases the risk that deficiencies in internal control, including those considered to be a significant deficiency or material weakness,¹ that could lead to a material misstatement may not be timely prevented or detected and corrected. While we extended the timing of our audit procedures to determine whether adjustments to the financial records provided for audit and used to report the State's financial statements and notes to the financial statements included in the ACFR were necessary, our audit procedures cannot substitute for management's responsibility to implement adequate controls over financial reporting.

Recommendation

We recommend that FDFS management enhance ACFR preparation processes to ensure that the financial statements are provided to the Auditor General and the ACFR is prepared and published by the dates prescribed in statute.

State Entity Response

We concur with the finding:

In mid-December 2021, it became apparent that the ACFR team was not going to make the December 31st deadline due to various factors.

- The prior year's ACFR administrator did not follow established procedures in the ACFR compilation process. Therefore, staff had to spend considerable time remapping broken links and providing corrections to the ACFR systems application.
- Four of our six employees responsible for building the ACFR became ill from COVID-19 during a pivotal time in the process.
- Two of the team members had family members that passed away in January due to COVID-19.

Management was aware of the deadline, however made the decision to focus on turning in a quality work product and being late verses performing a rush job with errors.

In going forward, FDFS will continue to improve and streamline the ACFR processes, address the timing of work, and calendar due dates to ensure FDFS submits substantially completed financial statements to the Auditor General (AG) by December 31st each year and the ACFR is prepared and published by the dates prescribed in statute. Per the agreement between AG staff and FDFS management, the financial statements will be considered submitted according to statutory prescribed periods if they are substantially complete except for noted items that are dependent on external reports not received by FDFS on December 31st. FDFS will submit a list of outstanding items when it submits the financial statements.

¹ A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

MATERIAL WEAKNESS

RA SYSTEM CONTROLS

Finding Number	2021-002
Opinion Units	Business-Type Activities and Reemployment Assistance Fund
Financial Statements	Receivables, net; Operating Revenues – Other; Net Position – Restricted for
Account Titles	Reemployment Assistance
SW Fund Number	507501
State Entity	Florida Department of Economic Opportunity (FDEO)
OLO-GF-SF-FID	400000-50-2-765002
GL Codes	15100, 15900, 67900, 53500
Adjustment Amount	N/A
Statistically Valid Sample	N/A
Prior Year Finding	Report No. 2021-182, Finding No. 2020-003

Finding During the first three quarters of the 2020-21 fiscal year, FDEO management continued to bypass a key Reemployment Assistance Claims and Benefits Information System (RA System) internal control, thereby increasing the risk of improper unemployment insurance (UI) benefit payments and undetected material misstatements.

Criteria GASB Codification Section N50.123 specifies that, after a nonexchange transaction has been recognized in the financial statements, it may become apparent that the eligibility requirements are no longer met. In these circumstances, the provider should recognize an asset and a revenue for the amount the provider is expected to reclaim.

GASB Codification Section 1800.157 specifies that net position should be reported as restricted when constraints placed on net position use are either imposed by laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

GASB Codification Section 2300.125 specifies that governments should provide details in the notes to the financial statements when significant components of receivables have been obscured by aggregation and disclose significant receivable balances not expected to be collected within one year of the date of the financial statements.

Condition The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The FDEO established internal controls within the RA System to reduce the risk of improper UI benefit payments. One key internal control required all claims to be processed through the Fraud Initiative Ratings and Rules Engine (FIRRE) to determine whether investigation of a claim was warranted based on FIRRE business rules. Benefit claims flagged for investigation could not move forward in the claims process until the potential issues noted in FIRRE were resolved.

Due to the COVID-19 pandemic and significant increase in the number of UI benefit claims, the FDEO established a daily bypass procedure on April 29, 2020, that allowed benefit claims, when FIRRE's capacity was exceeded, to be processed and approved for payment without being evaluated through FIRRE. According to FDEO management, the FDEO continued to utilize the daily bypass procedure during the first three quarters of the 2020-21 fiscal year. Additionally, to improve the FIRRE environment, the FDEO increased the server capacity for FIRRE on June 26, 2021. In conjunction with increasing the capacity of FIRRE, FDEO management indicated that the FDEO contracted with a vendor to provide identity verification services and another vendor to provide metadata analytics on claimant behavior as compensating fraud detection controls. Notwithstanding,

while the identity verification services contract was effective for the entire 2020-21 fiscal year, the identity verification services did not evaluate other demographic information that may be indicators of increased risks of fraud considered by FIRRE. Additionally, our review of the metadata analytics contract noted that the contract was executed on June 24, 2021, more than 2 months after the last daily FIRRE bypass procedure was run.

During the 2020-21 fiscal year, the FDEO paid UI benefit payments totaling \$20,982,950,043. However, as of January 6, 2022, FDEO management was unable to provide the number of initial UI benefit payments processed through the bypass procedure during the 2020-21 fiscal year. Consequently, the FDEO was unable to estimate or record a receivable or revenue for potentially fraudulent claims.

Cause

FDEO management indicated that the increase in FIRRE server capacity and the use of identity verification services and metadata analytics would decrease fraudulent activity in the UI benefits program and strengthen the validity and reliability of reported financial balances. However, as previously noted, these controls were either limited in nature or were not established until after the last daily bypass procedure occurred and at the end of the fiscal year.

Effect

Due to the continued bypassing of the FIRRE review control and the FDEO's inability to provide the number of initial UI benefit payments processed through the daily bypass procedure, the potential effects on the Reemployment Assistance Fund Receivables, net; Operating Revenues – Other; and Net Position – Restricted for Reemployment Assistance financial statement accounts, including whether those accounts were free from material misstatement, could not be determined. Consequently, the Independent Auditor's Report includes a qualified opinion for the Business-Type Activities and Reemployment Assistance Fund. Additionally, we could not determine whether the disaggregated receivable information in the notes to the financial statements was free from material misstatement.

Recommendation

We again recommend that FDEO management ensure that all RA System controls established to reduce the risk of improper payments and promote the reporting of financial information free from material misstatements are appropriately maintained and functioning for all UI benefit claims received.

State Entity Response

All claims that bypassed FIRRE at any time have been sent back through the system for review. FDEO is gathering data to support this and will provide it when available.

Since 2014, the Fraud Initiative Ratings and Rules Engine (FIRRE) has been used by FDEO as an internal control deployed multiple times throughout the life of a claim. Due to the volume of claims filed in 2020 related to the COVID-19 pandemic, FDEO was unable to process all claims through FIRRE in real-time. Initial claims not bypassed by FIRRE continued to be reviewed by FIRRE. Claims that received payment or had updates from claimants were also reviewed, and all claims that bypassed FIRRE at any time have been sent back through the system for review. During this time, FDEO continued to add capacity to the system and as of April 2021, the FIRRE system review for all Reemployment Assistance claims (initial, continued, and maintenance) is happening in real-time. Additionally, in July 2020, FDEO was the first state to implement ID.me as an identity-verification resource for authentication and multi-state claim submission services. The contract was expanded in February 2021 for new claimants applying for Reemployment Assistance benefits.

In addition to the FIRRE system and ID.me, FDEO introduced Front Door in summer 2021, a Microsoft web application firewall, to address global IP addresses attempting to access FDEO's systems. FDEO also contracts with Kroll

Government Solutions to help review potential fraudulent claims and analyze the data to help us improve our fraud detection.

FDEO will continue to improve the Reemployment Assistance processes to mitigate advanced fraud techniques and protect claimants and their personal information.

Follow-Up to Management's Response

While FDEO management indicated in their written response that all claims that bypassed FIRRE have been sent back through the system for review, the response also indicated that the FDEO was gathering data to support this assertion. As noted in the finding, FDEO management was also unable to provide for audit the number of initial UI benefit payments processed through the bypass procedure during the 2020-21 fiscal year, nor estimate or record a receivable or revenue for potentially fraudulent claims. Absent appropriate documentation evidencing that the FDEO accounted for and adequately evaluated each benefit claim processed through the bypass procedure during the 2020-21 fiscal year, FDEO management cannot demonstrate that the Reemployment Assistance Fund Receivables, net; Operating Revenues – Other; and Net Position – Restricted for Reemployment Assistance financial statement accounts were free from material misstatement. Consequently, the finding and related recommendation stand as presented.

MATERIAL WEAKNESS

UI PAYABLES AND RECEIVABLES

Finding Number	2021-003
Opinion Unit	Reemployment Assistance Fund
Financial Statements Account Titles	Accounts payable and accrued liabilities; Receivables, net; Benefit payments: Grants and donations: Net Position – Prior period adjustment: Net Position – Restricted for Reemployment Assistance: Net Position – Unrestricted
SW Fund Number	507501
State Entity	Florida Department of Economic Opportunity (FDEO)
OLO-GF-SF-FID	400000-50-2-765002
GL Codes	31100, 16400, 77900, 68300, 53200, 53500, 53900
Adjustment Amounts	\$350,336,927; \$345,928,892; \$284,480,284; \$345,928,892; \$65,856,642; \$4,408,035; \$4,408,035
Statistically Valid Sample	N/A
Finding	For the 2019-20 and 2020-21 fiscal years, the FDEO did not record all accounts payables, receivables, unemployment insurance (UI) benefit payments, or amounts due from the Federal Government for UI benefit payments compensable by June 30 but paid during the period July 1 through September 30.
Criteria	<p>Governmental Accounting Standards Board (GASB) Codification Section 1600.130 specifies that Proprietary fund statements of net position and revenues, expenses, and changes in fund net position should be presented using the economic resources measurement focus and the accrual basis of accounting.</p> <p>GASB Codification Section 1600.102 specifies that, under the accrual basis of accounting, most transactions are recognized when they occur, regardless of when cash is received or disbursed.</p> <p>GASB Codification Section N50.118 specifies that providers should recognize liabilities and expenses from voluntary nonexchange transactions, and recipients should recognize receivables and revenues (net of estimated uncollectible amounts), when all eligibility requirements are met.</p> <p>FDEO Bureau of Budget Management Fiscal Year-End Closing Procedures specified that an estimated liability for UI benefits paid in the first 3 months of the new fiscal year, offset in part with a receivable due from the Federal Government, was to be recorded to the accounting records.</p>
Condition	To determine the UI benefits paid in the first 3 months of a new fiscal year and offsetting amounts due from the Federal Government, FDEO staff run an RA Claims and Benefits Information System report (CONNECT report), <i>Prior Year benefits Paid</i> , at the end of July, August, and September. Each report summarizes, by grant, the UI benefits paid in the month pertaining to benefit weeks in the prior fiscal year. During the 2020-21 fiscal year, the FDEO recorded payables and UI benefit payments totaling \$147,641,353 each and receivables and grants and donations totaling \$104,102,662 each. However, our review of the CONNECT reports found that the FDEO had excluded from reporting five grants, misstated amounts for four grants, and incorrectly included another grant. Based on CONNECT records for all applicable grants, payables and UI benefit payments totaled \$497,978,280 each and receivables and grants and donations totaled \$450,031,554 each. Similarly, our review of 2019-20 fiscal year CONNECT reports found that the FDEO had not included payables and UI benefit payments totaling \$2,691,909,897 each and receivables and grants and donations totaling \$2,626,053,255 each, resulting in an overstatement of net position totaling \$65,856,642.

Cause	According to FDEO management, while the FDEO agreed that FDEO staff did not follow established Fiscal Year-End Closing Procedures during the 2019-20 and 2020-21 fiscal years, subsequent to audit inquiry, FDEO management evaluated the procedures and indicated that the procedures did not accurately reflect the eligibility criteria needed to establish a payable and receivable. According to FDEO management, a payable or receivable could not be established until the FDEO approved the UI benefit claim. Notwithstanding, GASB Codification Section N50.118 does not specify that a provider's acceptance of an UI benefit is an eligibility requirement and FDEO CONNECT records indicated that UI benefit claims for compensable weeks in June 2019 and June 2020 had been approved and determined eligible within a reasonable time frame for financial statement recording purposes.
Effect	Prior to audit adjustment, Accounts payable and accrued liabilities were understated by \$350,336,927; Benefit payments were understated by \$284,480,284; Receivables, net and Grants and donations were understated by \$345,928,892; Net Position – Restricted for Reemployment Assistance was overstated by \$4,408,035; Net Position – Unrestricted was understated by \$4,408,035; and Net Position – Prior period adjustment was overstated by \$65,856,642.
Recommendation	We recommend that FDEO management follow established year-end closing procedures to ensure that all accounts payables, receivables, UI benefit payments, and amounts due from the Federal Government are appropriately recorded based on the benefit payments compensable date and in accordance with accounting principles generally accepted in the United States of America. Additionally, we recommend that FDEO management ensure that staff appropriately review CONNECT reports for all applicable grants when determining accounts payables, receivables, UI benefit payments, and amounts due from the Federal Government.
State Entity Response	FDEO will review its year-end closing procedures and make any needed changes to ensure that all accounts payables, receivables, UI benefit payments and amounts due are properly recorded in the correct fiscal year in accordance with accounting principles generally accepted in the United States of America. FDEO will ensure that its procedures include steps to analyze CONNECT reports for completeness.

MATERIAL WEAKNESS

REEMPLOYMENT ASSISTANCE FUND

Finding Number	2021-004
Opinion Unit	Reemployment Assistance Fund
Financial Statements	Pooled investments with State Treasury; Receivables, net; Grants and donations;
Account Titles	Benefit payments
SW Fund Number	507501
State Entity	Florida Department of Economic Opportunity (FDEO)
OLO-GF-SF-FID	400000-50-2-765002
GL Codes	12200, 16400, 68300, 77900
Adjustment Amount	\$150,155,052
Statistically Valid Sample	N/A
Finding	The FDEO did not record all unemployment insurance (UI) benefits paid and corresponding amounts due from the Federal Government for the 2020-21 fiscal year.
Criteria	<p>Governmental Accounting Standards Board (GASB) Codification Section 1600.130 specifies that Proprietary fund statements of net position and revenues, expenses, and changes in fund net position should be presented using the economic resources measurement focus and the accrual basis of accounting.</p> <p>GASB Codification Section 1600.102 specifies that, under the accrual basis of accounting, most transactions are recognized when they occur, regardless of when cash is received or disbursed.</p> <p>GASB Codification Section N50.118 specifies that recipients should recognize receivables and revenues (net of estimated uncollectible amounts) when all applicable eligibility requirements are met.</p>
Condition	During the 2020-21 fiscal year, the FDEO utilized a bank account outside the State Treasury to pay COVID-19 related UI benefit payments. The FDEO was responsible for recording into the State's accounting records amounts received from the Federal Government and UI benefit payments made from the bank account. Our audit found that the FDEO did not record into the State's accounting records UI benefits totaling \$150,155,052 paid to UI recipients in June 2021. Additionally, the FDEO did not record the corresponding \$150,155,052 due from the Federal Government.
Cause	According to FDEO management, based on certain State accounting record data elements, FDEO staff initially believed that the \$150,155,052 related to July 2021 UI benefit payments. Subsequent to audit inquiry, the FDEO performed additional research and determined that the amount was for June 2021 UI benefit payments.
Effect	Prior to our audit adjustment, Benefit payments; Receivables, net; and Grants and donations were understated by \$150,155,052 and Pooled investments with State Treasury was overstated by \$150,155,052.
Recommendation	We recommend that FDEO management enhance financial reporting controls to ensure that UI benefit payments and corresponding amounts due from the Federal Government are recorded in the State's accounting records in the appropriate fiscal year.
State Entity Response	FDEO will enhance financial reporting controls to ensure that UI benefit payments and corresponding amounts due from the Federal Government are recorded in the State's accounting records in the appropriate period.

SIGNIFICANT DEFICIENCY

NET RECEIVABLES

Finding Number	2021-005
Opinion Unit	General Fund
Financial Statements Account Titles	Receivables, net; Unavailable revenue; Expenditures – General government
SW Fund Number	100000
State Entity	Florida Department of Revenue (FDOR)
OLO-GF-SF-FID	730000-74-1-000405
GL Codes	15200, 15700, 15900, 47300, 71171
Adjustment Amounts	\$1,882,764,020; \$123,117,830; \$1,838,501,643; \$15,819,637; \$151,560,570
Statistically Valid Sample	N/A

Finding The FDOR did not record the fiscal year-end net receivables or related unavailable revenue for sales and use taxes and fees estimated to be collected after July 31, 2021, or reverse the prior year unavailable revenue closing balance for sales and use taxes and fees.

Criteria Governmental Accounting Standards Board Codification Section N50.118 specifies that resources received or recognized as a receivable before time requirements are met, but after all other eligibility requirements have been met, should be reported as a deferred inflow of resources by the recipient.

The Florida Department of Financial Services, Statewide Financial Reporting Section (SFRS) *Statewide Financial Statements Guidance* (Guidance) required that taxes collected on behalf of the State or payable to the State on or before June 30, and received by July 31, be recorded as taxes receivable and tax revenue, net of estimated refunds, while taxes estimated to be collected after July 31 be recorded as unavailable revenue.

FDOR *Year End Closing and Financial Statement Process Procedures* (Procedures) provided instructions for Office of Financial Management – Finance and Accounting (Office) staff to utilize when completing the FDOR FSA *Statewide Financial Statement Checklist* (Checklist).

Condition The FDOR General Tax Administration (GTA) program was responsible for calculating and submitting taxes and fees receivable and related unavailable revenue amounts to the Office. The Office was responsible for preparing FDOR financial statement adjustments for submittal to the SFRS. FDOR Procedures followed by the Office included the completion of the Checklist that encompassed various financial statement closing and preparation steps.

Our audit found that, while the GTA program timely calculated and submitted to the Office the sales and use taxes and fees receivable and related unavailable revenue amounts, the Office did not prepare and submit to the SFRS for inclusion in the State's financial statements the sales and use taxes and fees receivable and related unavailable revenue adjustment for amounts estimated to be collected after July 31, 2021. Additionally, in preparing financial statement adjustments for the 2020-21 fiscal year, the Office did not reverse the prior year unavailable revenue closing balance for sales and use taxes and fees.

Cause According to FDOR management, Office staff turnover contributed to a lack of continuity of knowledge and experience. Additionally, FDOR management indicated that the financial statement closing and preparation Procedures and Checklist were being reviewed and updated to provide a more comprehensive review process to ensure that all adjustments are timely calculated and submitted to the SFRS.

Effect	Prior to audit adjustment, Receivables, net was understated by \$167,380,207, Unavailable revenue was understated by \$15,819,637, and Expenditures – General government was overstated by \$151,560,570.
Recommendation	We recommend that FDOR management enhance fiscal year-end reporting controls, including the financial statement closing and preparation Procedures and Checklist, to ensure that all adjustments are prepared and submitted to the SFRS.
State Entity Response	The FDOR agrees with this finding. We have formulated and implemented a corrective action plan (CAP) that addresses the above recommendation.

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Section III - Federal Awards Findings and Questioned Costs

Our audit findings with regard to compliance and internal controls over compliance with the requirements of major Federal awards programs are disclosed on the following pages. Where applicable and determinable, we have disclosed actual questioned costs where known or likely questioned costs exceeded \$25,000. To identify the nature and significance of each finding, we have identified each finding with one or more of the following designations:

- **Disclaimer of Opinion.** A finding that presents conditions where the auditor is unable to express an opinion on a compliance requirement for a major Federal program. A disclaimer would be appropriate when the auditor is not able to perform procedures sufficient to enable the auditor to form an opinion on compliance. This would include findings of inadequate records that resulted in restrictions being placed on the scope of the audit.
- **Opinion Qualification.** A finding presenting a condition that affects the auditor's ability to give an unqualified opinion on compliance. This would include findings of noncompliance with Federal statutes, regulations, or the terms and conditions of Federal awards related to a major Federal program, the effects of which are material to the major Federal program as a whole.
- **Noncompliance.** A finding presenting noncompliance with Federal statutes, regulations, or the terms and conditions of Federal awards related to a major Federal program caused by error or fraud, the effects of which are material in relation to a type of compliance requirement identified in the *OMB Compliance Supplement*.
- **Material Weakness.** A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A material weakness is considered in relation to a type of compliance requirement identified in the *OMB Compliance Supplement*.
- **Significant Deficiency.** A *significant deficiency in internal control over compliance* is a deficiency, or 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. 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 significant deficiency is considered in relation to a type of compliance requirement identified in the *OMB Compliance Supplement*.
- **Questioned Costs.** Costs that are questioned by the auditor because of an audit finding that reported: (a) a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including funds used to match Federal funds; (b) costs, at the time of the audit, which were not supported by adequate documentation; or, (c) costs incurred that appeared unreasonable and did not reflect the actions a prudent person would take in the circumstances.

As part of the audit process, our findings were provided to the applicable entities for management's response. The responses were prepared by entity management and are included within the audit findings as well as Management's Corrective Action Plan.

We have presented our findings, generally, by Federal grantor agency and in the order of the Assistance Listing Number assigned to each applicable Federal award program. Findings that pertain to multiple programs are generally presented as the first findings within the Federal grantor agency section. In some instances, a finding may pertain to programs provided by more than one Federal grantor agency. In such instances, the finding is presented within the section for the Federal grantor agency that provided the most funding for the applicable agency. An **Index of Federal Findings by Federal Agency and Compliance Requirement** is included to assist Federal grantor agencies in identifying applicable findings.

Finding Numbers 2021-006 through 2021-009 Not Used.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	2021-010
Assistance Listing Number	10.129
Assistance Listing Program Title	Wildfires and Hurricanes Indemnity Program (WHIP) Plus
Compliance Requirement	Reporting
State Entity	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FSA20GRA0010342 2020
Statistically Valid Sample	N/A
Finding Type	Opinion Qualification and Material Weakness
Finding	The FDEM did not report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).
Criteria	<p>2 CFR 170, Appendix A – <i>Reporting Subawards and Executive Compensation</i> – Unless otherwise exempt, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency.</p> <p>For subaward information, reporting must occur no later than the end of the month following the month in which the obligation was made.</p>
Condition	During the 2020-21 fiscal year, the FDEM disbursed \$103,203,667 in WHIP Plus funds to 962 subrecipients. Our inquiries of FDEM management disclosed that the FDEM did not report subaward information in the FSRS for any applicable WHIP Plus subawards.
Cause	According to FDEM management, the subaward information was not reported because the FDEM was not aware that it was required to be reported.
Effect	The FDEM cannot demonstrate that all required information was appropriately and timely reported in accordance with FFATA.
Recommendation	We recommend that FDEM management ensure that all applicable WHIP Plus subawards are appropriately and timely reported in the FSRS.
State Entity Response	FDEM is aware and does understand what the requirements are for reporting in the FSRS system. We are working through the interpretation differences between individual assistance vs. sub-recipients. FDEM concurs. FDEM has contracted vendor assistance to perform necessary Gap and Strength, Weakness, Opportunity, and Threat business process analysis as well as a recommendation for a business and system project plan and fix assessment for all FDEM front to end grant management processes. FDEM will work towards a systematic business solution. For clarification, the Federal Government already has this information. We are working with logistical issues to push the information into FSRS.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	2021-011
Assistance Listing Number	10.558 (Includes COVID-19 Awards)
Assistance Listing Program Title	Child and Adult Care Food Program (CACFP)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Subrecipient Monitoring
State Entity	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	5FL308350 2020, 5FL300340 2020, 5FL300350 2020 and 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Management Information and Payment System (MIPS) need improvement to ensure the confidentiality, integrity, and availability of MIPS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDOH uses MIPS to generate payment vouchers for CACFP providers and to provide management with data used to prepare Federal reports. Our audit disclosed that certain security controls related to MIPS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising MIPS data and related IT resources. However, we have notified appropriate FDOH management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising MIPS data or related IT resources.
Effect	Appropriate user authentication controls for MIPS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of MIPS data and related IT resources.
Recommendation	We recommend that FDOH management improve certain security controls related to MIPS user authentication to ensure the confidentiality, integrity, and availability of MIPS data and related IT resources.
State Entity Response	FDOH is currently working on the modernization of the MIPS application and the next version will use Microsoft Enterprise Mobility Suite.

**U.S. DEPARTMENT OF AGRICULTURE
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Finding Number 2021-012
Assistance Listing Number 10.558 (Includes COVID-19 Awards)
93.940
Assistance Listing Program Title **Child and Adult Care Food Program (CACFP) and HIV Prevention Activities Health Department Based (HIV Prevention Program)**
Compliance Requirement Subrecipient Monitoring
State Entity **Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year 5FL308350 2020, 5FL300340 2020, 5FL300350 2020 and 2021, 5 NU62PS924532-03 2020, and 5 NU62PS924532-04 2021
Statistically Valid Sample No
Finding Type Noncompliance and Significant Deficiency
Prior Year Finding Report No. 2021-182, Finding No. 2020-049

Finding The FDOH did not verify that all applicable subrecipients were audited, document the timely review of audit reports, or timely determine whether a management decision was required. In addition, the FDOH did not issue a management decision for one subrecipient.

Criteria 2 CFR 200.332 – *Requirements for pass-through entities* – All pass-through entities must verify that every subrecipient is audited as required by Subpart F – *Audit Requirements* when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 – *Audit requirements*. The pass-through entity’s monitoring of the subrecipient must include following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits. The pass-through entity is responsible for issuing a management decision for audit findings pertaining to the Federal award within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse, in accordance with 2 CFR 200.521 – *Management decision*.

2 CFR 200.512 (a) – *Report Submission*. The audit must be completed and the data collection form and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor’s report(s), or 9 months after the end of the audit period.

2 CFR 200.521(c) – *Management decision*. As provided by 2 CFR 200.332(d), the pass-through entity is responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients.

Condition During the 2020-21 fiscal year, the FDOH provided approximately \$280 million in CACFP funds to 2,028 subrecipients and approximately \$10 million in HIV Prevention Program funds to 52 subrecipients. To determine which subrecipients are required to be audited, the FDOH analyzed expenditure data and utilized an electronic FDOH Initial Certification Form that required subrecipients to annually certify whether an audit was required. Upon receipt of an audit report, the FDOH was to review the report and complete an Audit Review Status Report form to document the review of the audit report. The FDOH documented on an audit tracking log the dates that audit reports were received, the dates that corrective actions were taken, and the dates that the FDOH determined that sufficient corrective actions had been taken to address audit findings.

Our evaluation of FDOH procedures and examination of FDOH audit documentation for 60 subrecipients (50 CACFP and 10 HIV Prevention Program

subrecipients) found that FDOH subrecipient audit procedures needed improvement. Specifically, our audit disclosed that:

- FDOH procedures did not ensure that 11 subrecipients (10 CACFP and 1 HIV Prevention Program) provided the FDOH either a certification that an audit was not required or an audit report.
- For another CACFP subrecipient, while the FDOH indicated that a certification had been obtained from the subrecipient, the FDOH was unable to provide the certification.
- Of the 28 audit reports provided by the subrecipients:
 - FDOH records for 13 audit reports did not include a completed Audit Review Status Report form evidencing review of the audit reports.
 - The FDOH did not timely review 17 of the audit reports to allow management decisions to be issued within 6 months of the date that the audit report was accepted by the Federal Audit Clearinghouse. Specifically, the audit reports were reviewed 9 to 222 days past the 6-month deadline.

In addition, we noted that FDOH procedures did not require management decision letters to clearly state whether an audit finding was sustained, the reasons for the decision, and the expected auditee corrective action for all audit findings related to Federal awards the FDOH made to subrecipients. As a result, for one subrecipient, the FDOH did not issue a management decision.

Cause

According to FDOH management, the FDOH did not verify that the subrecipients were audited and the subrecipient audits were not timely obtained and reviewed due to staffing issues and changes in the audit report review process. In addition, FDOH management indicated that management decision letters are only issued for audit reports containing a finding associated with questioned costs or when there is a corrective action plan that has not been accepted.

Effect

Absent verification that all applicable subrecipients were audited, the FDOH may not obtain the required audit reports to verify that all subrecipients complied with applicable Federal laws, regulations, and provisions of contracts and grant agreements. In addition, absent this verification and timely review of all required subrecipient audit reports, the FDOH may not ensure that any deficiencies noted during audit were appropriately followed up on or timely issue required management decisions.

Recommendation

We recommend that the FDOH take steps to verify that audit reports from all applicable subrecipients are timely obtained and reviewed to ensure that the subrecipients took timely and appropriate action to address all applicable deficiencies. We also recommend that the FDOH timely issue management decisions for all applicable audit findings.

State Entity Response

FDOH's Federal Compliance and Audit Management Unit will refine the FDOH Single Audit review process to ensure applicable subrecipients are audited and management decisions are performed timely.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	2021-013
Assistance Listing Number	14.231 (Includes COVID-19 Awards)
Assistance Listing Program Title	Emergency Solutions Grant Program
Compliance Requirement	Activities Allowed and Unallowed and Allowable Costs/Cost Principles
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	E-19-DC-12-0001 2019
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$10,507.46
Finding	FDCF records did not always support expenditures charged to the Emergency Solutions Grant Program (ESGP).
Criteria	2 CFR 200.403(g) – Factors affecting allowability of costs – Except where otherwise authorized by statute, costs must be adequately documented to be allowable under Federal awards.
Condition	For the 2020-21 fiscal year, the FDCF reported expenditures totaling \$28,082,604 for the ESGP. The FDCF entered into agreements with 28 providers to facilitate the development of the Continuum of Care (CoC) Plan and to further assist the local community through planning, coordinating, and monitoring the delivery of services to persons who are homeless or about to be homeless within the CoC service delivery area. The agreements required that summary reports showing the total payments made and detailed documentation, including lease agreements or statements from landlords, letters from utility companies stating arrears or deposit requirements, and proof of payments, be submitted to the FDCF for reimbursement. Our review of FDCF records for 40 ESGP expenditures, totaling \$1,466,268.68, disclosed that FDCF records did not include detailed documentation supporting a \$10,507.46 expenditure.
Cause	FDCF management indicated that documentation was not available due to staff transition.
Effect	Absent appropriate supporting documentation, expenditures may be subject to disallowance by the United States Department of Housing and Urban Development.
Recommendation	We recommend that the FDCF enhance controls to ensure that all ESGP expenditures are supported by adequate documentation.
State Entity Response	Regarding Emergency Solutions Grant Program (ESGP) expenditures that did not include appropriate supporting documentation, the Department concurs. Prior to the audit review of the ESGP, the Department implemented process improvements to include the following: <ul style="list-style-type: none">• Centralized the Homelessness Contract Managers to Headquarters under one supervisor in April 2021.• Required the use of a unified contract file as a central repository for all contract files (and supporting documentation) in July 2021, with all contract file migrations completed in November 2021. Effective with the centralization of the Homelessness Contract Managers, all Homelessness Contract Managers have the same contract administrator who monitors compliance with the annual contract file review process. These measures ensure ESGP expenditures have appropriate supporting documentation.

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U.S. DEPARTMENT OF LABOR

Finding Number	2021-014
Assistance Listing Number	17.225 (Includes COVID-19 Awards) 17.258, 17.259, and 17.278
Assistance Listing Program Title	Unemployment Insurance (UI) and Workforce Innovation and Opportunity Act (WIOA) Cluster
Compliance Requirement	Activities Allowed or Unallowed, Matching, Level of Effort, Earmarking, and Reporting
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	UI-32833-19-60-A-12 2019, UI-34490-20-60-A-12 2020, AA-30737-17-55-A-12 2017, AA-32210-18-55-A-12 2018, AA-33223-19-55-A-12 2019, AA-34762-20-55-A-12 2020, and AA-36313-21-55-A-12 2021
Statistically Valid Sample Finding Type	No Significant Deficiency
Finding	The FDEO did not always timely deactivate the Subrecipient Enterprise Resource Application (SERA) user accounts assigned to employees who separated from FDEO employment.
Criteria	Florida Department of Management Services Rule 60GG-2.003(1)(a)8., Florida Administrative Code – State agencies are required to ensure information technology (IT) access privileges are removed when access to an IT resource is no longer required. Prompt action is necessary to ensure that the access privileges are not misused by former employees, former contractors, or others to compromise data or IT resources.
Condition	The FDEO uses SERA to manage, compile, and report financial and programmatic data required by Federal grantor agencies. Our review of SERA user access records for 11 SERA users who separated from FDEO employment during the 2020-21 fiscal year disclosed that the FDEO did not timely deactivate the access privileges for 6 of the SERA users. Specifically, the users' access privileges were deactivated 3 to 72 business days (an average of 30 business days) after the users separated from FDEO employment. Notwithstanding the untimely deactivation of access privileges, our audit tests disclosed that none of the 6 user accounts were used to access SERA subsequent to the users' employment separation dates.
Cause	FDEO management indicated that delays in deactivating the users' access privileges were due to requests not being immediately submitted to a SERA administrator upon the users' separation from FDEO employment.
Effect	Timely deactivation of IT user access privileges limits the potential for unauthorized disclosure, modification, or destruction of FDEO data and IT resources by former employees or others.
Recommendation	We recommend that FDEO management enhance controls to ensure that SERA user access privileges are deactivated immediately upon a user's separation from FDEO employment.
State Entity Response	This finding has been fully corrected. The Department updated its procedures to ensure that SERA administrators will be notified of employee separations when they occur to allow for immediate termination of access.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-015
Assistance Listing Number	17.225 (Includes COVID-19 Awards) 17.258, 17.259, and 17.278
Assistance Listing Program Title	Unemployment Insurance (UI) and Workforce Innovation and Opportunity Act (WIOA) Cluster
Compliance Requirement	Activities Allowed or Unallowed, Matching, Level of Effort, Earmarking, and Reporting
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	UI-32833-19-60-A-12 2019, UI-34490-20-60-A-12 2020, AA-30737-17-55-A-12 2017, AA-32210-18-55-A-12 2018, AA-33223-19-55-A-12 2019, AA-34762-20-55-A-12 2020, and AA-36313-21-55-A-12 2021
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	Certain security controls related to user authentication for the Subrecipient Enterprise Resource Application (SERA) need improvement to ensure the confidentiality, integrity, and availability of SERA data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDEO uses SERA to manage, compile, and report financial and programmatic data required by Federal grantor agencies. Our audit disclosed that certain security controls related to SERA user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SERA data and related IT resources. However, we have notified appropriate FDEO management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SERA data or related IT resources.
Effect	Appropriate user authentication controls for SERA are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of SERA data and related IT resources.
Recommendation	We recommend that FDEO management improve certain security controls related to SERA user authentication to ensure the confidentiality, integrity, and availability of SERA data and related IT resources.
State Entity Response	This finding has been fully corrected. In February 2022, the Department enhanced user authentication controls which have been implemented in Subrecipient Enterprise Resource Application (SERA) to address this finding. The Department will disclose additional information upon request to protect the confidential nature of SERA data or related IT resources.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-016
Assistance Listing Number	17.225 (Includes COVID-19 Awards) 17,258, 17.259, and 17.278
Assistance Listing Program Title	Unemployment Insurance (UI) and Workforce Innovation and Opportunity Act (WIOA) Cluster
Compliance Requirement	Reporting and Special Tests and Provisions - UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	UI-32833-19-60-A-12 2019, UI-34490-20-60-A-12 2020, AA-30737-17-55-A-12 2017, AA-32210-18-55-A-12 2018, AA-33223-19-55-A-12 2019, AA-34762-20-55-A-12 2020, and AA-36313-21-55-A-12 2021
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	Certain security controls related to user authentication for the Employ Florida (EF) system need improvement to ensure the confidentiality, integrity, and availability of EF system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDEO uses the EF system for case management and for the referral of UI claimants to local workforce boards for reemployment assistance services. Our audit disclosed that certain security controls related to EF system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising EF system data and related IT resources. However, we have notified appropriate FDEO management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising EF system data or related IT resources.
Effect	Appropriate user authentication controls for the EF system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of EF system data and related IT resources.
Recommendation	We recommend that FDEO management improve certain security controls related to EF system user authentication to ensure the confidentiality, integrity, and availability of EF system and related IT resources.
State Entity Response	This finding was fully corrected in February 2022. The Department has updated the internal controls related to granting access and privileges to the Employ Florida system. The Internal Security Unit (ISU) now routes all requests to the Bureau of One-Stop and Program Support (OSPS) for review prior to granting access. OSPS will review all new staff accounts or modifications to staff privileges (both internal and external) and upon approval, will send the recommendation to the ISU for what access and roles are approved. This will allow the program area to better control who has access to certain high-risk areas of Employ Florida and in turn, provide greater data integrity to the system. Additionally, the Department has initiated the enterprise Identity and Access Management (IAM) project for all Department applications and will prioritize the Employ Florida system to be the addressed early in the project.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-017
Assistance Listing Number	17.225 (Includes COVID-19 Awards) 17,258, 17.259, and 17.278
Assistance Listing Program Title	Unemployment Insurance (UI) and Workforce Innovation and Opportunity Act (WIOA) Cluster
Compliance Requirement	Reporting and Special Tests and Provisions - UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	UI-32833-19-60-A-12 2019, UI-34490-20-60-A-12 2020, , AA-30737-17-55-A-12 2017, AA-32210-18-55-A-12 2018, AA-33223-19-55-A-12 2019, AA-34762-20-55-A-12 2020, and AA-36313-21-55-A-12 2021
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	The FDEO did not complete the July through December 2020 Employ Florida (EF) system user access privilege review or always timely deactivate EF system user accounts for employees who separated from FDEO employment.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk and ensure that information technology (IT) access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	<p>The FDEO uses the EF system for case management and for the referral of UI claimants to local workforce boards for reemployment assistance services. To obtain an understanding of FDEO user access privilege review processes for the EF system, we inquired of FDEO management who indicated that, for the semiannual user access review conducted for the period July through December 2020, the FDEO did not follow up with supervisors who did not respond to the review request. Consequently, FDEO records did not evidence a complete periodic review of EF system user access privileges.</p> <p>In addition, our review of EF system user access records for ten EF system users whose access privileges were deactivated during the 2020-21 fiscal year disclosed that the FDEO did not timely deactivate the access privileges for four of the EF system users. Specifically, the users' access privileges were deactivated 8 to 36 business days (an average of 23 business days) after the users separated from FDEO employment. Notwithstanding the untimely deactivation of access privileges, our audit tests disclosed that none of the four user accounts were used to access the EF system subsequent to the users' separation dates.</p>
Cause	FDEO management indicated that, due to an increased workload and limited resources caused by COVID-19, the FDEO was unable to follow-up with supervisors who did not respond to the user access review request. In addition, FDEO management indicated that the untimely deactivation of EF system access privileges was due to supervisors not submitting the required forms to request the deactivation of EF system access for those employees.
Effect	Periodic reviews of IT user access privileges and prompt deactivation of user access privileges upon an employee's separation from FDEO employment

provides FDEO management assurance that user access privileges are authorized and remain appropriate. Additionally, timely deactivation of IT user access privileges limits the potential for unauthorized disclosure, modification, or destruction of FDEO data and IT resources by former employees or others.

Recommendation

We recommend that FDEO management ensure that periodic reviews of EF system user access privileges are adequately performed and documented in FDEO records. We also recommend that FDEO management enhance controls to ensure that EF system user access privileges are deactivated immediately upon a user's separation from FDEO employment.

State Entity Response

The Department concurs with the finding; however, progress has been made. The Department is developing an electronic checklist to be completed in April 2022. The checklist will be audited on a quarterly basis to review the Employ Florida system access and privileges beginning with tasks completed in FY 21-22, quarter 3. Division leadership will be included in the process workflow to ensure local workforce development board leadership accountability. In addition, the Department will provide training to all Employ Florida Admin users to ensure they understand the expectations of timely deactivation of users accounts upon separation from the Department or a Local Workforce Development Board. The training module will be completed in June 2022 and will be incorporated in onboarding and provided online to all local workforce development board and state admin users. Additionally, the Department has initiated the enterprise Identity and Access Management (IAM) project for all agency applications and will prioritize the Employ Florida system to be the addressed early in the project.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-018
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-008
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 1 that the FDEO continued to lack processes and procedures for identifying, analyzing, and correcting technical system errors and other Reemployment Assistance Claims and Benefits Information System (RA System) defects that prevent or hinder the processing of RA System data. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	Application controls include processes established to prevent or minimize interruption to critical systems and ensure system availability. Effective application controls include a process for gathering information on system defects, including technical system errors and processing exceptions, and performing root cause analysis of potential underlying system defects to facilitate the timely adjustment of procedures and automated controls to prevent future technical system errors and processing exceptions. Analyzing technical system errors and processing exceptions is crucial to determining the number of errors and exceptions, types of errors and exceptions, and trends to facilitate the correction of system defects.
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO records to evaluate FDEO processes for identifying, analyzing, and correcting technical system errors and other RA System defects. Our IT operational audit disclosed that the RA System has experienced technical system errors and other defects as far back as 2014 and, as of September 11, 2020, there were 742 outstanding defect tickets related to technical system errors and other RA System defects that at times prevented RA claimants from either logging on to the system, successfully submitting RA claims, or receiving accurate payments. While the FDEO recorded the issues in defect tickets, the FDEO still had not established procedures to analyze the defect tickets and gain an understanding of error frequency, error spike rates, shared commonalities, potential aggregate criticality, or total number of users affected.</p>

According to FDEO management, the FDEO had not corrected the identified deficiencies and estimated that corrective action would be implemented by September 2022. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause

The FDEO purchased a performance monitoring tool in July 2020 to monitor application performance and facilitate analyses of RA System errors, including application mapping, dynamic baselining, and program code-level diagnostics. According to FDEO management, while configuration of the performance monitoring tool was completed in September 2020 and FDEO staff were using the tool to identify RA System errors, implementation of the tool was still in progress and procedures for using the tool had not been developed due to other priorities.

Effect

Identifying, analyzing, and correcting technical system errors and other RA System defects would ensure that technical system errors and other defects are timely resolved, the RA System is available, and processing is not hindered.

Recommendation

We recommend that FDEO management establish documented processes and procedures for identifying, analyzing, and correcting technical system errors and other RA System defects.

State Entity Response

The Department concurs with the finding; however, progress has been made. In April 2021, all training and implementation tasks of the Department's application performance monitoring tool were completed. This tool, along with other application logging tools, is used by developers and operations staff to monitor and analyze code performance of the Reemployment Assistance Claims and Benefits Information System. Additionally, in February 2022, the Department implemented the "Reemployment Assistance Work Effort Priority, Release, and Deployment Process," which establishes procedures for identifying, analyzing, prioritizing, and correcting technical system errors and defects for continuous modernization.

In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. Technical system errors and defects related to application edit checks will be resolved through the Reemployment Assistance Help Center, Incremental Customer Experience/User Experience Mobile-Responsive Software Transformation, and Rules Engine projects. Errors and defects related to business rule implementation will be resolved through the Business Process Optimization and Rules Engine projects. Errors and defects related to system load capacity and batch processing will be resolved through the Cloud Migration and Data Warehouse projects. Application design documentation and development processes will be resolved through the System Development Lifecycle (SDLC) - DevOps project. The Department anticipates these projects will be completed in June 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-019
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-009
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 2 that Reemployment Assistance Claims and Benefits Information System (RA System) application edits for postmark dates and related date sequencing continue to need improvement. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	Effective application controls include edits to reasonably ensure that data is valid and recorded in the proper format and include field format controls, required field controls, limit and reasonableness controls, valid combination of related data field values, and master file matching.
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO records to evaluate the adequacy of application edits over received and postmark dates and related date sequencing in the RA System. Our examination of defect tickets and related documentation found that, while the FDEO had made progress in correcting many of the identified date errors, on March 13, 2020, the FDEO identified another date sequencing error that would allow a user to enter a future date in the <i>Date Postmarked</i> field. According to FDEO management, due to the COVID-19 pandemic and the implementation of new Federal programs, the FDEO prioritized other items for corrective action. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.</p>
Cause	According to FDEO management, while a new defect ticket had been created to correct the date sequencing error, work to correct the defect had not begun because of other priorities in response to the COVID-19 pandemic.
Effect	Absent adequate RA System application edits, the risk is increased that the appropriateness of claims, benefit payments, and employer chargeability may be compromised, and benefit payments and employer charges may be based on incorrect information.

Recommendation

We recommend that FDEO management continue to improve application edits to ensure the accuracy and integrity of postmark dates and related date sequencing in the RA System.

State Entity Response

The Department concurs with the finding; however, progress has been made. In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. Technical system errors and defects related to application edit checks will be resolved through the Incremental Customer Experience/User Experience Mobile-Responsive Software Transformation (CX/UX) project, which also includes the Business Process Optimization (BPO) project.

BPO will reengineer business processes to promote efficiency and accuracy and develop technical requirements for the CX/UX project. In February 2022, the Department held the first of several BPO workshops to identify and analyze existing business processes and technical requirements. These workshops will be conducted through August 2022 and target state business processes and technical requirements are anticipated to be completed as follows: Core Claims and Claim Status by May 2022, Continued Claims by May 2022, Employers and Third-Party Administrators by July 2022, Initial Claims by July 2022, and all other requirements by August 2022.

The Department anticipates implementing the CX/UX project in four phases, which are anticipated to be completed as follows: Core Claims and Claim Status by March 2023, Continued Claims by April 2023, Employers and Third-Party Administrators by May 2023, and Initial Claims by June 2023. These projects are anticipated to be completed in June 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-020
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-010
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 3 that procedures for document intake, indexing, and tracking processes continue to need improvement to ensure that all documents received for processing in the Reemployment Assistance Claims and Benefits Information System (RA System) are timely and accurately indexed to the appropriate claimant, claim, and claim issue. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	Effective input controls include procedures that provide reasonable assurance that all inputs into the application have been authorized, accepted for processing, and accounted for and any missing or unaccounted for source documents or input files have been identified and investigated. As part of the claimant application process, claimants, employers, and third parties may be required to submit certain documents and information to the FDEO or respond to fact-finding documents issued by the FDEO. Response due dates are determined by the RA System or FDEO staff based on the document type. For appropriate processing, documents and information received by the FDEO should be timely linked (indexed) to the appropriate claimant, claim, and claim issue to avoid unnecessary delays or cause the system to inappropriately process a claim or claim issue without consideration of documentation received but not yet indexed or processed.
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO records to evaluate the adequacy of RA System document intake and indexing processes. Our inquiries found that the FDEO lacked procedures that provide reasonable assurance that all received documents are timely and accurately indexed to the appropriate claimant, claim, and claim issue, including procedures for reconciling documents received through the intake mail and fax process to documents indexed to the claimant, claim, and claim issue in the RA System. We also noted that documents received by the</p>

FDEO missing the information necessary for proper indexing were saved for future investigation but were ultimately purged after 30 days of unsuccessful research, and that the lack of procedures prevented the FDEO from demonstrating that appropriate research efforts were conducted prior to purging the documents. According to FDEO management, although the FDEO had implemented staff training to remedy some of the procedural issues noted, this finding had not been corrected as of June 2021. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause

FDEO management indicated that a myriad of indexing issues continued because of a defect in the RA System core component program code and limitations in the functionality of the barcode reading software. Additionally, over time, the FDEO has lost key staff with institutional knowledge of the RA System core component program code, further limiting management's ability to correct the processing defects.

Effect

The lack of adequate procedures for document intake, indexing, and tracking processes, and the limitations of the RA System and barcode reading software, limit FDEO management's assurance that all documents received for processing in the RA System are investigated and timely and accurately indexed to the appropriate claimant, claim, and claim issue. Such limitations also increase the risk of inaccurate claim determinations that may result in erroneous benefit payments and employer charges.

Recommendation

We recommend that FDEO management improve procedures for document intake, indexing, and tracking processes and improve RA System barcode reading software functionality to ensure that all documents received for processing in the RA System are timely and accurately indexed to the appropriate claimant, claim, and claim issue.

State Entity Response

The Department concurs with the finding; however, progress has been made. The Department implemented new scanning and indexing technology in September 2020 and is updating the Department's Standard Operating Procedures (SOP) for scanning and indexing to include confirming receipt, research, and appropriate placement of the document before being purged through the Reemployment Assistance Modernization Program's Business Process Optimization project. The Department anticipates implementing the SOP in December 2022. The Department has also implemented new processes for individuals providing documents through the Reemployment Assistance Modernization's Reemployment Assistance Help Center project. Through the Reemployment Assistance Help Center, individuals can provide documentation that will be stored and linked to their user account through a secure interface. Further improvements to document intake, indexing, and tracking will be made through the Reemployment Assistance Modernization Program's Incremental Customer Experience/User Experience Mobile-Responsive Software Transformation project. These projects are anticipated to be completed in June 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-021
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-011
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 4 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to system-generated claim issues continue to need improvement to ensure that claims are accurately and timely processed. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	Transaction data processing controls include processes to ensure the completeness, accuracy, and validity of data as the data is processed within the application. The RA System was designed to automatically generate issues for a claim during claims processing based on predefined parameters, and FDEO staff were responsible for resolving the identified claim issues to avoid a delay in eligibility determinations and benefit payments.
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>As part of our IT operational audit, we evaluated the adequacy of RA System generation of claim issues controls and found that, while processing errors (e.g., system-generated claim issues were not generated, were not generated at the appropriate point in the claims process, or were generated when a claim issue was unnecessary) were identified as early as December 2014 and the FDEO had researched the processing errors for 6 years, an adequate solution had not been identified. According to FDEO management, the FDEO had not corrected the identified deficiencies and estimated that corrective action would be implemented by June 2022. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.</p>
Cause	FDEO management indicated that the processing errors were believed to be due to an RA System processing defect. FDEO management further indicated that, prior to correcting the claims processing errors, additional analysis was required to identify and resolve the root cause of the processing errors. While FDEO management planned to create a historical database table to record the claim

processing errors to aid in resolution, due to COVID-19 pandemic priorities, creation of the historical database table was postponed.

Effect

The appropriate generation of claim issues by the RA System would promote data completeness, accuracy, and validity and provide assurance that determination decisions are based on correct data and claims will be accurately and timely processed.

Recommendation

We recommend that FDEO management continue efforts to identify and correct RA System processes related to the appropriate generation of claim issues to ensure that claims are accurately and timely processed.

State Entity Response

The Department concurs with the finding; however, progress has been made. The Department acknowledges there was a temporary postponement in creating a historical database table. However, the Department resumed addressing this finding in May 2020 by implementing a new application performance monitoring tool that identifies and documents system-generated issues. The Department corrected system-generated errors in October 2020, December 2020, February 2021, and April 2021 and will continue to document system-generated errors and evaluate necessary changes and procedures through the Reemployment Assistance Work Effort Priority, Release, and Deployment Process. The Reemployment Assistance Modernization Program's Incremental Customer Experience/User Experience Mobile-Responsive Software Transformation project will implement application edit checks to ensure that complete and accurate data are entered in the system, minimizing the creation of incorrect claim issues. These projects are anticipated to be completed in June 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-022
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-012
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 5 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to the creation and distribution of claimant and employer claim notices continue to need improvement to ensure claim notices are timely distributed. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	<p>Effective application processing controls include controls for ensuring that data is processed completely and accurately and retains its validity during processing with minimal manual intervention.</p> <p>Section 443.151(2)(a), Florida Statutes – The FDEO must notify claimants and employers regarding monetary and nonmonetary determinations of eligibility.</p> <p>Section 443.151(3)(a), Florida Statutes – The FDEO shall promptly provide a notice of claim to the claimant’s most recent employing unit and all employers whose employment records are liable for benefits under the monetary determination. The employer must respond to the notice of claim within 14 days after the mailing date of the notice, or in lieu of mailing, within 14 days after delivery of the notice. If a contributing employer or its agent fails to timely or adequately respond to the notice of claim or request for information, the employer’s account may not be relieved of benefit charges.</p> <p>Section 443.151(5), Florida Statutes – The FDEO shall notify each employer who is liable for reimbursements in lieu of contributions for payment of the benefits at the address on file with the FDEO or its tax collection service provider, of the initial determination of the claim and must be given 10 days to respond. A contributing employer who responds within the allotted time limit may not be charged for benefits paid under an erroneous determination if the decision is ultimately reversed.</p>
Condition	The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the

2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.

As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO records to evaluate the adequacy of RA System application processing controls related to the distribution of claim notices. While our audit procedures found that the FDEO had taken corrective action for a prior Fraud Initiative Rules and Rating Engine processing defect, other defects were not resolved because the necessary RA System corrections were significant and could negatively impact other RA System processes, including claims processing. The defects requiring improvement related to updating the status of resolved claim issues during nightly processing after a determination or redetermination was recorded so claimant and employer claim notices would be timely created and distributed and timely creating and distributing employer claim notices for claims determined to be monetarily eligible. According to FDEO management, the FDEO had not corrected the identified deficiencies and estimated that corrective action would be implemented by June 2022. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause	According to FDEO management, while these defects had not been resolved and continued to intermittently occur, manual processes using scripts and reports had been implemented to help identify these claim notice defects.
Effect	Without appropriate application processing controls over the creation and timely distribution of claimant and employer claim notices, the FDEO cannot demonstrate compliance with State law and the risk is increased that claimants and employers may be denied due process or determination decisions may be made based on incorrect data, causing benefit payments and employer charges to be inappropriately processed.
Recommendation	We recommend that FDEO management continue efforts to correct RA System defects related to the creation and distribution of claimant and employer claim notices.
State Entity Response	The Department concurs with the finding; however, progress has been made. As of March 2022, the Department's nightly batch processing is running on schedule to timely distribute claimant and employer claim notices. In May 2021, the Department developed an alert system to notify staff of deviations in the nightly batch schedule. In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. The Reemployment Assistance Modernization Program's Cloud Migration project will reduce load on the existing system and create capacity for routine processes, such as batch processing. As part of the Reemployment Assistance Modernization Program, the System Development Lifecycle (SDLC) DevOps project will assist with resolution by optimizing and prioritizing batch processes. The Department has onboarded a technical writer to update and complete system documentation. These projects are anticipated to be completed in June 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-023
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-013
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 6 that processing defects related to claimant benefit payments, claimant overpayments, and employer charges still exist in the Reemployment Assistance Claims and Benefits Information System (RA System). As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	Automated application controls promote the consistent treatment of data and help ensure that data processing consistently adheres to management’s intention and requirements. Information systems process groups of identical transactions similarly; therefore, any inaccuracies arising from erroneous computer programming or design will occur consistently in similar transactions.
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>To evaluate the adequacy of RA System application processing controls in preventing overpayments and erroneous charges, as part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO records. Our examination of FDEO defect tickets found that the FDEO opened a high priority defect ticket for a defect detected on March 13, 2015, related to the creation of an uncollectable claimant overpayment. This defect erroneously increases the claimant’s available balance by the amount of the overpayment, permitting the claimant to collect the amount of the overpayment twice. While the defect ticket has been intermittently worked on since March 2015, and the severity level was changed to severe in February 2018, the last action taken was in April 2019, and the defect ticket remained open (in process) as of January 2021. Additionally, we noted other defect tickets for erroneous employer charges caused by claimant overpayments that were created in 2018 and remained unresolved as of January 2021. Although we inquired, FDEO management was unable to provide records demonstrating the monetary impact of the overpayment defect and the related employer charge errors. According to FDEO management, the FDEO had not corrected the</p>

identified deficiencies and estimated that corrective action would be implemented by June 2022. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause	According to FDEO management, while processes and reports existed to help identify and manually correct claimant overpayments and erroneous employer charges, processing defects in the RA System continue to cause errors, resulting in inaccurate claimant benefit payments and employer charges. FDEO management further indicated that, due to the large-scale effort and extensive changes necessary to the RA System core component program code to resolve these defects, changes had not been implemented and a resolution date had not been determined.
Effect	Effective system controls that promote the consistent and accurate processing of data would prevent inaccurate claimant benefit payments and erroneous employer charges that may affect the integrity of RA System data.
Recommendation	We recommend that FDEO management correct the RA System processing defects related to claimant benefit payments, claimant overpayments, and employer charges.
State Entity Response	<p>The Department concurs with the finding; however, progress has been made. In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. Technical system errors and defects related to application edit checks will be resolved through the Incremental Customer Experience/User Experience Mobile-Responsive Software Transformation (CX/UX) project, which also includes the Business Process Optimization (BPO) project. BPO will reengineer business processes to promote efficiency and accuracy and develop technical requirements for the CX/UX project. In February 2022, the Department held the first of several BPO workshops to identify and analyze existing business processes and technical requirements. These workshops will be conducted through August 2022 and target state business processes and technical requirements are anticipated to be completed as follows: Core Claims and Claim Status by May 2022, Continued Claims by May 2022, Employers and Third-Party Administrators by July 2022, Initial Claims by July 2022, and all other processes by August 2022.</p> <p>The Department anticipates implementing the CX/UX project in four phases, which are anticipated to be completed as follows: Core Claims and Claim Status by March 2023, Continued Claims by April 2023, Employers and Third-Party Administrators by May 2023, and Initial Claims by June 2023.</p> <p>Application design documentation and development processes will be resolved through the System Development Lifecycle (SDLC) - DevOps project. The Department anticipates these projects will be completed in June 2023. Additionally, the Department has implemented the "Reemployment Assistance Work Effort Priority, Release, and Deployment Process," which establishes procedures for identifying, analyzing, prioritizing, and correcting technical system errors and defects for continuous modernization. The Department anticipates developing requirements to address any remaining components of this finding beginning in July 2023 against the newly implemented business processes and modernized Reemployment Assistance Claims and Benefits Information System.</p>

U.S. DEPARTMENT OF LABOR

Finding Number	2021-024
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-014
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 7 that language translations for Reemployment Assistance Claims and Benefits Information System (RA System) claimant communications continue to need improvement. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	<p>Effective application output controls ensure effective and timely distribution of correspondence from the system, including providing accurate and sufficient information to system users to facilitate timely and effective communication.</p> <p>Section 443.151(8)(a) and (c), Florida Statutes – The FDEO is to provide printed bilingual instructional and educational materials in the appropriate language in those counties in which 5 percent or more of the households in the county are classified as a single-language minority and develop estimates of the percentages of single-language minority households for each county by using data from the United States Bureau of the Census (Census Bureau).</p> <p>Based on the Census Bureau’s 2014 American Community Survey, the FDEO identified Spanish and Haitian Creole as the primary languages spoken by Limited English Proficiency (LEP) individuals residing in the State. The FDEO also determined that Spanish and Haitian Creole were the two significant languages spoken by LEP individuals accessing reemployment services and, as such, the FDEO’s LEP Plan specified that the entire RA System was to be available in Spanish and Haitian Creole.</p>
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined the RA System program code changes implemented to correct the language translation errors on forms and claimant documents and the RA System error messages and found that, while the FDEO had corrected the previously identified RA System language translation errors and error messages, certain RA System claimant screens and the <i>Notice of Hearing</i> document were</p>

not translated to the claimant's primary language of Spanish or Haitian Creole as required by State law and the LEP Plan. According to FDEO management, while the FDEO had initiated a multi-phase project to correct the identified deficiencies, corrective action had not been implemented due to the COVID-19 pandemic and the completion of other priorities. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause

FDEO management indicated that, while the claimant screens and the *Notice of Hearing* document had not been translated when the RA System was initially designed, a defect ticket was established to accumulate, and later group into multiple work units, a list of all claimant screens that potentially needed to be translated into Spanish or Haitian Creole and another defect ticket was established to address translating the *Notice of Hearing* document. Although the defect tickets had been established, the defect tickets were pending assignment to a programmer due to COVID-19 pandemic priorities.

Effect

Without accurate bilingual claimant communications as required by State law and the LEP Plan, language barriers may exist that limit claimant access to reemployment assistance benefits.

Recommendation

We recommend that FDEO management continue to improve language translation for RA System claimant communications to ensure compliance with State law and the LEP Plan.

State Entity Response

The Department concurs with the finding; however, progress has been made. The Department is prioritizing the improvement of language translations within the Reemployment Assistance Claims and Benefits Information System. As the Department continues to address and correct this finding, it is actively providing alternate pathways to assist Limited English Proficient (LEP) speaking claimants. The Department previously initiated a multi-phased project to address this issue. Phase one, relating to monetary determination correspondence, was completed January 2020. Phase two, Claimant-Facing Screens, will be resolved during the Reemployment Assistance Modernization Program's Incremental Customer Experience/User Experience Mobile-Response Software Transformation Project, which is anticipated to be complete in June 2023. Phase three, Appeals Notice of Hearing correspondence, is in progress. To date, tickets for phase three have been logged, requirements for each correspondence notice are being defined and translated, and phase three is anticipated to be complete by June 2023. During the implementation of phases two and three, the Department will log tickets and begin developing requirements for phase four, which relates to non-monetary determination correspondence. Following the implementation of phases two and three, which are anticipated to be complete by June 2023, the Department will begin implementation of phase four.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-025
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-015
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 9 that FDEO password controls for RA System claimants continue to need improvement to ensure the confidentiality, integrity, and availability of Reemployment Assistance Claims and Benefits Information System (RA System) data and related IT resources. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	Effective IT security controls include mechanisms, such as personal passwords, for authenticating a user's identity to the system. To reduce the risk of compromise, the confidentiality of a password is more effectively protected by requiring passwords to be at least eight characters in length and include the complexity of alphanumeric and special characters.
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined RA System claimant logon screens and related documentation to evaluate the adequacy of password length and complexity requirements for claimants in the RA System. We found that the RA System allowed claimants to use a four-digit numeric password (PIN) to authenticate to the RA System. As such, the RA System password settings did not require a minimum password length of eight characters or enforce complexity requirements, such as the use of upper or lower-case letters or special characters, to help prevent the password from being easily guessed. According to FDEO management, while the FDEO was working to establish a new authentication method for the RA System, FDEO management estimated that corrective action would not be implemented until September 2021. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.</p>

Cause	According to FDEO management, to facilitate claims filing, the FDEO made a business decision when the RA System was designed to allow claimants to use a four-digit PIN to authenticate to the RA System.
Effect	The use of passwords of at least eight characters that include the complexity requirements of alphanumeric and special characters reduces the possibility that an unauthorized individual may inappropriately gain access to the RA System and compromise the confidentiality, integrity, and availability of RA System data and related IT resources.
Recommendation	We recommend that FDEO management establish adequate password length and complexity requirements for RA System claimants to ensure the confidentiality, integrity, and availability of RA System data and related IT resources.
State Entity Response	This finding has been fully corrected. As of September 2021, the Department implemented Multi-Factor Authentication (MFA) for external users in order to ensure the confidentiality and integrity of the Reemployment Assistance Claims and Benefits Information System as part of the Reemployment Assistance Modernization Program's Identity Management and User Authentication project.

U.S. DEPARTMENT OF LABOR

Finding Number 2021-026
Assistance Listing Number 17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title Unemployment Insurance (UI)
Compliance Requirement Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year Various
Statistically Valid Sample No
Finding Type Significant Deficiency
Prior Year Finding Report No. 2021-182, Finding No. 2020-016

Finding In our information technology (IT) operational audit report titled *Reemployment Assistance Claims and Benefits Information System (CONNECT)*, dated March 2021, we noted in Finding 10 that FDEO change management controls continue to need improvement to ensure that only authorized, tested, and approved Reemployment Assistance Claims and Benefits Information System (RA System) program code and data changes are implemented into the production environment. As of June 2021, the FDEO had not corrected the identified deficiencies.

Criteria Effective change management controls are intended to ensure that all program code and data changes are properly authorized, tested, and approved for implementation into the production environment. Change management controls also promote the accuracy of data changes made in the production environment. Effective change management controls ensure that the established change management process is followed when program code and data changes are implemented into the production environment and that only approved changes are implemented into the production environment.

Condition The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.

To evaluate the appropriateness of FDEO change management controls for program code and data changes implemented into the RA System production environment, as part of our IT operational audit, we requested a system-generated list of the program code changes implemented into the production environment during the period July 1, 2019, through May 22, 2020, and the data changes implemented into the production environment during the period July 2019 through June 2020. However, the FDEO was unable to provide system-generated lists of the implemented program code and data changes. Instead, for the program code changes, the FDEO provided a list of the RA System program change tickets from the ticketing system with a status of either closed or implemented into production during the period July 1, 2019, through May 22, 2020, and for the RA System data changes, a list of the data change tickets from the ticketing system with a status of either closed or implemented into

production during the period July 2019 through June 2020. Although the FDEO used a change management system for managing program code and data changes, the FDEO had not established controls, such as the use of a reconciliation process, to ensure that all program code and data changes implemented into the production environment followed the FDEO's change management process.

While the ticketing system lists provided may not have included all the program code and data changes implemented into the RA System production environment during the period July 1, 2019, through May 22, 2020, the lists included 170 program change tickets and 1,592 data change tickets. We selected 23 of the program change tickets and 35 of the data change tickets and examined available FDEO records supporting the tickets and the respective program and data changes.

For each of the 23 program change tickets selected for audit, we requested documentation evidencing that the ticket was authorized and the program code changes to address the ticket were tested by the programmer and user, approved to be implemented into the production environment, and implemented into the production environment by someone other than the programmer who made the changes. Our examination found that FDEO records did not:

- Demonstrate programmer testing sign off for the program code changes for 22 tickets.
- Demonstrate user testing sign off for the program code changes for 10 tickets.
- Demonstrate that program code changes for 20 tickets were approved for implementation.
- Identify for each program change addressed by the 23 tickets that an appropriate separation of duties existed between the programmer and implementor of each program change.

Eight of the 23 program change tickets tested were for significant COVID-19 pandemic-related program changes to online screens and claims processing for initial and continued claims. For these 8 program change tickets, we also examined FDEO records of programmer and user testing and independent program code reviews to determine whether the program code changes authorized on the tickets were appropriately tested and reviewed prior to implementation into the production environment. Our examination found that 7 of the program change tickets lacked detailed programmer testing documentation, 5 program change tickets lacked detailed user testing documentation, and all 8 program change tickets lacked evidence of required program code reviews by the Technical Change Control Committee (TCCC), thereby limiting FDEO management's assurance that the program code changes functioned as intended.

For the 35 data change tickets selected for audit, we requested documentation evidencing that the data change was authorized, tested by the programmer, reviewed and approved by the user, approved for implementation, and that the data change implementor was appropriate. Our examination found that FDEO records did not:

- Demonstrate that the data changes to address 3 tickets were tested by the programmer.
- Demonstrate that testing by the programmer for the data changes to address 14 tickets was reviewed and approved by the user.
- Demonstrate that the data changes to address 13 tickets were approved before being implemented into the production environment.

- Identify for each data change addressed by the 35 tickets that an appropriate separation of duties existed between the data change programmer and implementor.

According to FDEO management, due to competing priorities caused by the COVID-19 pandemic and efficiencies in process changes, the FDEO had not corrected the identified deficiencies and estimated that corrective action would be implemented by June 2022. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause

FDEO management acknowledged in response to our audit inquiry that, due to higher priority issues and limited resources, the FDEO had not reconciled the program code and data changes implemented into the production environment to the ticketing system records and thus, the FDEO could not demonstrate that all program code and data changes implemented into the RA System production environment were recorded in the ticketing system. FDEO management also indicated that the FDEO was transitioning to a new process for recording program code and data changes and that, previously, evidence of testing, approvals, and implementors was not always recorded. Additionally, programmers were not required to specifically document that a program code change was tested and TCCC program code reviews were sometimes conducted during TCCC and programmer meetings that were not documented. Further, FDEO management indicated that documentation for data changes was not always maintained due to the volume of data changes resulting from the COVID-19 pandemic and expansion of unemployment insurance benefits.

Effect

Without an effective reconciliation process that ensures all program code and data changes implemented into the RA System production environment are recorded in the ticketing system, and documentation of the testing and approval of program code and data changes, the FDEO has limited assurance that all program code and data changes are appropriately authorized, tested, approved, and implemented and do not bypass the FDEO's change management process.

Recommendation

We recommend that FDEO management improve change management controls to ensure that all implemented RA System program code and data changes are managed by, and do not bypass, the FDEO's change management process. We also recommend that FDEO management ensure that FDEO records evidence that RA System program code and data changes are appropriately authorized, tested, approved, and implemented into the production environment.

State Entity Response

This finding has been fully corrected. The Department has implemented the "Reemployment Assistance Work Effort Priority, Release, and Deployment Process," which establishes procedures for identifying, analyzing, prioritizing, and correcting technical system errors and defects for continuous modernization. This documentation, along with application design documentation and development processes, will be improved through the System Development Lifecycle (SDLC) - DevOps project as part of the Department's two-year Reemployment Assistance Modernization Program.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-027
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-017
Finding	<p>In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i>, dated March 2021, we noted in Finding 11 that the reports used by the FDEO to conduct periodic Reemployment Assistance Claims and Benefits Information System (RA System) user access privilege reviews did not promote an effective review of all user accounts as the reports included information that was inaccurate and did not match RA System access records. As of June 2021, the FDEO had not corrected the identified deficiencies.</p>
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1)(a)(6), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities. To facilitate the periodic review of the appropriateness of RA System access privileges for FDEO employees and other State and Federal agency users, semiannually, the FDEO generated user access reports and provided the reports to the appropriate supervisors for review.</p>
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>To evaluate the adequacy of the periodic FDEO RA System access privilege reviews, as part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined RA System user access reports and related RA System access records. Our examination of the user access reports used by the FDEO to conduct the July 2019 through December 2019 access review found that the reports were inconsistent with RA System access records and, therefore, did not facilitate an effective or accurate access review. Specifically, we found that the user access reports included inaccurate information such as erroneous account statuses (e.g., accounts were listed as active that were not active) and</p>

missing or inaccurate last logon dates. According to FDEO management, the FDEO had not corrected the identified deficiencies and estimated that corrective action would be implemented by September 2022. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause	According to FDEO management, the FDEO was not aware of issues with the user access reports but acknowledged that the reports' information was inaccurate and did not match RA System access records.
Effect	Without accurate reports of RA System user access privileges, FDEO management's assurance that semiannual access reviews effectively ensure that assigned access privileges remain appropriate is limited.
Recommendation	We recommend that FDEO management reevaluate the RA System user access privilege reports to ensure that the access reports are consistent with RA System access records and promote an effective review of the appropriateness of user access privileges.
State Entity Response	<p>The Department concurs with the finding; however, progress has been made. Following the engagement with the Florida Auditor General's Office, Department realized staff misunderstood the inquiries being made about the user access privilege reports. The Department reevaluated its review process and reports and determined the user access privilege reports are producing the correct data. The data is reflecting user log-in attempts accurately, which includes failed attempts. To minimize the possibility of future misunderstanding, the Department updated its procedures to clarify the results of the report.</p> <p>In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. The Identity Management and User Authentication project will result in improved access management and reporting.</p>

U.S. DEPARTMENT OF LABOR

Finding Number	2021-028
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-018
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 12 that some Reemployment Assistance Claims and Benefits Information System (RA System) users had inappropriate and unnecessary access privileges to high-risk functions. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1)(d), Florida Administrative Code – Each agency is required to ensure that access permissions are managed, incorporating the principles of least privilege and separation of duties.</p> <p>Effective access controls include measures that limit a user’s access privileges to only those functions necessary to perform their assigned job duties and promote an appropriate separation of duties.</p>
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>According to FDEO records as of June 10, 2020, 94 FDEO employees had an active RA System user account with access to two or more of the six high-risk functions identified by the FDEO. As part of our IT operational audit, we evaluated RA System access for 25 of the 94 FDEO employees to determine whether the access privileges were appropriately assigned and found that 19 employees had been assigned access to two or more high-risk functions that were not required for the users’ assigned job duties. Specifically, we found that:</p> <ul style="list-style-type: none">• 19 employees had inappropriate access to update claimant payment information, including direct deposit information.• 6 employees had inappropriate access to update claimant authentication information such as social security numbers.• 12 employees had inappropriate access to claim weeks on an existing claim and, therefore, the ability to request claimant payments.

- 3 employees had inappropriate access to issue and authorize (release) manual payments.

FDEO records as of June 10, 2020, also showed that 12 other State and Federal agency users had an active RA System user account with access to one or more of the six high-risk functions. We evaluated the RA System access for these 12 users and noted that 4 Federal agency users were assigned access to a high-risk function that allowed the users to claim weeks on an existing claim and, therefore, request claimant payments. Such access is inappropriate for Federal agency users of the RA System.

According to FDEO management, the FDEO had not corrected the identified deficiencies and estimated that corrective action would be implemented by December 2022. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause

FDEO management acknowledged that user access was assigned through access roles that combined many functions and, therefore, access in excess of that needed for the users' required job duties was sometimes assigned. FDEO management was unable to explain why the Federal agency users were assigned this access and acknowledged the access was inappropriate.

Effect

Assigning access privileges to high-risk functions that are inappropriate or not required for the user's job duties increases the risk of unauthorized modification, loss, or disclosure of claimant data.

Recommendation

We recommend that FDEO management limit RA System user access privileges to only those functions that are appropriate and necessary for the users' assigned job duties.

State Entity Response

The Department concurs with the finding; however, progress has been made. The Department is actively evaluating access privilege roles and establishing procedures to restrict system users to only functions necessary for assigned job duties. Additionally, the Department is working to develop Standard Operating Procedures (SOP) to identify role-specific job duties. This evaluation and the SOP will be completed in November 2022. In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. The Identity Management and User Authentication project will result in improved limiting the user access privileges to only functions necessary for the assigned duties. The role-specific job duties identified in the SOP will be linked through this project to People First to ensure that access privilege updates are automated. These projects are anticipated to be completed in June 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-029
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-019

Finding In our information technology (IT) operational audit report titled *Reemployment Assistance Claims and Benefits Information System (CONNECT)*, dated March 2021, we noted in Finding 13 that Reemployment Assistance Claims and Benefits Information System (RA System) user accounts were not always promptly deactivated when access was no longer required. As of June 2021, the FDEO had not corrected the identified deficiencies.

Criteria Florida Department of Management Services Rule 60GG-2.003(1)(a)8., Florida Administrative Code – State agencies are required to ensure that IT access privileges are removed when access to an IT resource is no longer required. Prompt action is necessary to ensure that the access privileges are not misused by former employees, former contractors, or others to compromise data or IT resources.

Condition The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.

As part of our IT operational audit, we examined FDEO access records for the 64 FDEO RA System users who separated from FDEO employment during the period July 1, 2019, through May 23, 2020, as of June 10, 2020, to determine whether RA System access privileges were timely deactivated upon employment separation. Our examination found that 43 user accounts were not timely deactivated. Specifically, 33 user accounts assigned to 32 former employees were deactivated 1 to 232 days (an average of 22 days) after the employees' separation dates and 10 user accounts assigned to 10 former employees remained active as of June 10, 2020, although 26 to 321 days (an average of 149 days) had elapsed since the employees separated from FDEO employment.

We also examined FDEO access records as of June 10, 2020, for the 2,329 contracted staff who ceased providing services to the FDEO during the period November 5, 2019, through June 5, 2020, to determine whether RA System access privileges were timely deactivated. Our examination found that 2,056 user accounts assigned to 2,056 former contractors were deactivated 1 to 51 days (an average of 2 days) after the contractors' ceased providing services to the FDEO and 238 user accounts assigned to 238 former contractors remained

active as of June 10, 2020, although 5 to 55 days (an average of 29 days) had elapsed since the contractors ceased providing services.

Through other audit procedures, we identified 680 other active user accounts in FDEO access records as of June 10, 2020, that had not been used since prior to January 1, 2020.

According to FDEO management, the FDEO had not corrected the identified deficiencies and estimated that corrective action would be implemented by December 2021. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.

Cause

According to FDEO management, access removal requests were not always timely received and that, while periodic reviews of access privileges were conducted, Internal Security Unit (ISU) staff only deactivated accounts when the appropriate supervisor notified them that an account was no longer necessary. Additionally, while FDEO management indicated that FDEO guidelines allowed 1 day (excluding weekends and holidays) upon receipt of an access removal request to deactivate a user account, as unauthorized access can occur at any time, access to the RA System should be promptly deactivated when the access privileges are no longer required.

Effect

Timely deactivation of RA System user accounts immediately upon employment separation or when no longer necessary reduces the risk that access privileges may be misused by former employees, former contractors, or others.

Recommendation

We recommend that FDEO management ensure that RA System user accounts are promptly deactivated upon employment separation or when no longer necessary.

State Entity Response

The Department concurs with the finding; however, progress has been made. The Department is updating the existing policy to notify the Division's Internal Security Unit immediately upon employee separation. This new policy will be implemented by May 2022. In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. The Identity Management and User Authentication project will result in reducing the time to deactivate an employee upon separation. These projects are anticipated to be completed in June 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-030
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-020
Finding	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 14 that certain security controls related to logical access, user authentication, and logging and monitoring for the Reemployment Assistance Claims and Benefits Information System (RA System) data and related IT resources continue to need improvement to ensure the confidentiality, integrity, and availability of RA System data and related IT resources. As of June 2021, the FDEO had not corrected the identified deficiencies.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources.
Condition	<p>The FDEO processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2020-21 fiscal year, the FDEO expended approximately \$17.6 billion for UI benefits.</p> <p>Our IT operational audit procedures disclosed that certain security controls related to logical access, user authentication, and logging and monitoring for the RA System and related IT resources continue to need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising RA System data and related IT resources. However, we have notified appropriate FDEO management of the specific issues. According to FDEO management, the FDEO had not corrected the identified deficiencies and estimated that corrective action would be implemented by March 2022. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2020-21 fiscal year.</p>
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising RA System data or related IT resources.
Effect	Without appropriate security controls related to logical access, user authentication, and logging and monitoring for the RA System and related IT resources, the risk is increased that the confidentiality, integrity, and availability of RA System data and related IT resources may be compromised.
Recommendation	We recommend that FDEO management improve certain security controls related to logical access, user authentication, and logging and monitoring for the

RA System and related IT resources to ensure the confidentiality, integrity, and availability of RA System data and related IT resources.

State Entity Response

The Department concurs with the finding; however, progress has been made. In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. In September 2021, the Department implemented the first of three phases focused on Reemployment Assistance Claims and Benefits Information System (System) security through the Identity Management and User Authentication (IAM) project. The Department anticipates initiating the Security Architecture Review project in April 2022 to analyze the System's application, platform, operations, and development processes, and to provide the Department with specifications to improve System security. As part of phase two of the IAM project, the Department is working to develop Standard Operating Procedures (SOP) to identify role-specific job duties. This evaluation and the SOP will be completed in November 2022. The remainder of phase two and three of the IAM project will be implemented following the implementation of the Security Architecture Review project. These projects are anticipated to be completed in June 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-031
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Period of Performance
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	UI-34052-20-55-A-12 2020
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$255,850.77
Finding	FDEO expenditures charged to the UI program were not always incurred during the authorized period of performance or timely liquidated.
Criteria	2 CFR 200.403(h) – <i>Factors affecting allowability of costs</i> – To be allowable under Federal awards, costs must be incurred during the approved budget period. United States Department of Labor – <i>Notice of Award</i> – Funds for UI administration shall be available for obligation through December 31, 2020, and funds are to be expended/liquidated by March 31, 2021.
Condition	During the 2020-21 fiscal year, the FDEO expended \$17.6 billion in Federal funds for the UI program. Our examination of records related to 35 selected UI program expenditures, totaling \$613,193,088.89, paid by the FDEO during the 2020-21 fiscal year disclosed 2 expenditures, totaling \$128,436.31, that were not incurred during the authorized period of performance. Our examination also found 2 other expenditures, totaling \$127,414.46, that, while incurred during the authorized period of performance, were not liquidated by March 31, 2021.
Cause	According to FDEO management, the costs were charged to the award after the authorized period of performance due to employee oversight. In addition, FDEO management indicated that adjustments to expenditures claimed for the grant were made after the grant's period of performance. Due to employee oversight, costs liquidated after March 31, 2021, were included.
Effect	Expenditures charged to a Federal award that were not incurred during the authorized period of performance or liquidated by the award's liquidation date could be subject to disallowance by the Federal grantor agency.
Recommendation	We recommend that the FDEO enhance review procedures to ensure that costs charged to a Federal award are attributable to the authorized period of performance and timely liquidated in accordance with award requirements.
State Entity Response	The Department concurs with the finding; however, progress has been made. The Department recorded adjustments as of March 2022 to move the \$128,436.31 in expenditures that are outside the period of performance to an allowable funding source within the appropriate period of performance. In addition, review procedures will be enhanced to ensure that costs charged to a Federal award are attributable to the authorized period of performance and timely liquidated in accordance with award requirements. One of the payments within the \$127,414.46 in the amount of \$7,554.07 has been moved to another allowable funding source. The remaining \$119,860.39 of the \$127,414.46 was processed after the liquidation date (March 31, 2021) and was for indirect costs tied to base expenditures that were incurred and liquidated within the allowable period of performance. In accordance with DEO's Negotiated Indirect Cost Rate Agreement (NICRA; dated 11/3/2021) with the U.S. Department of Labor (DEO's cognizant agency)

in Section II, paragraph E.1. requires that once a final rate is negotiated, billing and charges to federal awards must be adjusted (“trued-up”) if the final rate varies from the provisional rate. In accordance with DEO’s Negotiated Indirect Cost Rate Agreement (NICRA; dated 11/3/2021) with the U.S. Department of Labor (DEO’s cognizant agency), Section II, paragraph E.1., DEO is required to adjust (true-up) the billing and charges to the federal awards if the final rate varies from the provisional rate. Furthermore, 2 CFR 200.344(e) requires a federal awarding agency to make a settlement for any upward or downward adjustment to the federal share of costs after closeout reports are received. Additionally, 2 CFR 200.345(a)(3) provides that the closeout of a federal award does not affect the ability of a federal awarding agency to make financial adjustments to a previously closed award such as resolving indirect cost payments.

U.S. DEPARTMENT OF LABOR

Finding Number 2021-032
Assistance Listing Number 17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title Unemployment Insurance (UI)
Compliance Requirement Reporting
State Entity Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year Various
Statistically Valid Sample N/A
Finding Type Disclaimer of Opinion and Material Weakness

Finding The FDEO did not maintain records to support the amounts reported in Federal Performance Reports submitted to the Employment and Training Administration (ETA).

Criteria Employment and Training Handbook No. 401 5th Edition, *Unemployment Insurance Reports Handbook* – States are required to submit monthly reports, including the ETA 9050 – *Time Lapse of All First Payments Except Workshare*, ETA 9052 – *Nonmonetary Determination Time Lapse Detection*, and ETA 9055 – *Appeals Case Aging*.

Condition The ETA 9050, 9052, and 9055 reports present various state UI program performance information. As part of our audit, we requested from the FDEO documentation supporting the amounts reported in the reports and corresponding core measures identified in the table below. However, in response to our request, the FDEO was unable to provide documentation supporting the amounts included in the tested reports and indicated that the data used to prepare all of the reports submitted for the 2020-21 fiscal year had not been maintained.

Report	Core Measure
ETA 9050 (October 2020 and June 2021)	First Payment Time Lapse 14/21 days, Interstate and Intrastate UI, UCFE, and UCX, full and partial weeks
ETA 9052 (December 2020 and April 2021)	Nonmonetary Determinations 21-Day Timeliness
ETA 9055 (September 2020 and January 2021)	Average Age of Pending Lower and Higher Authority Appeals

Cause FDEO management indicated that documentation supporting the reported amounts could not be provided because the data used to prepare the reports changes over time and the FDEO had not established procedures for maintaining the data used to prepare submitted reports.

Effect Absent procedures for retaining the documentation used to prepare ETA 9050, 9052, and 9055 reports, the FDEO cannot demonstrate that information reported to the ETA is complete and accurate.

Recommendation We recommend that the FDEO establish procedures for maintaining the data used as the basis to report information in ETA 9050, 9052, and 9055 reports.

State Entity Response The Department concurs with the finding; however, progress has been made. As part of its ongoing Reemployment Assistance Modernization Program, the Department completed the Data Warehouse project in December 2021 to transition Reemployment Assistance data from a transactional database to an analytical database. This enabled the launch of the Reporting project, which includes the validation of all Employment and Training Administration (ETA) reports that were submitted directly from the Reemployment Assistance Claims

and Benefits Information System. This effort is ongoing, and all in-scope reports are forecast to be complete in December 2022. The ETA 9050 and ETA 9052 reports were moved to the Data Warehouse, validated, and successfully transmitted to the U.S. Department of Labor in March 2022. System development is underway to align program policy with the guidance provided in UIPL 20-21, change 1, that impacts ETA 9055 and is anticipated to be deployed into production in May 2022. Testing is currently in progress to validate the ETA 9055 report by June 2022.

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Finding Number 2021-033
Assistance Listing Number 17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title Unemployment Insurance (UI)
Compliance Requirement Reporting
State Entity Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year Various
Statistically Valid Sample No
Finding Type Noncompliance and Significant Deficiency

Finding The FDEO did not correctly report year-to-date values on the Employment and Training Administration (ETA) 2208A, Quarterly UI Above-Base Report.

Criteria Employment and Training Handbook No. 336, 18th Edition, *Unemployment Insurance State Quality Service Plan – Planning and Reporting Guidelines* – States are required to prepare and submit to the ETA an ETA 2208A, Quarterly UI Above-Base Report which reports the number of quarterly staff years worked and paid and the number of year-to-date staff years paid.

Condition The ETA 2208A report provides information to the ETA on the number of staff years worked and paid for various UI program categories and serves as the basis for determining above-base entitlements. As illustrated below, our examination of the ETA 2208A report submitted to the ETA for the quarter ended September 30, 2020, disclosed that the FDEO did not accurately report by program category the year-to-date staff years.

Program Category	Staff Years Paid Per FDEO	Staff Years Paid Per Audit	Difference (Understatement)
Claims Activities	430.01	1,720.69	(1,290.68)
Employer Activities	202.40	809.73	(607.33)
UI Performs	73.41	293.80	(220.39)
Support/AS&T	194.83	779.71	(584.88)
Trade Claims Activities	1.94	7.35	(5.41)
Other	0.08	4.97	(4.89)
Total Staff Years	<u>902.67</u>	<u>3,616.25</u>	<u>(2,713.58)</u>

Cause According to FDEO management, inaccurate year-to-date staff year figures were reported due to a calculation error.

Effect The staff years paid reported on the ETA2208A report were understated.

Recommendation We recommend that the FDEO enhance procedures for preparing and reviewing quarterly ETA 2208A reports to ensure the accuracy of all information reported to the ETA.

State Entity Response This finding has been fully corrected. The Department has updated its desk procedures as of March 2022 for preparing and reviewing the quarterly ETA 2208A reports to ensure accuracy of all information.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-034
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Test and Provisions – UI Program Integrity – Overpayments
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Disclaimer of Opinion and Material Weakness
Prior Year Finding	Report No. 2021-182, Finding No. 2020-021
Finding	The FDEO could not provide accurate data for the period July 2020 through June 2021 demonstrating that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset.
Criteria	Section 303(g)(1) of the Social Security Act – States shall deduct from unemployment benefits otherwise payable to an individual an amount equal to any overpayment made to such individual under an unemployment benefit program of the United States or any other State, and not previously recovered.
Condition	<p>The FDEO processes all UI benefit payment transactions through the Reemployment Assistance Claims and Benefits Information System (RA System), a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data.</p> <p>During the 2020-21 fiscal year, the FDEO made UI benefit payments totaling approximately \$17.6 billion. Our inquiries of FDEO management disclosed that the FDEO was in the process of addressing known UI benefit overpayment issues with the RA System, specifically overpayments resulting from the impact of the COVID-19 pandemic and expansion of UI benefits. Consequently, for the 2020-21 fiscal year, the FDEO was unable to provide for audit accurate data to demonstrate that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset.</p>
Cause	FDEO management indicated that complete and accurate UI overpayment data could not be provided due to processing errors when extracting the data from the RA System.
Effect	Absent effective controls to ensure that overpayments are accurately identified and handled, claimants may continue to receive UI benefits in error, debts resulting from overpayments may not be appropriately offset, and employers may not be relieved of charges when overpayments are caused by untimely or inaccurate actions. In addition, absent accurate data, the United States Department of Labor and the FDEO are not able to effectively monitor the integrity of the UI program benefit payment process.
Recommendation	We recommend that the FDEO investigate and resolve the RA System processing errors inhibiting the production of accurate UI benefit overpayments data.

State Entity Response

The Department concurs with the finding; however, progress has been made. In 2020, the Department implemented a phased approach to integrate all federal programs and new guidance to ensure appropriate controls were in place to determine claimant eligibility and disburse payments. Pandemic Unemployment Assistance (PUA) was deployed in April 2020, Pandemic Emergency Unemployment Compensation (PEUC) was deployed in May 2020, Lost Wages Assistance (LWA) was deployed in September 2020, Extended Benefits (EB) was deployed in December 2020 and Mixed Earner Unemployment Compensation (MEUC) was deployed in February 2021. System development is underway to align the Federal Pandemic Unemployment Compensation program with the guidance provided in Unemployment Insurance Program Letters (UIPL) 20-21, change 1, and is anticipated to be deployed into production in May 2022. Claimant overpayment data processing will be conducted over the course of two months. The Department anticipates being able to provide complete overpayment data once the integration and processing effort is finalized in August 2022. The Department will continue to work with the Auditor General and the US Department of Labor to ensure compliance.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-035
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness Questioned Costs – \$167,491
Prior Year Finding	Report No. 2021-182, Finding No. 2020-022
Finding	The FDEO did not always ensure or timely ensure that UI claimants complied with the participation requirements of the RESEA program.
Criteria	<p>U.S. Department of Labor Employment and Training Administration – UI Program Letter No. 07-19 – Failure of a UI claimant to report or participate in any aspect of the RESEA program must result in a referral to the UI agency for adjudication under the applicable state law.</p> <p>Section 443.091(1)(b), Florida Statutes, <i>Benefit eligibility conditions</i> – An unemployed individual is eligible to receive UI benefits for any week only if the FDEO finds that the individual completed the FDEO’s online work registration and reported to the one-stop career center as directed by the local workforce development board for reemployment services.</p>
Condition	<p>The FDEO contracts with Local Workforce Development Boards (LWDBs) to provide RESEA program services to UI claimants. Once a claimant is approved for UI benefits, the claimant is profiled to determine whether the claimant is likely to exhaust regular UI benefits and need reemployment services. If the claimant is identified to participate in the RESEA program, the claimant is notified that they have been selected and that participation is mandatory. The FDEO and the LWDBs use the Employ Florida system to record information regarding the claimant’s participation in the RESEA program. Notification regarding the claimant’s participation in the required RESEA program services is to be provided to the FDEO through a data exchange between the Employ Florida system and the Reemployment Assistance Claims and Benefits Information System (RA System). If a claimant does not participate in the RESEA program, LWDB staff are to record the non-attendance in Employ Florida, the information is to be shared with the FDEO via the RA System data exchange, and the claimant is referred to the FDEO for adjudication.</p> <p>According to FDEO records, during the 2020-21 fiscal year, 60,886 claimants were scheduled to receive RESEA program services. Our examination of FDEO records for 60 claimants disclosed that the FDEO did not adjudicate 35 of the claimants’ cases after notification of nonparticipation in the RESEA program in a time frame that would ensure that the claimants remained eligible to receive UI benefits under State law. Specifically:</p> <ul style="list-style-type: none">• The FDEO adjudicated 6 of the cases 188 to 267 days after the claimants missed their appointment for RESEA program services. The FDEO paid UI benefits totaling \$63,064 after the missed appointments.• The FDEO had not adjudicated 29 of the cases as of the date of our audit inquiry. Subsequent to our audit inquiry, and 152 to 466 days after the

claimants missed their appointment for RESEA program services, the FDEO adjudicated 16 of the 29 cases. For 17 of the 29 cases, the FDEO paid UI benefits totaling \$100,455 after the missed appointments.

Additionally, FDEO records for 2 claimants did not evidence that the FDEO UI office received notification regarding the claimants' participation or nonparticipation in the RESEA program. For one of the claimants, the FDEO paid UI benefits totaling \$3,972 after their missed appointment.

Cause

FDEO management indicated that a management decision was made not to penalize claimants for failure to participate in RESEA program services. For the 13 cases not adjudicated, the FDEO was unable to adjudicate non-attendance because the claim was currently locked in the RA system due to an ongoing fraud investigation. Additionally, for the 2 claimants the FDEO did not receive notification regarding participation or nonparticipation in the RESEA program, FDEO management indicated that between May 2020 and August 2020, the data exchange between Employ Florida and the RA System did not occur due to an unexpected server upgrade. As a result, during those months, the FDEO was unable to extract data tables from Employ Florida to ensure that UI claimants complied with RESEA program participation requirements.

Effect

Absent timely adjudication of claimant cases after notification of nonparticipation in the RESEA program and documentation evidencing whether all claimants satisfactorily participate in the RESEA program, the FDEO cannot demonstrate that only eligible claimants receive UI benefits.

Recommendation

We recommend that the FDEO ensure that the data exchange between Employ Florida and the RA System appropriately and consistently notifies the FDEO of claimant compliance with the RESEA program. Additionally, we recommend that the FDEO ensure that RESEA program participation issues are timely adjudicated to determine if benefits should continue.

State Entity Response

The Department concurs with the finding; however, progress has been made. The data exchange between Employ Florida and the Reemployment Assistance Claims and Benefits Information System has been resolved and has not been an issue since August 2020. The Reemployment Assistance Modernization Program's Service Oriented Architecture/Application Programming Interfaces (SOA/API) project will ensure that these connections are stable in the future.

To promote timely adjudication, the Department continues its efforts to increase staffing resources and provide comprehensive training to both newly hired and tenured adjudicators. In addition, the Department has contracted with a vendor to assist with fact-finding for claim adjudication which will expedite backlog resolution.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-036
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – Employer Experience Rating and Match with Internal Revenue Service (IRS) 940 Federal Unemployment Tax Act (FUTA) Tax Form
State Entity	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-025
Finding	Internal controls for UI tax payment processing need improvement.
Criteria	2 CFR 200.303 – <i>Internal controls</i> – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
Condition	<p>The FDOR contracted with a service organization to provide tax filing solutions for multiple tax types, including UI taxes. During the 2020-21 fiscal year, the FDOR received UI tax payments from employers totaling approximately \$1.1 billion. The service organization was responsible for and processed \$256.9 million in UI tax payments.</p> <p>The service organization obtained an independent service auditor's report for the period January 1, 2020, through December 31, 2020, in which the service organization's auditors issued an adverse opinion related to the service organization's Information Security Policy, Risk Management Policy, termination procedures, logical access removal, and password configurations. Given the significance of the service organization's role in the UI program, internal control weaknesses reported in the service auditor's report could significantly impact the UI program.</p>
Cause	The service organization had not established certain IT controls, including a sufficiently detailed Information Security Policy and Risk Management Policy, and effective termination procedures, logical access removal controls, and password configuration controls.
Effect	Absent the establishment of appropriate controls by the service organization, the FDOR has reduced assurance that the UI tax data is appropriately safeguarded.
Recommendation	We recommend that the FDOR ensure that the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.
State Entity Response	<p>FDOR concurs with this finding. In the Spring of 2021, FDOR communicated the importance of resolving the exceptions noted within the independent auditor's report with the service organization. As a result, the service organization confirmed they would implement the appropriate controls as required.</p> <p>FDOR will review the upcoming 2021 independent auditor's report to verify the previously noted deficiencies have been resolved. If the 2021 independent service auditor's report identifies any outstanding exceptions, the FDOR will require the service organization to provide a timeframe for resolution and</p>

evidence of progress towards resolving the remaining exceptions until all deficiencies are resolved.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-037
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – Employer Experience Rating and Match with Internal Revenue Service 940 Federal Unemployment Tax Act Tax Form
State Entity	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Image Management System (IMS) need improvement to ensure the confidentiality, integrity, and availability of IMS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDOR uses IMS to scan and process tax returns and checks. Our audit disclosed that certain security controls related to IMS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising the IMS data and related IT resources. However, we have notified appropriate FDOR management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising IMS data and related IT resources.
Effect	Appropriate user authentication controls for IMS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of IMS data and related IT resources.
Recommendation	We recommend that FDOR management improve certain security controls related to IMS user authentication to ensure the confidentiality, integrity, and availability of IMS data and related IT resources.
State Entity Response	FDOR will improve certain security controls related to user authentication to ensure the confidentiality, integrity, and availability of IMS data and related IT resources. Implementation will be completed by June 30, 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-038
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – Employer Experience Rating and Match with Internal Revenue Service 940 Federal Unemployment Tax Act Tax Form
State Entity	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the System for Unified Taxation (SUNTAX) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	<p>The FDOR uses SUNTAX to register and monitor taxpayers, collect tax payments, and enforce State tax law. Additionally, SUNTAX is used as a case and tax refund management system that produces reports and distributes funds.</p> <p>Our audit disclosed that certain security controls related to SUNTAX user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SUNTAX data and related IT resources. However, we have notified appropriate FDOR management of the specific issues.</p>
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising the SUNTAX data or related IT resources.
Effect	Appropriate user authentication controls for SUNTAX are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of SUNTAX data and related IT resources.
Recommendation	We recommend that FDOR management improve certain security controls related to SUNTAX user authentication to ensure the confidentiality, integrity, and availability of SUNTAX data and related IT resources.
State Entity Response	FDOR will improve certain security controls related to user authentication to ensure the confidentiality, integrity, and availability of SUNTAX data and related IT resources. Implementation will be completed by June 30, 2023.

U.S. DEPARTMENT OF LABOR

Finding Number	2021-039
Assistance Listing Number	17.258, 17.259, and 17.278
Assistance Listing Program Title	Workforce Innovation and Opportunity Act (WIOA) Cluster
Compliance Requirement	Subrecipient Monitoring
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	AA-30737-17-55-A-12 2017, AA-32210-18-55-A-12 2018, AA-33223-19-55-A-12 2019, AA-34762-20-55-A-12 2020, AA-36313-21-55-A-12 2021
Statistically Valid Sample	N/A
Finding Type	Noncompliance
Finding	The FDEO did not perform subrecipient monitoring to ensure compliance with WIOA nondiscrimination, disability, and equal opportunity requirements.
Criteria	20 CFR 683.410 – <i>What are the oversight roles and responsibilities of recipients and subrecipients of Federal financial assistance awarded under title I of the Workforce and Opportunity Act and the Wagner-Peyser Act?</i> – The State monitoring system must enable the Governor to ensure compliance with the nondiscrimination, disability, and equal opportunity requirements of sec. 188 of WIOA, including the Assistive Technology Act of 1998.
Condition	<p>The WIOA provides funding to states to assist job seekers with accessing employment, education, training, and support services needed to succeed in the labor market. To accomplish this directive, the FDEO has partnered with CareerSource Florida and the State’s 24 local workforce development boards through grantee-subgrantee contracts to deliver the services. The FDEO Office of Civil Rights was responsible for subrecipient monitoring and ensuring compliance with WIOA nondiscrimination, disability, and equal opportunity requirements.</p> <p>As part of our audit, we requested from the FDEO documentation evidencing that the WIOA nondiscrimination, disability, and equal opportunity requirements were subject to monitoring during the 2020-21 fiscal year. In response to our request, FDEO management indicated that monitoring for compliance with nondiscrimination, disability, and equal opportunity requirements was not conducted during the 2020-21 fiscal year.</p>
Cause	FDEO management indicated that nondiscrimination, disability, and equal opportunity monitoring was not conducted due to the COVID-19 pandemic.
Effect	Absent monitoring for compliance with nondiscrimination, disability, and equal opportunity requirements, FDEO management has limited assurance that subgrantees complied with Federal regulations.
Recommendation	We recommend that FDEO management conduct nondiscrimination, disability, and equal opportunity monitoring.
State Entity Response	The Department concurs with the finding; however, progress has been made. The Department has resumed subrecipient monitoring to ensure compliance with Workforce Innovation and Opportunity Act (WIOA) nondiscrimination, disability, and equal opportunity requirements.

U.S. DEPARTMENT OF THE TREASURY

Finding Number	2021-040
Assistance Listing Number	21.019 (Includes COVID-19 Awards)
Assistance Listing Program Title	Coronavirus Relief Fund (CRF)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting
State Entity	Florida Executive Office of the Governor (FEOG)
Federal Grant/Contract Number and Grant Year	SLT0050 2020 and SLT0246 2020
Statistically Valid Sample	No
Finding Type	Disclaimer of Opinion and Material Weakness Questioned Costs – Unknown
Finding	The allowability of claimed Coronavirus Relief Fund (CRF) expenditures was not always supported by appropriate records or methodology.
Criteria	<p>2 CFR 200.303 – <i>Internal Controls</i>. The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136) – Section 5001(d) required CRF funds be used to cover only costs of the State that: were necessary expenditures incurred due to the COVID-19 public health emergency; were not accounted for in the State’s most recently approved budget as of March 27, 2020; and were incurred during the period March 1, 2020, through December 30, 2020. The Consolidated Appropriations Act, 2021, (Public Law 116-260) extended the period during which recipients could incur eligible costs through December 31, 2021.</p> <p>Federal Register, Volume 86, No. 10, issued Friday, January 15, 2021 - <i>Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments</i>. This guidance specified that “with respect to personnel expenses, though the Fund [CRF] was not intended to be used to cover government payroll expenses generally, the Fund was intended to provide assistance to address increased expenses...”. Additionally, the Treasury recognized that certain health and safety personnel were particularly important to the health emergency, and made allowances for public safety employees, such as correctional and detention officers, and those who directly supported such employees, such as dispatchers and supervisory personnel. To claim the full amount of payroll and benefit expenses for non-health and safety personnel, such personnel were required to be substantially dedicated to mitigating or responding to the COVID-19 public health emergency. In the event that personnel were not substantially dedicated, a portion of payroll maybe used, so long as time was tracked for the employee responding to the COVID-19 public emergency and the application methodology was consistent. In addition, expenses that have been or will be reimbursed under any Federal program are ineligible CRF expenditures.</p> <p>United States Department of the Treasury, Memorandum for Coronavirus Relief Fund Recipients, No. OIG-CA-20-025, dated July 31, 2020, <i>Coronavirus Relief Fund Reporting Requirements Update</i>. Each prime recipient shall report COVID-19 related costs incurred during the covered period as part of quarterly reports due no later than 10 calendar days after the end of each calendar quarter.</p>
Condition	The FEOG established a workflow whereby State agencies submitted expenditures to the FEOG that were preliminarily determined by the State agency to be allowable CRF expenditures. FEOG staff and a consultant hired by the

FEOG then reviewed the submitted expenditures for a final determination of allowability.

For the 2020-21 fiscal year, the FEOG claimed CRF expenditures totaling \$4,403,342,343 related to 29 State entities. Our evaluation of Florida Department of Corrections (FDOC) expenditures totaling \$1,131,370,297, Florida Department of Economic Opportunity (FDEO) expenditures totaling \$242,593,294, and Fish and Wildlife Conservation Commission (FWCC) expenditures totaling \$55,045,700 claimed as CRF expenditures found that the allowability of claimed expenditures was not always supported by appropriate records or methodology. Specifically:

- We were unable to determine whether all claimed FDOC expenditures were allowable. For example, for \$591,592,556 in FDOC payroll expenditures claimed for the period July 2020 through June 2021, the FEOG was unable to provide the methodology used to calculate the amount claimed. In addition, our review of payroll expenditure records disclosed that, while \$456,608,678 of the claimed payroll expenditures appeared related to correctional officers, the FEOG could not provide documentation evidencing that the other \$134,983,878 in payroll expenditures were claimed for personnel that either directly supported the correctional officers or were substantially dedicated to mitigating or responding to the COVID-19 public health emergency. In response to our audit inquiry, FEOG management confirmed that correctional institution administrative staff who did not meet the criteria for public safety employees were included in the claimed payroll expenditures.
- The FEOG could provide neither documentation supporting, nor the methodology used to claim, FDEO expenditures totaling \$91,593,294.
- The claimed FWCC expenditures, totaling \$55,045,700, included salary costs for sworn law enforcement officers within the FWCC Division of Law Enforcement. Our review of the documentation supporting the claimed expenditures disclosed that the amount claimed was based on a percentage of authorized sworn officer positions, rather than filled sworn officer positions. In addition, the amount claimed included salary costs totaling \$4,497,422 that were also reimbursed under other Federally funded programs.

As a result of the issues noted on audit, we could not determine whether all claimed expenditures were allowable and in accordance with CRF requirements. We also could not validate information reported in the quarterly Financial Progress reports submitted to the United States Department of the Treasury.

Cause According to FEOG management, these issues were due to employee oversight and errors made by the consultant engaged to review CRF expenditures. In addition, FEOG procedures were not sufficient to detect the FWCC payroll expenditures that were also reimbursed under other Federally funded programs.

Effect Absent appropriate controls to ensure only eligible expenditures are charged to the CRF awards, the FEOG cannot demonstrate compliance with applicable laws, rules, regulations, and program requirements. In addition, such expenditures may be subject to disallowance by the grantor.

Recommendation We recommend that FEOG management enhance controls, including review procedures, to ensure that all costs claimed for the CRF awards are allowable and supported by sufficient and appropriate records and methodology, and take steps to ensure that expenditures reported on quarterly Financial Progress reports are accurate and supported. In addition, we recommend that the FEOG take action to correct the claimed expenditure amounts and ensure that the revised amounts are appropriately supported and allowable.

State Entity Response The FEOG concurs with the findings and recommendations. The FEOG has updated the procedures for reviewing claims and instructed the FDOC, FDEO,

and FWCC to provide the appropriate documentation and methodology to support allowable expenditures. The following actions will be taken in the quarterly financial progress report for the period ending March 31, 2022:

FDOC claim amount will be reduced by \$76,627,989.77 for the administrative staff that were not substantially dedicated to mitigating or responding to the COVID impact at the correctional facilities.

FWCC has provided appropriate documentation and methodology to support an increase in allowable expenditures by \$849,927.35.

FDEO claim amount will be reduced by \$2,956,972.23 for claim amounts that did not have adequate documentation.

U.S. DEPARTMENT OF THE TREASURY

Finding Number	2021-041
Assistance Listing Number	21.019 (Includes COVID-19 Awards)
Assistance Listing Program Title	Coronavirus Relief Fund (CRF)
Compliance Requirement	Subrecipient Monitoring
State Entity	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	SLT0050 2020 and SLT0246 2020
Statistically Valid Sample	N/A
Finding Type	Opinion Qualification and Material Weakness
Finding	Contrary to Federal regulations, the FDEM did not monitor the activities of CRF subrecipients. Such monitoring is to include, for example, reviewing subrecipient audit reports and determining whether management decisions are required for any audit findings related to the Federal award.
Criteria	<p>2 CFR 200.332(d) – <i>Requirements for pass-through entities</i> – All pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Monitoring of the subrecipient must include reviewing financial and performance reports, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits, on-site reviews, and other means, and issuing management decisions as required by 2 CFR 200.521.</p> <p>2 CFR 200.521 – <i>Management decision</i> – The pass-through entity is responsible for issuing a management decision for audit findings pertaining to the Federal award within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse.</p>
Condition	During the 2019-20 fiscal year, the FDEM provided \$210,562,506 in CRF funds to 39 local governments and, during the 2020-21 fiscal year, the FDEM provided \$1,026,225,208 in CRF funds to 55 local governments. Our inquiries of FDEM management disclosed that during either the 2019-20 or 2020-21 fiscal years the FDEM did not monitor the activities of any subrecipients. Such monitoring is to include, for example, reviewing subrecipient audit reports and determining whether management decisions are required for any audit findings related to the Federal award.
Cause	According to FDEM management, subrecipient monitoring, including audit report reviews and determining whether management decisions were required for applicable audit findings, was not performed due to staffing shortages.
Effect	Absent the adequate monitoring of subrecipient activities, the FDEM cannot ensure that the subaward is used for authorized purposes in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Absent the timely review of all required subrecipient audit reports, the FDEM may not timely issue required management decisions or follow up on applicable deficiencies noted during audit to ensure that the subrecipient takes timely and appropriate action. Additionally, the FDEM cannot demonstrate compliance with Federal regulations.
Recommendation	We recommend that the FDEM conduct subrecipient monitoring, ensure that audit reports from all applicable subrecipients are timely reviewed, and follow up on applicable deficiencies noted during audit to ensure that the subrecipients took timely and appropriate action to address the deficiencies. We also recommend

that the FDEM timely issue management decisions for all applicable audit findings.

State Entity Response

FDEM concurs with this finding and will establish policies and procedures that ensure that newly established temporary grant programs with developing guidance, such as the Coronavirus Relief Fund (CRF), are subject to the most appropriate levels of risk assessment and subrecipient monitoring. FDEM has put in place a process for reviewing the FY 2021 Federal Single-Audits for the CRF that ensures that Management Decision Letters are issued in a timely manner. FDEM is developing procedures for broader subrecipient monitoring for the CRF and is currently recruiting an employee for the Special Grants team who will deal with programmatic compliance.

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U.S. DEPARTMENT OF VETERANS' AFFAIRS

Finding Number	2021-042
Assistance Listing Number	64.015
Assistance Listing Program Title	Veterans State Nursing Home Care (VSNHC)
Compliance Requirement	Reporting
State Entity	Florida Department of Veterans' Affairs (FDVA)
Federal Grant/Contract Number and Grant Year	FL516, FL520, FL546, FL5739F, FL673, and FL675
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The FDVA did not ensure that the service organization and subservice organization's internal controls related to the MatrixCare Skilled Nursing Facility system (MatrixCare) were appropriately designed and operating effectively.
Criteria	2 CFR 200.303 – <i>Internal controls</i> – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
Condition	<p>The FDVA contracted with a service organization to provide MatrixCare, a Web-based application used by skilled nursing facilities to administer clinical and residential needs and manage the revenue cycle. The service organization utilized a subservice organization for data center hosting and infrastructure management operations.</p> <p>As the FDVA relies on MatrixCare, and the data contained therein, to manage the VSNHC program, it is incumbent upon the FDVA to take steps to reasonably ensure the integrity, reliability, and security of MatrixCare data. Such steps may include requiring the service organization to provide a service auditor's report on the effectiveness of the controls established by the service organization or, alternatively, FDVA monitoring of the effectiveness of relevant service organization controls. Additionally, when the service organization utilizes a subservice organization to perform services for the FDVA, it is necessary for the FDVA to obtain assurances regarding the subservice organizations' controls relevant to those services.</p> <p>Our audit inquiry disclosed that the FDVA did not obtain an independent service auditor's report on the effectiveness of the controls established by the service organization for MatrixCare or the subservice organization, nor monitored the effectiveness of the relevant service organization and subservice organization controls.</p>
Cause	FDVA management indicated that the FDVA had not established policies and procedures requiring service auditor's reports be obtained and reviewed or, alternatively, for the service and subservice organizations' controls be monitored.
Effect	Absent an evaluation of the operating effectiveness of the service organization's and subservice organization's relevant internal controls, the FDVA has reduced assurance that the data used by the FDVA is protected, complete, and reliable.
Recommendation	We recommend that FDVA management obtain and review the service organization's and subservice organization's independent service auditor's reports to ensure that relevant controls are appropriately designed and operating effectively.
State Entity Response	SOC2 reports were provided to the FDVA for 10.1.19-9.30.20 and 5.1.20-10.31.20 that partially covers this audit period. The CIO has requested the SOC2

report that satisfies the entire auditing period of 7.1.20-6.30.21 and upon receipt will provide these to the FDVA Audit Director for distribution.

U.S. DEPARTMENT VETERANS' AFFAIRS

Finding Number	2021-043
Assistance Listing Number	64.015
Assistance Listing Program Title	Veterans State Nursing Home Care (VSNHC)
Compliance Requirement	Reporting
State Entity	Florida Department of Veterans' Affairs (FDVA)
Federal Grant/Contract Number and Grant Year	FL516, FL520, FL546, FL5739F, FL673, and FL675
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the MatrixCare Skilled Nursing Facility system (MatrixCare) need improvement to ensure the confidentiality, integrity, and availability of MatrixCare data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDVA uses MatrixCare, a Web-based application used by skilled nursing facilities to administer clinical and residential needs and manage the revenue cycle. Our audit disclosed that certain security controls related to MatrixCare user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising MatrixCare data and related IT resources. However, we have notified appropriate FDVA management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising MatrixCare data or related IT resources.
Effect	Appropriate user authentication controls for MatrixCare are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of MatrixCare data and related IT resources.
Recommendation	We recommend that FDVA management improve certain security controls related to MatrixCare user authentication to ensure the confidentiality, integrity, and availability of MatrixCare data and related IT resources.
State Entity Response	FDVA requested certain security controls be implemented from its vendor, but the vendor could not provide a date for this release. IT will implement certain security controls for all VPN users by December 30, 2022.

U.S. DEPARTMENT OF VETERANS' AFFAIRS

Finding Number	2021-044
Assistance Listing Number	64.015
Assistance Listing Program Title	Veterans State Nursing Home Care (VSNHC)
Compliance Requirement	Reporting
State Entity	Florida Department of Veterans' Affairs (FDVA)
Federal Grant/Contract Number and Grant Year	FL516, FL520, FL546, FL5739F, FL673, and FL675
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The FDVA did not conduct periodic reviews of MatrixCare Skilled Nursing Facility system (MatrixCare) user access privileges.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk and ensure that information technology (IT) access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	The FDVA skilled nursing facilities use MatrixCare to administer clinical and residential needs, as well as manage the revenue cycle. To obtain an understanding of FDVA user access privilege review processes for MatrixCare, we inquired of FDVA management who indicated that, during the 2020-21 fiscal year, the FDVA did not complete a review of MatrixCare user access privileges.
Cause	FDVA management indicated that FDVA did not conduct periodic reviews of MatrixCare user access privileges due to issues related to COVID-19 and staffing shortages.
Effect	Periodic reviews of IT user access privileges provide FDVA management assurance that user access privileges are authorized and remain appropriate.
Recommendation	We recommend that FDVA management ensure that periodic reviews of MatrixCare user access privileges are adequately performed and documented in FDVA records.
State Entity Response	Authorized user maintenance credentials within MatrixCare include Staff Developers and SVNH Administrators for each site, and IT for the initiation of those preliminary role-based accounts providing the means to provision accounts for employees and contractors performing site related tasks outside of the standard network access requirements. The CIO will rewrite the current Information Security Governance Policy, 5030.612, to include Software as a Service (SaaS) solutions with detailed responsibilities and accountability for periodic reviews and for maintaining user accounts through Data Stewards. This policy is expected to be approved by the Executive Director and executed by December 30, 2022.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-045
Assistance Listing Number	84.048 84.365 84.425 C, D, R (Includes COVID-19 Awards)
Assistance Listing Program Title	Career and Technical Education – Basic Grants to States English Language Acquisition State Grants, and Education Stabilization Fund – Governor’s Emergency Education Relief Fund, Elementary and Secondary School Emergency Relief Fund, and Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance for Non-Public Schools (CRRSA EANS)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Cash Management
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	V048A200009 2020, V048A200009 2021, S365A190009 2019, S365A200009 2020, S425C200025 2020, S425D200052 2020, S425R210002 2021, S425C210025 2021
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	FDOE change management controls need improvement to ensure that only authorized, tested, and approved Florida Grants System (FLAGS) program code changes are implemented into the production environment.
Criteria	Effective change management controls are intended to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment. Change management controls also promote the accuracy of data changes made in the production environment. Effective change management controls ensure that the established change management process is followed when program code and data changes are implemented into the production environment and that only approved changes are implemented into the production environment.
Condition	FLAGS provides users a single access location for the management and tracking of grants and the distribution of funds and to facilitate communication between the FDOE and recipient agencies. To evaluate the appropriateness of FDOE change management controls, we requested a system-generated list of program code changes implemented into the FLAGS production environment during the 2020-21 fiscal year. However, the FDOE was unable to provide a system-generated list of the implemented program code changes and, instead, provided a list of program change tickets from the ticketing system. Although the FDOE used a change management system to manage FLAGS program code changes, the FDOE had not established controls, such as the use of a reconciliation process, to ensure that all program code changes implemented into the production environment followed the FDOE change management process.
Cause	According to FDOE management, FLAGS does not have the capability to produce a system-generated list of program code changes.
Effect	Without an effective reconciliation process that ensures all program code changes implemented into the FLAGS production environment are recorded in the ticketing system, the FDOE has limited assurance that all program code changes are appropriately authorized, tested, approved, and implemented and do not bypass the FDOE change management process.

Recommendation

We recommend that FDOE management enhance change management controls to ensure that all changes to FLAGS are recorded in the ticketing system and do not by bypass the FDOE change management process.

State Entity Response

FDOE utilizes a formal Information System Development Methodology (ISDM) framework to guide the departmental software development lifecycle. FDOE's ISDM outlines the process for planning, defining, designing, building, testing, deploying, and monitoring code changes. FDOE will implement a reconciliation process and realign all IT staff/procedures within Division of Technology and Innovation to ensure that only approved changes are implemented in production environments.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-046
Assistance Listing Number	84.365
	84.425 C, D, R (Includes COVID-19 Awards)
Assistance Listing Program Title	English Language Acquisition State Grants (ELAG) and Education Stabilization Fund (ESF) – Governor’s Emergency Education Relief Fund, Elementary and Secondary School Emergency Relief Fund, and Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance for Non-Public Schools (CRRSA EANS)
Compliance Requirement	Reporting
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S425C200025 2020, S425D20052 2020, S425R210002 2021, S425D210052 2021, S425C210025 2021, S365A190009 2019, S365A200009 2020
Statistically Valid Sample	N/A
Finding Type	Disclaimer of Opinion and Material Weakness
Finding	The FDOE could not provide records from the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) demonstrating that subawards were timely reported with the information required by the Federal Funding Accountability and Transparency Act (FFATA).
Criteria	<p>2 CFR 170, Appendix A – <i>Reporting Subawards and Executive Compensation</i> – Unless otherwise exempt, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency.</p> <p>The non-Federal entity or Federal agency must report each obligating action described in the FSRS.</p> <p>For subaward information, reporting must occur no later than the end of the month following the month in which the obligation was made.</p>
Condition	<p>During the 2020-21 fiscal year, the FDOE awarded ESF program funds totaling \$1,771,076,575 to 192 subrecipients through 898 subawards and ELAG program funds totaling \$59,090,332 to 56 subrecipients through 79 subawards. The FDOE utilized a monthly data report from the Florida Grants System (FLAGS) to report required subaward information in the FSRS.</p> <p>As part of our audit, we requested to review the reporting records in the FSRS for applicable ESF and ELAG program subawards, including all applicable amendments. However, in response to our request, we found that the FSRS reports submitted by the FDOE for the ESF and ELAG subawards had been deleted and could not be recovered from the FSRS. Consequently, we were unable to determine whether the subaward information was appropriately or timely reported in accordance with FFATA.</p>
Cause	FDOE management indicated that they discovered an error in the FLAGS data that resulted in reporting to the FSRS a comprehensive list of all subawards each month, rather than only each action that equaled or exceeded \$30,000. As a result, FSRS records showed that the FDOE was obligating more than the available grant funds. To correct the error, the FDOE requested that the FSRS helpdesk delete all prior reports uploaded to the FSRS so that the FDOE could make the necessary revisions to the subawards reported in the FSRS.
Effect	Absent effective controls to ensure that complete and accurate information is reported in the FSRS, the FDOE cannot demonstrate that all required information was appropriately and timely reported in accordance with FFATA.

Recommendation

We recommend that the FDOE enhance FLAGS data reporting controls to ensure and demonstrate that all required data is accurately and timely reported in the FSRS.

State Entity Response

The Department does not concur with this finding. Throughout FY2020-21, FDOE uploaded monthly reports to the FSRS system within the federally required timeframes.

In April 2021, FDOE became aware that FSRS was designed for monthly activity reporting and not cumulative monthly reporting that FDOE had been providing. From April through November 2021, FDOE worked with USED on a solution to replace the monthly cumulative reports with monthly activity reports. On November 5, 2021, USED deleted the following sampling of cumulative reports in FSRS:

S425D210052 – 4 FFATA reports

S425D200052 – 6 FFATA reports

S425C200025 – 7 FFATA reports

During this same time FDOE was enhancing its FLAGS system to generate monthly activity reports instead of monthly cumulative reports. This enhancement was completed in January 2022. In February 2022, FDOE started the process of replacing the deleted cumulative reports with the monthly activity reports. During the Auditor General's (AG) fieldwork in December 2021, FDOE and the AG both discovered that when USED deletes files from FSRS, the history (of when the original files were uploaded) is not maintained in FSRS.

FDOE provided the AG evidence of its communications with USED from April 2021 through January 2022 demonstrating its efforts to replace cumulative reports with monthly activity reports in FSRS. FDOE provided the AG access to the reports that were uploaded to FSRS and subsequently deleted to correct errors. FDOE does not agree that this finding warrants a Disclaimer of Opinion which suggests material and pervasive misstatements in its financial statements because the AG has elected not to review the monthly reports that FDOE stated were uploaded to FSRS in FY 2020-21, but subsequently deleted in November 2021 and reloaded in February 2022.

FDOE informed the AG that some of the reports uploaded in FY2021-22 will also need to be deleted and reloaded with monthly activity data. Since FSRS does not maintain a history of original upload dates, FDOE inquired with the AG if this would warrant a repeat finding in FY2021-22. AG responded that they would not since FDOE had an agreement with USED to delete cumulative reports and reload monthly activity reports. Since the AG agrees that continued deletion and reloading of reports in FSRS will not warrant further findings, FDOE believes that these same actions regarding FY2020-21 reports do not warrant this finding

Follow-Up to Management's Response

FDOE management indicated in their written response that the FDOE did not concur with the finding and indicated that the Auditor General elected not to review the monthly reports that were deleted and then reloaded to the FSRS in February 2022. Additionally, the FDOE indicated that they did not agree that the finding warrants a Disclaimer of Opinion which suggests material and pervasive misstatements in the financial statements and that the Auditor General agreed that continued deletion and reloading of reports in the FSRS will not warrant further findings. Notwithstanding, the reports that the FDOE originally provided access to were not sufficient and appropriate audit evidence upon which to render an opinion on compliance with the Reporting compliance requirement because the reports did not originate from the FSRS. Further, the Auditor General was not made aware of the possible availability of reloaded reports in the FSRS until receipt of the FDOE's response to the finding in March 2022, beyond the time frame necessary to permit the performance of sufficient and appropriate audit

procedures. Regarding the finding classification, under the Uniform Guidance, a disclaimer of opinion relates to whether an auditee complied with laws, regulations, and the terms and conditions of Federal awards which could have a direct and material effect on the Federal program and does not relate to the financial statements. Lastly, the Auditor General did not agree that the deletion and reloading of reports would not warrant a future finding. Consequently, the finding and related recommendation stand as presented.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-047
Assistance Listing Number	84.126
Assistance Listing Program Title	Rehabilitation Services Vocational Rehabilitation Grants to States
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A180087 2019, H126A200087 2020, H126A210087 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Aware system need improvement to ensure the confidentiality, integrity, and availability of Aware system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	<p>The FDOE Division of Blind Services uses the Aware system as a client information system to record the progress of services provided to visually impaired clients. The Aware system includes client demographic data, planned and actual services provided to blind clients, program outcomes, provider invoicing, and required FDOE Rehabilitation Services Administration Federal reporting data.</p> <p>Our audit disclosed that certain security controls related to Aware system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising Aware system data and related IT resources. However, we have notified appropriate FDOE management of the specific issues.</p>
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising Aware system data or related IT resources.
Effect	Appropriate user authentication controls for the Aware system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of Aware system data and related IT resources.
Recommendation	We recommend that FDOE management improve certain security controls related to Aware system user authentication to ensure the confidentiality, integrity, and availability of Aware system data and related IT resources.
State Entity Response	In the spring of 2020, FDOE recognized deficiencies with the existing on premises Division of Vocational Rehabilitation (DVR) RIMS and Division of Blind Services (DBS) AWARE system. Therefore, FDOE issued a procurement through a NASPO contract in October 2020 to replace the antiquated systems for both DBS and DVR with a modernized secured cloud-hosted AWARE case management system in accordance with Florida Administrative Code 60-GG-2, Florida Cybersecurity Standards. For efficiency purposes, FDOE directed its resources to DVR enterprise, which will replace adequate security controls with enhanced security controls to ensure the successful implementation of the new modernized secured systems. FDOE intends on having this new system implemented by Spring 2023.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-048
Assistance Listing Number	84.126
Assistance Listing Program Title	Rehabilitation Services Vocational Rehabilitation Grants to States
Compliance Requirement	Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A180087 2019, H126A200087 2020, H126A210087 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	FDOE change management controls need improvement to ensure that only authorized, tested, and approved Aware system program code changes are implemented into the production environment.
Criteria	Effective change management controls are intended to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment. Change management controls also promote the accuracy of data changes made in the production environment. Effective change management controls ensure that the established change management process is followed when program code and data changes are implemented into the production environment and that only approved changes are implemented into the production environment.
Condition	<p>The FDOE Division of Blind Services uses the Aware system as a client information system to record the progress of services provided to visually impaired clients. The Aware system includes client demographic data, planned and actual services provided to blind clients, program outcomes, provider invoicing, and required FDOE Rehabilitation Services Administration Federal reporting data.</p> <p>To evaluate the appropriateness of FDOE change management controls, we requested a system-generated list of program code changes implemented into the Aware system production environment during the 2020-21 fiscal year. However, the FDOE was unable to provide a system-generated list of the implemented program code changes and, instead, provided a list of program change tickets from the ticketing system. Although the FDOE used a change management system to manage Aware system program code changes, the FDOE had not established controls, such as the use of a reconciliation process, to ensure that all program code changes implemented into the production environment followed the FDOE change management process.</p>
Cause	According to FDOE management, the Aware system does not have the capability to produce a system-generated list of program code changes.
Effect	Without an effective reconciliation process that ensures all program code changes implemented into the Aware system production environment are recorded in the ticketing system, the FDOE has limited assurance that all program code changes are appropriately authorized, tested, approved, and implemented and do not bypass the FDOE change management process.
Recommendation	We recommend that FDOE management enhance change management controls to ensure that all changes to the Aware system are recorded in the ticketing system and do not by bypass the FDOE change management process.
State Entity Response	FDOE utilizes a formal Information System Development Methodology (ISDM) framework to guide the departmental software development lifecycle. FDOE's ISDM outlines the process for planning, defining, designing, building, testing,

deploying, and monitoring code changes. FDOE will implement a reconciliation process and realign all IT staff/procedures within Division of Technology and Innovation to ensure that only approved changes are implemented in production environments.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-049
Assistance Listing Number	84.126
Assistance Listing Program Title	Rehabilitation Services Vocational Rehabilitation Grants to States
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A180087 2019, H126A200087 2020, H126A210087 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The report used by the FDOE to conduct periodic Aware system user access privilege reviews did not promote an effective review of the appropriateness of all user accounts. Additionally, the FDOE did not always promptly deactivate Aware system access privileges upon a user's separation from FDOE employment.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk and ensure that information technology (IT) access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	<p>The FDOE Division of Blind Services uses the Aware system as a client information system to record the progress of services provided to visually impaired clients. The Aware system includes client demographic data, planned and actual services provided to blind clients, program outcomes, provider invoicing, and required FDOE Rehabilitation Services Administration Federal reporting data.</p> <p>To conduct periodic Aware system access privilege reviews, FDOE management indicated that the FDOE reviewed a system-generated inactivity report every 60 days to evaluate the appropriateness of user access privileges. Specifically, the FDOE reviewed the Aware system access privileges assigned to the users noted on the inactivity report and verified whether the access privileges were still necessary. Our evaluation of these access privilege review procedures found that, while the system-generated report included users whose Aware system access had been inactive for 60 days, the report did not include users who had changed positions within the FDOE or employees who may no longer require access due to a change in job responsibilities.</p> <p>In addition, our review of Aware system user access records for the 15 Aware system users who separated from FDOE employment during the 2020-21 fiscal year disclosed that the FDOE did not timely deactivate the access privileges for 10 of the Aware system users. Specifically, the users' access privileges were deactivated 2 and 28 business days (an average of 10 business days) after the users separated from FDOE employment. Notwithstanding the untimely deactivation of access privileges, our audit tests disclosed that none of the 10 user accounts were used to access the Aware system subsequent to the users' separation dates.</p>
Cause	FDOE management indicated that the FDOE had previously considered the inactivity reports to be sufficient to review user access privileges. In addition,

FDOE management indicated that the untimely deactivations of Aware system access privileges were due to missing access forms and miscommunication between local offices and the FDOE.

Effect

Periodic reviews of IT user access privileges and prompt deactivation of user access privileges upon an employee's separation from FDOE employment provides FDOE management assurance that user access privileges are authorized and remain appropriate. Additionally, timely deactivation of IT user access privileges limits the potential for unauthorized disclosure, modification, or destruction of FDOE data and IT resources by former employees or others.

Recommendation

We recommend that FDOE management strengthen controls to ensure that FDOE records evidence periodic reviews of the appropriateness of all Aware system user access privileges. We also recommend that FDOE management enhance controls to ensure that Aware system user access privileges are deactivated immediately upon a user's separation from FDOE employment.

State Entity Response

FDOE has a standardized process for managing user access, including the periodic review of role appropriateness. FDOE will evaluate the current process and make modifications to ensure consistent implementation across all divisions and timely access removal.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-050
Assistance Listing Number	84.126
Assistance Listing Program Title	Rehabilitation Services Vocational Rehabilitation Grants to States
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A200086 2020 and H126A210086 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the FDOE network need improvement to ensure the confidentiality, integrity, and availability of Rehabilitation Information Management System (RIMS) data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	<p>The FDOE uses RIMS as a case management system for Vocational Rehabilitation clients and to provide data for Federal reporting purposes. Users access RIMS through the FDOE network and then are assigned roles within RIMS.</p> <p>Our audit disclosed that certain security controls related to FDOE network user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising RIMS data and related IT resources. However, we have notified appropriate FDOE management of the specific issues.</p>
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising RIMS data or related IT resources.
Effect	Appropriate user authentication controls for the FDOE network are necessary to decrease the risk that unauthorized individuals may gain access to RIMS and compromise the confidentiality, integrity, and availability of RIMS data and related IT resources.
Recommendation	We recommend that FDOE management improve certain security controls related to FDOE network user authentication to ensure the confidentiality, integrity, and availability of RIMS data and related IT resources.
State Entity Response	In the spring of 2020, FDOE recognized deficiencies with the existing on premises Division of Vocational Rehabilitation (DVR) RIMS and Division of Blind Services (DBS) AWARE system. Therefore, FDOE issued a procurement through a NASPO contract in October 2020 to replace the antiquated systems for both DBS and DVR with a modernized secured cloud-hosted AWARE case management system in accordance with Florida Administrative Code 60-GG-2, Florida Cybersecurity Standards. For efficiency purposes, FDOE directed its resources to DVR enterprise, which will replace adequate security controls with enhanced security controls to ensure the successful implementation of the new modernized secured systems. FDOE intends on having this new system implemented by Spring 2023.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-051
Assistance Listing Number	84.126
Assistance Listing Program Title	Rehabilitation Services Vocational Rehabilitation Grants to States
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A200086 2020 and H126A210086 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	FDOE change management controls need improvement to ensure that only authorized, tested, and approved Rehabilitation Information Management System (RIMS) program code changes are implemented into the production environment.
Criteria	Effective change management controls are intended to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment. Change management controls also promote the accuracy of data changes made in the production environment. Effective change management controls ensure that the established change management process is followed when program code and data changes are implemented into the production environment and that only approved changes are implemented into the production environment.
Condition	<p>The FDOE uses RIMS as a case management system for Vocational Rehabilitation clients and to provide data for Federal reporting purposes. Users access RIMS through the FDOE network and then are assigned roles within RIMS.</p> <p>To evaluate the appropriateness of FDOE change management controls, we requested a system-generated list of program code changes implemented into the RIMS production environment during the 2020-21 fiscal year. However, the FDOE was unable to provide a system-generated list of the implemented program code changes and, instead, provided a list of program change tickets from the ticketing system. Although the FDOE used a change management system to manage RIMS program code changes, the FDOE had not established controls, such as the use of a reconciliation process, to ensure that all program code changes implemented into the production environment followed the FDOE change management process.</p>
Cause	According to FDOE management, RIMS does not have the capability to produce a system-generated list of program code changes.
Effect	Without an effective reconciliation process that ensures all program code changes implemented into the RIMS production environment are recorded in the ticketing system, the FDOE has limited assurance that all program code changes are appropriately authorized, tested, approved, and implemented and do not bypass the FDOE change management process.
Recommendation	We recommend that FDOE management enhance change management controls to ensure that all changes to RIMS are recorded in the ticketing system and do not bypass the FDOE change management process.
State Entity Response	FDOE utilizes a formal Information System Development Methodology (ISDM) framework to guide the departmental software development lifecycle. FDOE's ISDM outlines the process for planning, defining, designing, building, testing, deploying, and monitoring code changes. FDOE will implement a reconciliation process and realign all IT staff/procedures within Division of Technology and

Innovation to ensure that only approved changes are implemented in production environments.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-052
Assistance Listing Number	84.126
Assistance Listing Program Title	Rehabilitation Services Vocational Rehabilitation Grants to States
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A200086 2020 and H126A210086 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The FDOE was unable to provide system-generated network access controls records evidencing the date that user access rights to the network were disabled or system-generated access control records evidencing the date that a user last accessed the Rehabilitation Information Management System (RIMS). In addition, the FDOE did not periodically review the appropriateness of RIMS user access roles.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Each agency shall ensure that access to information technology (IT) resources is limited to authorized users, processes, or devices, and to authorized activities and transactions. Additionally, agencies shall conduct periodic reviews of access rights based on system categorization or assessed risk and ensure that IT access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	<p>The FDOE uses RIMS as a case management system for Vocational Rehabilitation clients and to provide data for Federal reporting purposes. Users access RIMS through the FDOE network and then are assigned roles within RIMS.</p> <p>As part of our audit, we evaluated FDOE network and RIMS access controls and examined FDOE records to determine whether user access privileges were periodically reviewed for appropriateness and timely disabled upon an employee's separation from FDOE employment. Although we requested, the FDOE was unable to provide system-generated network access controls records evidencing the date that user access rights to the network were disabled or system-generated access control records evidencing the date that a user last accessed RIMS. In addition, FDOE management indicated that the FDOE does not periodically review the appropriateness of the roles assigned to RIMS users to determine whether users may no longer require access due to a change in job responsibilities or positions.</p>
Cause	FDOE management indicated that the FDOE had not established a process to document the date of network deactivation and that RIMS did not have the capability to provide a system-generated report evidencing a user's last log in date. In addition, because RIMS is accessed through the network, FDOE management did not consider a review of RIMS user roles to be necessary.
Effect	Absent the retention of system-generated network and RIMS access control records, the FDOE cannot adequately demonstrate the prompt deactivation of

user access privileges and the risk is increased that the FDOE may not have sufficient documentation to assist in future investigations of security incidents, should they occur. In addition, periodic reviews of IT user access privileges provide FDOE management assurance that user access privileges are authorized and remain appropriate.

Recommendation

We recommend that FDOE management ensure that system-generated network and RIMS access control records are maintained. We also recommend that FDOE management strengthen controls to ensure that periodic reviews of the appropriateness of RIMS user roles are conducted and documented in FDOE records.

State Entity Response

FDOE has a standardized process for managing user access, including the periodic review of role appropriateness. FDOE will evaluate the current process and make modifications to ensure consistent implementation across all divisions and timely access removal.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-053
Assistance Listing Number	84.365
Assistance Listing Program Title	English Language Acquisition State Grants
Compliance Requirement	Matching, Level of Effort, Earmarking
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S365A190009 2019 and S365A200009 2020
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Comprehensive Management Information System (CMIS) need improvement to ensure the confidentiality, integrity, and availability of CMIS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDOE uses the CMIS to collect student and staff data for use in funding, State reporting, Federal reporting, and leadership decisions. Our audit disclosed that certain security controls related to CMIS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising CMIS data and related IT resources. However, we have notified appropriate FDOE management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising CMIS data or related IT resources.
Effect	Appropriate user authentication controls for the CMIS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of CMIS data and related IT resources.
Recommendation	We recommend that FDOE management improve certain security controls related to CMIS user authentication to ensure the confidentiality, integrity, and availability of CMIS data and related IT resources.
State Entity Response	During the audit period, FDOE contends that the security controls for CMIS were the maximum controls allowable based on the legacy environment in which the system was hosted. However, this system was migrated to a cloud-based environment with enhanced security control options. FDOE is currently working with our vendor to implement the enhanced controls in accordance with Florida Administrative Code 60-GG-2.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-054
Assistance Listing Number	84.365
Assistance Listing Program Title	English Language Acquisition State Grants (ELAG)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S365A190009 2019 and S365A200009 2020
Statistically Valid Sample	No
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-029
Finding	FDOE records did not demonstrate that Comprehensive Management Information System (CMIS) software changes were appropriately tested or approved.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(5), Florida Administrative Code – <i>Information Protection Processes and Procedures</i> – Each agency shall ensure that security policies, processes, and procedures are maintained and used to manage protection of information systems and assets. Such policies, processes, and procedures shall establish a configuration change control process to manage upgrades and modifications to existing information technology resources and develop a process to review and approve proposed changes.</p> <p>Effective change management controls are intended to ensure that all program modifications are properly authorized, tested, and approved for implementation into the production environment. Effective change management controls also ensure that the established change management process is followed when program cost changes are implemented into the production environment and only approved changes are implemented into the production environment.</p>
Condition	The FDOE uses the CMIS to collect student and staff data for use in funding, State reporting, Federal reporting, and leadership decisions. According to FDOE records, the FDOE implemented 33 software changes for the CMIS during the 2020-21 fiscal year. Our examination of FDOE records for 4 of the changes found that FDOE records did not evidence programmer testing or program code approval by personnel independent of the programming team for all 4 changes and, for 2 of the changes, FDOE records did not evidence program code validation prior to implementation by an individual independent of the programming team. In addition, for 2 of the changes, FDOE records did not evidence user testing of the changes.
Cause	FDOE management indicated that, in response to the prior audit finding, the FDOE established new forms and controls, but due to the timing of the audit report, the new forms and controls were not fully implemented during the 2020-21 fiscal year.
Effect	Absent adequate change management controls to ensure that FDOE records evidence that all CMIS changes are independently tested and approved, the risk is increased that unauthorized or erroneous changes could be moved into production without timely detection.
Recommendation	We recommend that the FDOE enhance CMIS change management controls to ensure that all changes are appropriately tested and approved.
State Entity Response	FDOE utilizes a formal Information System Development Methodology (ISDM) framework to guide the departmental software development lifecycle. FDOE's ISDM outlines the process for planning, defining, designing, building, testing,

deploying, and monitoring code changes. FDOE will implement a reconciliation process and realign all IT staff/procedures within Division of Technology and Innovation to ensure that only approved changes are implemented in production environments.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-055
Assistance Listing Number	84.365
Assistance Listing Program Title	English Language Acquisition State Grants (ELAG)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S365A190009 2019 and S365A200009 2020
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The FDOE did not conduct periodic Comprehensive Management Information System (CMIS) user access privilege reviews or timely deactivate the CMIS user accounts for employees who separated from FDOE employment.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk and ensure that information technology (IT) access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	<p>The FDOE uses the CMIS to collect student and staff data for use in funding, State reporting, Federal reporting, and leadership decisions. To obtain an understanding of FDOE user access privilege review processes for the CMIS, we inquired of FDOE management who indicated that, during the 2020-21 fiscal year, the FDOE did not complete a review of CMIS user access privileges.</p> <p>Our examination of access records for the four CMIS users who separated from FDOE employment during the 2020-21 fiscal year disclosed that the FDOE did not timely deactivate the users' access privileges. Specifically, the users' access privileges were deactivated 7, 229, 250, and 335 business days after the users' separation from FDOE employment. Notwithstanding the untimely deactivation of access privileges, our audit tests disclosed that none of the four user accounts were used to access the CMIS subsequent to the users' separation dates.</p>
Cause	FDOE management indicated that a user access privilege review had not been performed due to limited resources and that the untimely deactivations of CMIS access privileges were to employee oversight.
Effect	Periodic reviews of IT user access privileges and prompt deactivation of user access privileges upon an employee's separation from FDOE employment provides FDOE management assurance that user access privileges are authorized and remain appropriate. Additionally, timely deactivation of IT user access privileges limits the potential for unauthorized disclosure, modification, or destruction of FDOE data and IT resources by former employees or others.
Recommendation	We recommend that FDOE management ensure that periodic reviews of CMIS user access privileges are adequately performed and documented in FDOE records. We also recommend that FDOE management enhance controls to ensure that CMIS user access privileges are deactivated immediately upon a user's separation from FDOE employment.
State Entity Response	FDOE has a standardized process for managing user access, including the periodic review of role appropriateness. FDOE will evaluate the current process

and make modifications to ensure consistent implementation across all divisions and timely access removal.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-056
Assistance Listing Number	84.425 C, D (Includes COVID-19 Awards)
Assistance Listing Program Title	Education Stabilization Fund (ESF) – Governor’s Emergency Education Relief Fund, Elementary and Secondary School Emergency Relief Fund
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Equipment/Real Property Management, Reporting, and Subrecipient Monitoring
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S425C200025 2020, S425D20052 2020, S425D210052 2021
Statistically Valid Sample Finding Type	N/A Material Weakness and Disclaimer of Opinion: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Equipment/Real Property Management, and Reporting Opinion Qualification: Subrecipient Monitoring
Finding	FDOE monitoring activities did not validate the allowability of actual subrecipient ESF program expenditures nor did the FDOE require all subrecipients to provide a Budget Narrative Form documenting the financial plan and uses of funds for carrying out project objectives, services, and activities. In addition, the FDOE did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or perform monitoring activities based on the assessed risk of noncompliance.
Criteria	<p>2 CFR 200.332 – <i>Requirements for pass-through entities</i> – All pass-through entities must evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. All pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved.</p> <p>2 CFR 200.403 – <i>Factors affecting allowability of costs</i> – Costs must be adequately documented to be allowable under Federal awards.</p> <p>34 CFR 76.720 – <i>State reporting requirements</i> – A state must submit reports required by the United States Department of Education (USED).</p> <p>Federal Register, Volume 85, No. 146, issued Wednesday, July 29, 2020 – <i>Education Stabilization Fund – Elementary and Secondary School Emergency Relief (ESSER) Fund Recipient Data Collection Form</i>. This guidance provides for an annual collection of data pertaining to the uses of funds under the ESSER Fund.</p> <p>USED – <i>Certification and Agreement for Funding under the Education Stabilization Fund Program Elementary and Secondary School Emergency Relief Fund</i> – The State Educational Agency will comply with all reporting requirements, including those in Section 15011(b)(2) of Division B of the CARES Act, and submit required quarterly reports to the Secretary at such time and in such manner and containing such information as the Secretary may subsequently require.</p> <p>FDOE <i>Project Application and Amendment Procedures for Federal and State Programs – Green Book</i></p>
Condition	As illustrated below, during the 2020-21 fiscal year, the FDOE expended ESF (ESSER and Governor’s Emergency Education Relief (GEER)) program funds totaling \$923.2 million.

Program	Count of Subawards	2020-21 Fiscal Year Expenditures
ESSER I	312	\$524,435,769
ESSER II	42	293,393,718
GEER I	544	105,384,604
Total	<u>898</u>	<u>\$923,214,091</u>

FDOE procedures required all applicants for FDOE subawards to provide, prior to award, a Budget Narrative Form documenting the financial plan and uses of funds for carrying out project objectives, services, and activities. FDOE procedures also required subrecipients to maintain documentation for all expenditures and, upon completion of the project, to submit to the FDOE a Final Project Disbursement Report of actual expenditures incurred. To validate the allowability of the expenditures, the FDOE was to conduct monitoring, which may include but was not limited to, on-site visits, limited-scope audits, and reviewing information gathered from required reports.

Our inquiries of FDOE management disclosed that, although \$629,820,373 in ESSER I and GEER I funds were expended during the 2020-21 fiscal year, the FDOE did not perform monitoring activities subsequent to the approval of the subrecipients' Budget Narrative Forms to validate the allowability of the subrecipients' actual expenditures. As a result, we could not determine whether the expenditures, including expenditures for equipment and real property, were allowable and in accordance with the grant terms and conditions. We also could not validate information reported in the annual report submitted to the USED. In addition, although the FDOE subawarded ESSER II funds to 42 subrecipients in May 2021, the FDOE did not require the subrecipients to provide a Budget Narrative Form prior to the approval of the subaward.

Our audit also found that the FDOE did not evaluate the risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for all ESF program subrecipients to determine the appropriate subrecipient monitoring.

Cause

According to FDOE management, the FDOE considered review of the subaward applicants' Budget Narrative Forms to be subrecipient monitoring. In addition, FDOE management indicated that the ESSER II funds were advanced to the subrecipients prior to obtaining Budget Narrative Forms due to time constraints and to ensure that the subrecipients had sufficient funding. Finally, the FDOE did not evaluate the risk of subrecipient noncompliance or otherwise monitor the subrecipients due to competing priorities.

Effect

Absent monitoring activities that validate the allowability of actual subrecipient expenditures and the receipt of Budget Narrative Forms from all subrecipients prior to subaward approval, the FDOE has limited assurance that subrecipient ESF program expenditures are for allowable purposes or that the annual report submitted to the USED is accurate. In addition, without an evaluation of the risk of subrecipient noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward, and developing an appropriate monitoring plan based on the assessment of risk, the FDOE has reduced assurance that subrecipients were compliant with financial and programmatic grant agreement requirements.

Recommendation

We recommend that FDOE management evaluate each subrecipient's risk of noncompliance and, based on the assessment of risk, conduct monitoring activities that: validate the allowability of ESF program expenditures; verify the accuracy of annual report information submitted to the USED; and confirm each

subrecipient's compliance with Federal statutes, regulations, and the terms and conditions of the subaward.

State Entity Response

The Department does not concur with this finding that it did not engage in subrecipient monitoring or risk analysis for the Education Stabilization Fund (ESF) programs in 2020-21. Subrecipient monitoring begins with application and budget review. For all ESF programs except the ESSER II Advance Lump Sum program, FDOE required LEAs to submit an application and detailed budget outlining anticipated expenditures. FDOE reviews the detailed budget to ensure all anticipated expenditures are allowable prior to making the award. In addition, all subgrantees undergo a risk analysis prior to receiving an award. At the end of the program period, LEAs submit a Final Disbursement Report that aids in verifying that actual expenditures match the approved budget. All LEAs in Florida are subject to an annual independent audit and a federal single audit. All these activities constitute monitoring.

In addition to these activities, FDOE does plan to contract for additional subrecipient monitoring to include sampling expenditures, procurement activities, inventories and other programmatic requirements. This monitoring will occur within the program period. All the ESF programs are multi-year programs, still within the program period.

The only exception made to require a detailed budget in advance of the award was for the ESSER II advance lump sum. To ensure that there would be no gap in receipt of stabilization funds and in light of the emergency nature of the program, FDOE provided an advance allocation of ESSER II funds to those school districts having expended a large proportion of their ESSER I funds, without having to submit a detailed budget for approval in advance of the award; however, these districts were required to submit a detailed list of actual or planned expenditures for the advance prior to receiving the balance of their ESSER II lump sum award. Therefore, the expenditures are indeed subject to review by FDOE. Prior to proceeding in this manner, FDOE obtained a legal opinion that this procedure was legally sufficient and has provided the opinion to the auditors.

FDOE disagrees that because the "FDOE did not perform monitoring activities subsequent to the approval of the subrecipients' Budget Narrative forms to validate the allowability of the subrecipients' actual expenditures," the auditors "could not determine whether the expenditures, including expenditures for equipment and real property" were allowable and in accordance with the grant terms and conditions." All expenditures are required to be documented by all subrecipients and are subject to sampling and validation by auditors using ordinary sampling and verification. Indeed, it is recognized that fiscal monitoring and auditing should not be duplicative; FDOE is not required to monitor those requirements covered by the single audit. The very fact that every LEA in Florida is covered by an independent audit that includes the federal single audit is an element of monitoring that ensures compliance.

Follow-Up to Management's Response

FDOE management indicated in their written response that the FDOE did not concur with the finding and cited various activities that constituted monitoring, among others, that the LEAs are covered by an independent audit that includes the Federal single audit. However, the Uniform Guidance requires additional monitoring efforts conducted by the pass-through entity (i.e., the FDOE), including an evaluation of subrecipient risk and conduct of subrecipient monitoring to ensure that the subaward is used for authorized purposes. As indicated in the finding, the FDOE did not evaluate the LEAs' risk of noncompliance to determine the appropriate subrecipient monitoring and, as noted in the FDOE's response, the FDOE plans to contract for subrecipient monitoring, including a sampling of expenditures. Consequently, the finding and related recommendation stand as presented.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2021-057
Assistance Listing Number	84.425 C (Includes COVID-19 Awards)
Assistance Listing Program Title	Education Stabilization Fund (ESF) – Governor’s Emergency Education Relief Fund
Compliance Requirement	Procurement and Suspension and Debarment and Subrecipient Monitoring
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S45C200025 2020
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDOE did not always provide required award information to all subrecipients or verify the suspension and debarment status of subrecipients.
Criteria	<p>2 CFR Part 200.332 – <i>Requirements for pass-through entities</i> – All pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and include certain information at the time of the subaward.</p> <p>2 CFR Part 180.300 – <i>What must I do before I enter into a covered transaction with another person at the next lower tier?</i> - 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 System for Award Management (SAM) Exclusions, (b) Collecting a certification from that person, or (c) Adding a clause or condition to the covered transaction with that person.</p>
Condition	During the 2020-21 fiscal year, the FDOE awarded ESF program funds totaling \$1,771,076,575 to 192 subrecipients through 898 subawards. Our inquiries of FDOE management disclosed that, for 138 subawards to charter schools totaling \$17,782,347, the FDOE utilized a Memorandum of Understanding (MOU) as the subaward agreement. Our review of the MOU found that it did not include all the information required by Federal regulations. For example, the MOU did not include the Assistance Listing number and name, Federal award date, or terms and conditions concerning closeout of the subaward. In addition, our inquiries of FDOE management disclosed that the FDOE did not verify that the 138 subrecipients were not suspended or debarred.
Cause	FDOE management indicated that all required award information was not provided to the charter school subrecipients and the suspension and debarment status of the charter school subrecipients was not verified because the FDOE did not follow normal procedures for program awards, the use of the MOU, and employee oversight.
Effect	Not communicating required information to subrecipients may result in noncompliance with Federal regulations. Additionally, absent the verification of the suspension and debarment status of all subrecipients, the risk is increased that the FDOE may enter into covered transactions with subrecipients who have been suspended, debarred or otherwise excluded by the Federal Government and ESF program funds provided to ineligible subrecipients could be subject to disallowance by the U.S. Department of Education.
Recommendation	We recommend that the FDOE ensure that all required award information is provided to all subrecipients and that the FDOE verifies that all subrecipients are not suspended or debarred.

State Entity Response

The Florida Department of Education (FDOE or Department) concurs with the findings and recommendations during the audit period and has already addressed the auditor's recommendations.

Since the Memorandum of Understanding (MOU) served as the subaward agreement, the elements required under 2 CFR § 200.332 should have been included in the agreement and were not. Communications to the recipients did identify the Governor's Emergency Education Relief (GEER) program as the source of funding, and based on the circumstances, it was clear that the relationship was a subgrant relationship. None of the subrecipients were, in fact, suspended or debarred. As thoroughly vetted public schools that are subject to audit and financial regulation, the subrecipients in question were low risk, especially since the payments were on a reimbursement basis.

In the future, if MOUs are used as a vehicle for a subgrant, FDOE will include those elements required by 2 CFR § 200.332 in the MOU and will verify that the subrecipients are not suspended or debarred. Under the GEER program, 138 subawards to charter schools were issued. GEER is intended to provide immediate relief to educational entities to ensure continued operation of schools in the wake of the COVID-19 pandemic. The Charter School Growth Funding program provided relief to charter schools that provided instructional services for a significant number of students above the number of full-time equivalent (FTE) students for which they were funded through the Florida Education Finance Program (FEFP), and for many schools above their projected enrollment. A MOU was chosen as the vehicle for this program because it was the most expeditious means of providing this relief. Federal grant funds for charter schools usually flow from FDOE through the sponsoring school district, so there were no existing pathways and infrastructure for direct subgrants to charter schools. Building the program supports, contacts, procedures, and expertise for a traditional subgrant award process was too slow and unnecessarily time-consuming, given the nature of the program. Under the MOU process, FDOE required the charter school to submit documentation of allowable expenditures prior to releasing a reimbursement under the MOU. By making funds available on a reimbursement basis, FDOE ensured that all expenditures were allowable prior to the release of any funds.

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-058
Assistance Listing Number	14.231 (Includes COVID-19 Awards) 93.558 93.659 (Includes COVID-19 Awards)
Assistance Listing Program Title	Emergency Solutions Grant Program, Temporary Assistance for Needy Families, and Adoption Assistance
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	E-19-DC-12-0001 2019, E-20-DC-12-0001 2020, E-20-DW-12-0001 2020, 2001FLTANF 2020, 2101FLTANF 2021, 2001FLADPT 2020, 2101FLADPT 2021
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	Certain security controls related to user authentication for the FDCF network need improvement to ensure the confidentiality, integrity, and availability of Axiom Pro data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDCF uses Axiom Pro to access imaged expenditure documentation for the Emergency Solutions Grant Program, Temporary Assistance for Needy Families Program, and the Adoption Assistance Program. Users can access Axiom Pro through the FDCF network or a separate sign-in through the Axiom Pro application. Our audit disclosed that certain security controls related to FDCF network user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising Axiom Pro data and related IT resources. However, we have notified appropriate FDCF management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising Axiom Pro data or related IT resources.
Effect	Appropriate user authentication controls for the FDCF network are necessary to decrease the risk that unauthorized individuals may gain access to Axiom Pro and compromise the confidentiality, integrity, and availability of Axiom Pro data and related IT resources.
Recommendation	We recommend that FDCF management improve certain security controls related to FDCF network user authentication to ensure the confidentiality, integrity, and availability of Axiom Pro data and related IT resources.
State Entity Response	The Department concurs and will review current system functionality, software capabilities, and planned enhancement initiatives based on the analysis and final determination. The Department will document a position on implementing Multi-Factor Authentication (MFA) by September 30, 2022. The Department will also identify the financial and operational enforcement measures necessary to support the implementation of MFA.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-059
Assistance Listing Number	14.231 (Includes COVID-19 Awards) 93.558 93.659 (Includes COVID-19 Awards) 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Emergency Solutions Grant Program, Temporary Assistance for Needy Families, Adoption Assistance, and Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Matching, Level of Effort, Earmarking, and Reporting
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	E-19-DC-12-0001 2019, E-20-DC-12-0001 2020, E-20-DW-12-0001 2020, 2001FLTANF 2020, 2102FLTANF 2021, 2001FLADPT 2020, 2101FLADPT 2021, 2005FL5ADM 2020, 2105FL5ADM 2021
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	Certain security controls related to user authentication for the Grants and Other Revenue, Allocation and Tracking System (GRANTS) need improvement to ensure the confidentiality, integrity, and availability of GRANTS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDCF uses GRANTS to track grant expenditures and revenues, to assign expenditures to funding sources, to calculate Federal grant earnings, and to assist in financial and Federal reporting and the drawing of cash from the Federal Government. Our audit disclosed that certain security controls related to GRANTS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising GRANTS data and related IT resources. However, we have notified appropriate FDCF management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising GRANTS data or related IT resources.
Effect	Appropriate user authentication controls for GRANTS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of GRANTS data and related IT resources.
Recommendation	We recommend that FDCF management improve certain security controls related to GRANTS user authentication to ensure the confidentiality, integrity, and availability of GRANTS data and related IT resources.
State Entity Response	The Department concurs and will review current system functionality, software capabilities, and planned enhancement initiatives based on the analysis and final determination. The Department will document a position on implementing Multi-Factor Authentication (MFA) by September 30, 2022. The Department will also identify the financial and operational enforcement measures necessary to support the implementation of MFA.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-060
Assistance Listing Number	93.558 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families and Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Child Support Non-Cooperation, Income Eligibility and Verification System, Penalty for Refusal to Work, and Penalty for Failure to Comply with Work Verification Plan
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2020, 2102FLTANF 2021, 2005FL4MAP 2020, and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Florida Online Recipient Integrated Data Access (FLORIDA) system need improvement to ensure the confidentiality, integrity, and availability of FLORIDA system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDCF uses the FLORIDA system as a public assistance eligibility determination system. Our audit disclosed that certain security controls related to FLORIDA system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FLORIDA system data and related IT resources. However, we have notified appropriate FDCF management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FLORIDA system data or related IT resources.
Effect	Appropriate user authentication controls for the FLORIDA system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FLORIDA system data and related IT resources.
Recommendation	We recommend that FDCF management improve certain security controls related to FLORIDA system user authentication to ensure the confidentiality, integrity, and availability of FLORIDA system data and related IT resources.
State Entity Response	The Department concurs and will review current system functionality, software capabilities, and planned enhancement initiatives based on the analysis and final determination. The Department will document a position on implementing Multi-Factor Authentication (MFA) by September 30, 2022. The Department will also identify the financial and operational enforcement measures necessary to support the implementation of MFA.

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
U.S. DEPARTMENT OF AGRICULTURE
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
U.S. DEPARTMENT OF LABOR
U.S. DEPARTMENT OF HOMELAND SECURITY**

Finding Number	2021-061
Assistance Listing Number	Various (See Condition)
Assistance Listing Program Title	Various (See Condition)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, Reporting, Subrecipient Monitoring, and Special Tests and Provisions
State Entity	Florida Department of Management Services (FDMS)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-031
Finding	In our information technology (IT) operational audit report titled <i>Department of Management Services – State Data Center Operations</i> , dated March 2022, we noted in Finding 4 that State Data Center (SDC) processes for performing and documenting periodic access reviews for the network, Windows server, open systems, and Oracle database environments did not adequately ensure that assigned access privileges remained appropriate.
Criteria	FDMS Rule 60GG-2.003(1)(a)6., Florida Administrative Code – <i>Access Control</i> – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk.
Condition	<p>The SDC, established within the FDMS, provides data center services for customer entities. As part of our IT operational audit and evaluation of SDC access controls, we noted that SDC periodic access privilege review processes did not adequately ensure that assigned access privileges remained appropriate. Specifically:</p> <ul style="list-style-type: none"> • In response to our request for documentation of periodic reviews performed for Windows server local administrative accounts and Active Directory administrative accounts, SDC management indicated that, in accordance with the SDC <i>Active Directory Account Audit Procedure</i>, periodic reviews of administrative accounts were initiated using a scheduled task that ran a script biweekly in all SDC-managed domains. The script generated a report of administrative accounts for each domain and automatically converted the reports to service requests requiring SDC personnel review. Our examination of the reports generated on June 14, 2021, and June 28, 2021, found that the reports did not include all administrative accounts for the respective domains. Instead, the script only reported the <i>Enterprise</i>, <i>Schema</i>, and <i>Domain Admins</i> security groups for Active Directory and did not include in the reports the <i>Administrators</i> security group. Additionally, reports were not generated, nor was access reviewed, for Windows server local administrative accounts. • For Oracle database access, SDC management only reviewed the access of Database Section personnel on an annual basis and the reviews were limited to verifying the authorizations for individually assigned accounts in the service management system. Additionally, the reviews were not conducted from a system-generated listing of all active administrative Oracle database

accounts and, as a result, administrative accounts for the SDC-managed Oracle databases could be omitted from review.

- For open systems access, SDC management annually reviewed administrative-level access to the open systems servers by verifying the access authorizations in the service management system for Open Systems Section personnel. However, the reviews were not conducted using a system-generated list of the administrative-level accounts for each server and, as a result, accounts on the open systems servers could be omitted from review.

The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Division of Emergency Management (FDEM), Florida Department of Economic Opportunity (FDEO), Florida Department of Health (FDOH), and the Florida Department of Revenue (FDOR). Systems at the FDCF include the Florida Online Recipient Integrated Data Access System, the GRANT System, the Collocated Cost Journal Transfer System, and the Integrated Benefit Recovery System. The system at the FDEM is the Florida PA System. The system at the FDEO is the Reemployment Assistance Claims and Benefits Information System (RA System). The system at the FDOH is the Management Information and Payment System. The system at the FDOR is the System for Unified Taxation.

These systems are used to administer aspects of the following major Federal programs:

- 10.558 – Child and Adult Care Food Program (Includes COVID-19 Awards)
- 14.231 – Emergency Solutions Grant Program (Includes COVID-19 Awards)
- 17.225 – Unemployment Insurance (Includes COVID-19 Awards)
- 93.558 – Temporary Assistance for Needy Families
- 93.659 – Adoption Assistance (Includes COVID-19 Awards)
- 93.775, 93.777, and 93.778 – Medicaid Cluster (Includes COVID-19 Awards)
- 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Includes COVID-19 Awards)

Cause

In response to our audit inquiry, SDC management indicated the following:

- The script used to assist in the periodic review of Windows server local administrative accounts and Active Directory administrative accounts was created in 2017 and, although modified in 2018, neither the *Administrators* security group nor the Windows server local administrative accounts were added to the script.
- The existing reviews of Oracle database access were sufficient. Notwithstanding, the reviews excluded access assigned to shared administrative accounts and accounts assigned to individuals outside of the Database Section, such as SDC personnel, customer entities, and historical accounts from prior data center administrations.
- The reviews of open system access were sufficient because all Open Systems personnel with root shell access had the same access privileges for all open systems servers, and that periodic reviews on a server-by-server basis would yield the same results as the existing reviews from the service management system. Notwithstanding, the reviews performed excluded access assigned to individuals outside the Open Systems Section, such as other SDC personnel, SDC customer entities, and historical accounts from prior data center administrations.

Effect	Absent comprehensive reviews of logical access privileges using system-generated lists, management's assurance that access privileges were properly authorized and remain appropriate is limited.
Recommendation	We recommend that SDC management ensure that comprehensive and documented periodic reviews of logical access privileges are conducted using system-generated lists of all user and service accounts.
State Entity Response	The SDC will continue to improve and enhance the process and scope related to review of access privileges.

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
U.S. DEPARTMENT OF AGRICULTURE
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
U.S. DEPARTMENT OF LABOR
U.S. DEPARTMENT OF HOMELAND SECURITY**

Finding Number 2021-062
Assistance Listing Number Various (See Condition)
Assistance Listing Program Title Various (See Condition)
Compliance Requirement Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, Reporting, Subrecipient Monitoring, and Special Tests and Provisions
State Entity Florida Department of Management Services (FDMS)
Federal Grant/Contract Number and Grant Year Various
Statistically Valid Sample N/A
Finding Type Significant Deficiency
Prior Year Finding Report No. 2021-182, Finding Nos. 2020-030 and -032

Finding In our information technology (IT) operational audit report titled *Department of Management Services – State Data Center Operations*, dated March 2022, we noted in Finding 7 that certain State Data Center (SDC) security controls related to logical access, user authentication, and logging and monitoring need improvement to ensure the confidentiality, integrity, and availability of SDC and customer entity data and related IT resources.

Criteria Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources.

Condition The SDC, established within the FDMS, provides data center services for customer entities. Our IT operational audit procedures disclosed that certain SDC security controls related to logical access, user authentication, and logging and monitoring need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising customer entity data and related IT resources. However, we have notified appropriate SDC management of the specific issues.

The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Division of Emergency Management (FDEM), Florida Department of Economic Opportunity (FDEO), Florida Department of Health (FDOH), and the Florida Department of Revenue (FDOR). Systems at the FDCF include the Florida Online Recipient Integrated Data Access System, the GRANT System, the Collocated Cost Journal Transfer System, and the Integrated Benefit Recovery System. The system at the FDEM is the Florida PA System. The system at the FDEO is the Reemployment Assistance Claims and Benefits Information System (RA System). The system at the FDOH is the Management Information and Payment System. The system at the FDOR is the System for Unified Taxation.

These systems are used to administer aspects of the following major Federal programs:

10.558 – Child and Adult Care Food Program (Includes COVID-19 Awards)

14.231 – Emergency Solutions Grant Program (Includes COVID-19 Awards)

17.225 – Unemployment Insurance (Includes COVID-19 Awards)

93.558 – Temporary Assistance for Needy Families

93.659 – Adoption Assistance (Includes COVID-19 Awards)

93.775, 93.777, and 93.778 – Medicaid Cluster (Includes COVID-19 Awards)

97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Includes COVID-19 Awards)

Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SDC data and related IT resources.
Effect	Without appropriate security controls related to logical access, user authentication, and logging and monitoring, the risk is increased that the confidentiality, integrity, and availability of SDC and customer entity data and related IT resources may be compromised.
Recommendation	We recommend that SDC management improve certain security controls related to logical access, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of SDC and customer entity data and related IT resources.
State Entity Response	The Department will continue to evaluate and improve security controls to ensure the confidentiality, integrity and availability of data and IT resources.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-063
Assistance Listing Number	93.558 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families and Medicaid Cluster
Compliance Requirement	Eligibility
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2020, 2101FLTANF 2021, 2005FL4MAP 2020, and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Automated Community Connection to Economic Self Sufficiency (ACCESS) Document Imaging (ADI) system need improvement to ensure the confidentiality, integrity, and availability of ADI system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	<p>The FDCF uses the ADI system to electronically store documents used to determine eligibility and support benefit recovery, quality control, hearings, and ACCESS Integrity findings.</p> <p>Our audit disclosed that certain security controls related to ADI system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising ADI system data and related IT resources. However, we have notified appropriate FDCF management of the specific issues.</p>
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising ADI system data or related IT resources.
Effect	Appropriate user authentication controls for the ADI system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of ADI system data and related IT resources.
Recommendation	We recommend that FDCF management improve certain security controls related to ADI system user authentication to ensure the confidentiality, integrity, and availability of ADI system data and related IT resources.
State Entity Response	The Department concurs and will review current system functionality, software capabilities, and planned enhancement initiatives based on the analysis and final determination. The Department will document a position on implementing Multi-Factor Authentication (MFA) by September 30, 2022. The Department will also identify the financial and operational enforcement measures necessary to support the implementation of MFA.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-064
Assistance Listing Number	93.558 93.659 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF) and Adoption Assistance
Compliance Requirement	Reporting
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2020, 2101FLTANF 2021, 2001FLADPT 2020, 2101FLADPT 2021
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDCF did not report timely or accurately report the correct subaward information in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) in accordance with Federal regulations.
Criteria	2 CFR 170, Appendix A – <i>Reporting Subawards and Executive Compensation</i> – Unless otherwise exempt, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency no later than the end of the month following the month in which the obligation was made.
Condition	During the 2020-21 fiscal year, the FDCF initiated 115 subaward actions that required reporting in the FSRS. As part of our audit, we examined the subaward information in the FSRS for 13 subaward actions and noted the following: <ul style="list-style-type: none">• The FDCF did not report 1 subaward in the FSRS.• For 12 subawards, the FDCF did not report the correct subaward obligation/action date. In addition, the FDCF could not provide documentation evidencing that the subawards were reported in the FSRS by the end of the month following the month in which the obligation was made.• For 3 subawards, the FDCF did not report the amount of the subaward for Adoption Assistance and, for 2 of the subawards, the subaward amounts reported for TANF were overstated in the FSRS by \$22,216 and \$30,117.
Cause	According to FDCF management: <ul style="list-style-type: none">• The FDCF did not report the 1 subaward in the FSRS because the subrecipient's Dun & Bradstreet (DUNS) number was not available in the FSRS.• For the 12 subawards, the FDCF reported the date that the Federal award was received by the FDCF instead of the date of the subaward obligation due to a misunderstanding of what the field represented. Additionally, the date that the subaward was reported in the FSRS could not be provided because the FDCF was unable to access the report in the FSRS.• For the 3 subawards, the amount for Adoption Assistance was not reported because of an error in how the award was established in the FSRS. Additionally, for the 2 subawards, the FDCF reported the incorrect amount due to employee error.
Effect	TANF and Adoption Assistance subaward amounts were not accurately reported in the FSRS as required by FFATA.
Recommendation	We recommend that the FDCF contact the FSRS helpdesk to resolve subaward information reporting errors. In addition, FDCF management should ensure that

correct subaward dates and amounts are timely and accurately reported in the FSRS.

State Entity Response

The Department concurs. The Federal Funding Accountability and Transparency Act (FFATA) requires the Department to enter subawards into the Federal Subaward Reporting System (FSRS) no later than the month following the month in which the obligation (subaward) was made.

The finding is a result of FSRS system limitations, errors in SAM.gov which feeds into the FSRS system, and employee turn-over. The Department has contacted the appropriate Federal liaisons to correct the information in SAM.gov. In addition, the Department is developing a process to streamline gathering the FFATA data and entering it into the FSRS system. This process will ensure that all required reporting elements are captured and documented in a set of desktop procedures. Once fully developed, training will be provided to staff on the new processes.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-065
Assistance Listing Number	93.558 93.659 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families and Adoption Assistance
Compliance Requirement	Subrecipient Monitoring
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2000, 2021FLTANF 2021, 2001FLADPT 2000, and 2102FLADPT 2021
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDCF did not provide all required award information to subrecipients.
Criteria	2 CFR Part 200.332 – <i>Requirements for pass-through entities</i> – All pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and include certain information at the time of the subaward. Required information includes the Federal Award Identification Number (FAIN) and the Federal award date.
Condition	During the 2020-21 fiscal year, the FDCF awarded TANF and Adoption Assistance program funds totaling \$2,491,811 for 2 subawards and expended \$421,469,733 for 108 existing TANF and Adoption Assistance subawards. Our inquiries of FDCF management disclosed that the FDCF utilized a standard subaward contract and a post award notice (PAN) to provide subrecipients with required award information. Our review of the subaward contract and PAN found that neither document included the FAIN or the Federal award date.
Cause	FDCF management indicated that the FAIN and Federal award date were not included in either the subaward contract or PAN due to logistical issues.
Effect	Not communicating required award information to subrecipients may result in noncompliance with Federal regulations.
Recommendation	We recommend that the FDCF revise subaward documentation to include all required award information to be provided to subrecipients in accordance with Federal regulations.
State Entity Response	<p>The Department concurs. Uniform Grant Guidance 2 CFR 200.332 requires the Department, as the pass-through entity, to provide the subrecipient with certain criteria at the time of the subaward including the Federal Award Identification Number (FAIN) and the Federal award date.</p> <p>The Department recognized this prior to the recommendation and has already addressed how to utilize available resources and reporting systems to extract the data to meet the requirement. The Department has implemented the use of the SQL Server Management System, Contract Accountability Reporting System, and Florida Accounting Information Resource to produce the Post Award Notice (PAN) to include the Federal Award Identification Number and the Federal award date, as available (some have yet to be provided by the Federal Awarding agency). On February 22, 2022, the first PAN with this information (as of January 2022) was distributed.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-066
Assistance Listing Number	93.044, 93.045, and 93.053 (Includes COVID-19 Awards)
Assistance Listing Program Title	Aging Cluster
Compliance Requirement	Reporting
State Entity	Florida Department of Elder Affairs (FDOEA)
Federal Grant/Contract Number and Grant Year	2101FLOASS 2021, 2101FLOACM 2021, 2101FLOAHD 2021, 2101FLOAPH 2021, 2101FLOAFC 2021, 2101FLOANS 2021, 2001FLSSC3 2020, 2001FLHDC3 2020, and 2001FLFCC3 2020
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDOEA did not always report the correct subaward amounts in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) in accordance with Federal regulations.
Criteria	2 CFR 170, Appendix A – <i>Reporting Subawards and Executive Compensation</i> – Unless otherwise exempt, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency.
Condition	During the 2020-21 fiscal year, the FDOEA initiated 41 subaward actions that required reporting in the FSRS. As part of our audit, we examined the subaward information in the FSRS for 5 subaward actions, totaling \$18,123,395, and noted that the FDOEA did not report the correct subaward amount for 2 of the subaward actions. Specifically, while the total amount awarded for the 2 subawards was \$17,273,339, the total amount reported in the FSRS by the FDOEA was \$15,637,976 (an understatement of \$1,635,363).
Cause	The FDOEA had not established policies and procedures for reporting subaward information in the FSRS, and FDOEA management indicated that staff were instructed to enter an adjusted amount for the subaward amount rather than the total subaward amount.
Effect	Aging Cluster subaward amounts were not accurately reported in the FSRS as required by FFATA.
Recommendation	We recommend that the FDOEA develop subaward reporting policies and procedures to ensure that correct subaward amounts are reported in the FSRS.
State Entity Response	The FDOEA concurs with the finding and has updated the FSRS with the correct subaward amounts. The FDOEA has established subaward reporting policies and procedures to ensure that correct subaward amounts are reported in the FSRS.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-067
Assistance Listing Number	93.044, 93.045, and 93.053 (Includes COVID-19 Awards)
Assistance Listing Program Title	Aging Cluster
Compliance Requirement	Subrecipient Monitoring
State Entity	Florida Department of Elder Affairs (FDOEA)
Federal Grant/Contract Number and Grant Year	1801FLOASS 2018, 1901FLOASS 2019, 2001FLOASS 2020, 2101FLOASS 2021, 1801FLOACM 2018, 1901FLOACM 2019, 2001FLOACM 2020, 2101FLOACM 2021, 1801FLOAHD 2018, 1901FLOAHD 2019, 2001FLOAHD 2020, 2101FLOAHD 2021, 1801FLOANS 2018, 1901FLOANS 2019, 2001FLOANS 2020, 2101FLOANS 2021, 2001FLSSC3 2020, 2101FLVAC5 2021, 2001FLCMC2 2020, 2101FLHDC5 2021, 2001FLHDC2 2020, 2001FLHDC3 2020, and 2001FLFCC3 2020
Statistically Valid Sample Finding Type	No Noncompliance and Significant Deficiency
Finding	The FDOEA did not monitor subrecipients in accordance with FDOEA Monitoring Plans or issue management decisions for subrecipient audit findings.
Criteria	<p>2 CFR 200.332(d) – <i>Requirements for pass-through entities</i> – All pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Monitoring of the subrecipient must include reviewing financial and performance reports, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits, on-site reviews, and other means, and issuing management decisions as required by 2 CFR 200.521.</p> <p>2 CFR 200.521 – <i>Management decision</i> – The pass-through entity is responsible for issuing a management decision for audit findings pertaining to the Federal award within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse.</p> <p>FDOEA 2020 Monitoring Plan – Monitoring of a subrecipient for the 2020 calendar year will consist of a desk review, a review of reports provided by the subrecipient, and an on-site review. The extent of what will be reviewed is dependent on the subrecipient’s risk level.</p> <p>FDOEA 2021 Monitoring Plan – Monitoring of a high-risk subrecipient for the 2021 calendar year will consist of a complete desk review of significant contractual compliance and performance requirements and a review of reports provided by the subrecipient. Monitoring of a subrecipient that is not high risk will consist of a limited desk review and a review of reports provided by the subrecipient.</p> <p>FDOEA Audit Desk Review Procedures</p>
Condition	<p>During the 2020-21 fiscal year, the FDOEA provided \$132,787,156 in Aging Cluster funds to 11 subrecipients. Our inquiries of FDOEA management disclosed that, during the 2020 calendar year, the FDOEA did not perform desk reviews, review subrecipient reports, conduct on-site visits, or otherwise conduct subrecipient monitoring. During the 2020-21 fiscal year (January through June 2021), the FDOEA completed desk reviews for 5 of the 11 subrecipients. Our review of FDOEA monitoring records for one subrecipient found that, although the FDOEA designated the subrecipient as high-risk, the FDOEA only completed a limited desk review.</p> <p>In addition, our review of FDOEA subrecipient audit records found that 2 of the 11 subrecipients’ audit reports included audit findings that required the FDOEA</p>

to issue a management decision letter. However, our inquiries of FDOEA management disclosed that the FDOEA did not issue the required management decisions.

Cause

FDOEA management indicated that the subrecipients were not monitored in accordance with the FDOEA Monitoring Plans due to the COVID-19 pandemic and a management decision to limit the scope of the desk reviews. FDOEA management also indicated that management decisions were not issued due to management turnover and lack of clearly defined roles and responsibilities in FDOEA procedures.

Effect

Absent the adequate monitoring of subrecipients, the FDOEA cannot demonstrate that the FDOEA ensured subrecipient compliance with financial and programmatic grant requirements. Additionally, the FDOEA cannot demonstrate compliance with Federal regulations.

Recommendation

We recommend that the FDOEA enhance subrecipient monitoring procedures to clearly define the roles and responsibilities for issuing management decisions and conduct subrecipient monitoring and issue management decisions in accordance with FDOEA Monitoring Plans, the enhanced monitoring procedures, and Federal regulations.

State Entity Response

When the state of emergency was declared in early 2020, the Department determined it was necessary to adjust the focus of how services were to be delivered to ensure the safety of the elder population, direct service delivery staff, area agency on aging staff and department staff. Executive leadership made the decision to suspend formal monitoring and instead established daily conference calls between department staff and the Area Agencies on Aging (AAAs) to provide guidance in developing and approval of alternate service delivery methods to ensure that services continued for seniors, their families and caregivers. Conference calls and other technical assistance was provided throughout 2020 as oversight of the AAAs to mitigate the risk of deviating from the established monitoring plan.

The Department will update the procedures on reviewing subrecipient single audit findings to include issuing a management decision when findings are noted in accordance with 2 CFR 200.521.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-068
Assistance Listing Number	93.558
Assistance Listing Program Title	Temporary Assistance for Needy Families
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2020, 2102FLTANF 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Integrated Benefit Recovery System (IBRS) need improvement to ensure the confidentiality, integrity, and availability of IBRS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDCF Benefit Recovery program uses IBRS to recover overpaid benefits and to promote effective and accurate reporting to the Federal Government. Our audit disclosed that certain security controls related to IBRS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising IBRS data and related IT resources. However, we have notified appropriate FDCF management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising IBRS data or related IT resources.
Effect	Appropriate user authentication controls for IBRS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of IBRS data and related IT resources.
Recommendation	We recommend that FDCF management improve certain security controls related to IBRS user authentication to ensure the confidentiality, integrity, and availability of IBRS system data and related IT resources.
State Entity Response	The Department concurs and will review current system functionality, software capabilities, and planned enhancement initiatives based on the analysis and final determination. The Department will document a position on implementing Multi-Factor Authentication (MFA) by September 30, 2022. The Department will also identify the financial and operational enforcement measures necessary to support the implementation of MFA.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2021-069
Assistance Listing Number 93.558
Assistance Listing Program Title Temporary Assistance for Needy Families (TANF)
Compliance Requirement Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Entity Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year 2001FLTANF 2020 and 2101FLTANF 2021
Statistically Valid Sample No
Finding Type Significant Deficiency

Finding The FDCF did not reconcile TANF benefits payment data recorded in the Florida Accounting Information Resource Subsystem (FLAIR) to data recorded in the Florida Online Recipient Integrated Data Access (FLORIDA) System to ensure the accuracy of TANF benefits payment data reported to the Federal Government.

Criteria 2 CFR 200.303 – Internal controls – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

TANF Issuance Reconciliation (Quarterly Report) Procedures

Condition TANF benefits payment data is maintained by the FDCF in the State’s accounting system, FLAIR, and in the State’s public assistance client eligibility determination and assistance system, the FLORIDA System. The systems capture TANF benefits paid to recipients and are used to compile reports required by the Federal Government.

As the FDCF uses FLAIR and the FLORIDA System to account for TANF benefits paid to recipients, periodic reconciliations of the data between the systems are necessary to reasonably ensure the accuracy and completeness of the data and to timely identify discrepancies that may require corrective action. Accordingly, FDCF procedures required FDCF staff to query FLAIR and FLORIDA System records to identify TANF benefits paid during the quarter and reconcile the data between the systems, while accounting for differences due to factors such as timing. According to FLAIR records, during the 2020-21 fiscal year, the FDCF expended approximately \$130 million for TANF benefits.

We examined the quarterly FLAIR-FLORIDA System TANF benefits payment reconciliations performed by the FDCF for the 2020-21 fiscal year and applicable supporting documentation. Our examination found that some benefit payment amounts on the reconciliations were not supported by FLAIR or FLORIDA System records and that the FDCF did not finalize the reconciliations, resulting in the unresolved differences noted in the table below.

Quarter Ended	TANF Benefits		Difference
	TANF Benefits Paid – Per FLAIR	TANF Benefits Paid – Per FLORIDA System	
September 30, 2020	\$26,274,585.51	\$37,102,868.38	\$(10,828,282.87)
December 31, 2020	\$55,779,617.68	\$32,936,409.05	\$22,843,208.63
March 30, 2021	\$30,982,221.93	\$30,419,051.48	\$563,170.45
June 30, 2021	\$19,852,988.06	\$33,310,123.71	\$(13,457,135.65)

Subsequent to audit inquiry, the FDCF completed the reconciliations and the differences noted between FLAIR and FLORIDA System data were resolved.

Cause

FDCF management indicated that the reconciliations were not completed, and the amounts were not always supported, due to employee oversight. In addition, the procedures used to conduct the quarterly reconciliations were not detailed enough to allow employees to appropriately evaluate differences between FLAIR and FLORIDA System data.

Effect

Absent reconciliation of TANF benefits payment data in FLAIR to FLORIDA System TANF benefits payment data, the FDCF cannot ensure that discrepancies will be timely identified and corrected and TANF benefits will be accurately reported to the Federal Government.

Recommendation

We recommend that FDCF management enhance reconciliation procedures to provide specific guidance for appropriately reconciling TANF benefits payment data recorded in FLAIR to FLORIDA System data, including the proper resolution of all noted differences.

State Entity Response

The Department concurs and has already taken action. Written procedures were updated to address the recommendation and provided to auditor staff during field work. The updated procedures were operationally implemented during SFY 2021-22.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-070
Assistance Listing Number	93.558
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2020
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$5,223,597
Finding	FDCF administrative costs for TANF exceeded the allowable amount.
Criteria	42 USC 604 – A State to which a grant is made under Section 603, Family Assistance Grant, shall not expend more than 15 percent of the grant for administrative purposes. 45 CFR 263.13 - <i>Is there a limit on the amount of Federal TANF funds that a State may spend on administrative costs?</i> Yes, a State may not spend more than 15 percent of the amount that it receives as its adjusted State Family Assistance Grant on administrative costs.
Condition	The United States Department of Health and Human Services awarded the FDCF TANF funds totaling \$560,484,398 for the Federal fiscal year ended September 30, 2020. Of those funds, \$394,429,977 was the adjusted basis for administrative cost limit calculation purposes. Our review of FDCF records disclosed that the FDCF expended TANF funds for administrative costs totaling \$64,388,094, which exceeded the allowable amount of administrative costs by \$5,223,597.
Cause	FDCF management indicated that, due to a reporting error which is described in Finding 2021-071, the administrative costs exceeded the allowable amount.
Effect	Expenditure of TANF funds in excess of the amount allowable for administrative purposes may be subject to repayment.
Recommendation	We recommend that FDCF management ensure that the amount of TANF funds used for administrative purposes is limited in accordance with Federal requirements.
State Entity Response	The Department concurs. This finding is a result of issues related to Finding Number 2021-071. Once expenditures are moved to the correct category on the Federal report, the administrative costs will not exceed the allowable amount.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-071
Assistance Listing Number	93.558
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Reporting
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2020
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDCF did not correctly report expenditure data on one TANF Financial Report submitted to the Administration for Children and Families (ACF).
Criteria	<p>45 CFR 265.3 – <i>What reports must the State file on a quarterly basis?</i> Each State must file quarterly expenditure data on the State’s use of Federal TANF funds, State TANF expenditures, and State expenditures of maintenance of effort (MOE) funds in separate State programs on the TANF Financial Report.</p> <p><i>Instructions for Completion of State TANF Financial Report Form ACF-196R</i> – Through this information collection, the ACF is gathering information to ensure that Federal TANF and State MOE funds are used for activities that are reasonably calculated to meet one of the purposes of TANF.</p>
Condition	<p>During the 2020-21 fiscal year, the FDCF submitted five TANF Financial Reports to the ACF. Our review of the TANF Financial Report for the quarter ended September 30, 2020, found that the FDCF did not accurately report expenditures on the TANF Financial Report. Specifically:</p> <ul style="list-style-type: none">• Line Item 6.a., Basic Assistance: the FDCF reported expending \$48,086,204, while actual expenditures totaled \$54,668,021 (an understatement of \$6,581,817).• Line Item 6.b., Relative Foster Care Maintenance Payments and Adoption and Guardianship Subsidies: the FDCF reported expending \$54,364,297, while actual expenditures totaled \$47,782,480 (an overstatement of \$6,581,817).• Line Item 9.a., Subsidized Employment: the FDCF reported expending \$3,694,963, while actual expenditures totaled \$2,822,606 (an overstatement of \$872,357).• Line Item 11.a., Child Care (Assistance and Non-Assistance): the FDCF reported expending \$82,033,057, while actual expenditures totaled \$76,808,057 (an overstatement of \$5,225,000).• Line Item 22.a., Administrative Costs: the FDCF reported expending \$59,163,094, while actual expenditures totaled \$64,388,094 (an understatement of \$5,225,000).• Line Item 22.c., Systems: the FDCF reported expending \$3,588,789, while actual expenditures totaled \$4,461,147 (an understatement of 872,358).
Cause	FDCF management indicated that errors when accumulating the expenditure data on supporting documentation used to prepare the TANF Financial Report were not identified during FDCF management review, which caused the report to be misstated.
Effect	The TANF Financial Report submitted by the FDCF to the ACF for the quarter ended September 30, 2020, included inaccurate expenditure data.

Recommendation

We recommend that FDCF management strengthen TANF Financial Report preparation and review controls to ensure that all expenditure information is accurately reported to the ACF.

State Entity Response

The Department concurs. To provide further clarification: Expenditure corrections are made to the Federal report in the 9/30 quarter for the Federal Fiscal Year. Workpapers for previous quarters had not been revised to reflect category corrections made in the 9/30/20 quarter. The Department will modify the workpaper process to include utilizing One Drive and track changes to resolve the version control issue and to identify the implemented changes, author of the change, and when the change was made. Additionally, the Department is developing an automated report to identify the appropriate expenditure category at the budget entity/other cost accumulator (OCA)/fund level to ensure consistency each quarter and to eliminate error.

The Department will revise the Federal financial status report to reflect expenditures in the correct category.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-072
Assistance Listing Number	93.558
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Special Tests and Provisions – Income Eligibility and Verification System
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2020 and 2101FLTANF 2021
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness
Prior Year Finding	Report No. 2021-182, Finding No. 2020-037
Finding	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.
Criteria	<p>42 USC 1320b-7 – <i>Income and eligibility verification system</i> – A State must have in effect an income and eligibility verification system.</p> <p>45 CFR 205.55 – <i>Requirements for requesting and furnishing eligibility and income information</i></p> <p>Program Policy Manual Section 3020.0100 – <i>Data Exchange</i> and Section 3020.0102 – <i>Processing Time Standards</i> – FDCF staff are to dispose of data exchange responses considered verified upon receipt within 10 calendar days and all other data exchange responses within 45 calendar days.</p>
Condition	<p>During the 2020-21 fiscal year, the FDCF made TANF benefit payments totaling approximately \$130 million. Federal regulations require the FDCF to verify certain eligibility information through electronic data exchanges with other State and Federal agencies. Eligibility information is maintained in the Florida Online Recipient Integrated Data Access (FLORIDA) System. As part of the IEVS data exchange process, the FLORIDA System compares the data exchange response to eligibility information in the System; however, resolving data exchange responses requires employee action.</p> <p>As part of our audit, we obtained the monthly IEVS Data Exchange Reports for the 2020-21 fiscal year to determine the number of data exchange responses that were not timely reviewed and processed by the FDCF. Our evaluation of the IEVS Data Exchange Reports found that 18,814 data exchange responses were not timely reviewed and processed. Specifically, 14,414 responses that were considered verified upon receipt were reviewed and processed 1 to 283 days (an average of 42 days) late and 4,400 other data exchanges were reviewed and processed 1 to 255 days (an average of 43 days) late.</p>
Cause	According to FDCF management, the IVES data exchanges were not timely reviewed and processed due to an unprecedentedly high caseload and a shift in staff resources due to COVID-19.
Effect	Failure to timely review and process data exchange information may preclude the FDCF from promptly identifying changes in client eligibility status.
Recommendation	We recommend that the FDCF take action, including necessary control enhancements, to ensure that data exchange responses are reviewed and processed within established time frames.
State Entity Response	<p>Regarding the Income Eligibility and Verification System data exchanges identified on the monthly report as not processed timely, the Department concurs.</p> <p>Due to the Public Health Emergency (PHE), Department workforce and resources were shifted to meet the needs of Floridians. During state fiscal year (SFY) 2020-</p>

21, Department TANF Families' monthly caseload averaged 41,476 and TANF Clients averaged 75,474. Also, during SFY 2020-21, the Department received a monthly average of 558,210 data exchanges statewide for all data exchange types. Caseload volume for all programs remained at unprecedented high levels since the start of the PHE (March 2020).

In SFY 2020-21, the Department established a project management team and continues its efforts to correct this audit finding as indicated in the corrective action plan.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-073
Assistance Listing Number	93.558
Assistance Listing Program Title	Temporary Assistance for Needy Families
Compliance Requirement	Special Tests and Provisions – Child Support Non-Cooperation
State Entity	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	2001FLTANF 2020 and 2101FLTANF 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Child Support Enforcement Automated Management System (CAMS) need improvement to ensure the confidentiality, integrity, and availability of CAMS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDOR Child Support Enforcement program uses CAMS for the creation and closure of child support cases and disbursement of funds. Our audit disclosed that certain security controls related to CAMS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising CAMS data and related IT resources. However, we have notified appropriate FDOR management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising CAMS data and related IT resources.
Effect	Appropriate user authentication controls for CAMS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of CAMS data and related IT resources.
Recommendation	We recommend that FDOR management improve certain security controls related to CAMS user authentication to ensure the confidentiality, integrity, and availability of CAMS data and related IT resources.
State Entity Response	FDOR will improve certain security controls related to user authentication to ensure the confidentiality, integrity, and availability of CAMS data and related IT resources. Implementation will be completed by June 30, 2023.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-074
Assistance Listing Number	93.659 (Includes COVID-19 Awards)
Assistance Listing Program Title	Adoption Assistance
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, and Reporting
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLADPT 2020, 2101FLADPT 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Florida Safe Families Network (FSFN) system need improvement to ensure the confidentiality, integrity, and availability of FSFN system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	<p>The FDCF uses the FSFN system as a reporting system and to initiate and manage cases, investigations, adoptions, placements, and other services provided on behalf of children.</p> <p>Our audit disclosed that certain security controls related to FSFN system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FSFN system data and related IT resources. However, we have notified appropriate FDCF management of the specific issues.</p>
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FSFN system data or related IT resources.
Effect	Appropriate user authentication controls for the FSFN system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FSFN system data and related IT resources.
Recommendation	We recommend that FDCF management improve certain security controls related to FSFN system user authentication to ensure the confidentiality, integrity, and availability of FSFN system data and related IT resources.
State Entity Response	The Department concurs and will review current system functionality, software capabilities, and planned enhancement initiatives based on the analysis and final determination. The Department will document a position on implementing Multi-Factor Authentication (MFA) by September 30, 2022. The Department will also identify the financial and operational enforcement measures necessary to support the implementation of MFA.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-075
Assistance Listing Number	93.659 (Includes COVID-19 Awards)
Assistance Listing Program Title	Adoption Assistance
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, and Reporting
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2001FLADPT 2020, 2101FLADPT 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The FDCF did not conduct periodic Florida Safe Families Network (FSFN) system user access privilege reviews or always timely deactivate the FSFN system user accounts for employees who separated from FDCF employment.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk and ensure that information technology (IT) access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	<p>The FDCF uses the FSFN system as a reporting system and to initiate and manage cases, investigations, adoptions, placements, and other services provided on behalf of children. To obtain an understanding of FDCF user access privilege review processes for the FSFN system, we inquired of FDCF management who indicated that, during the 2020-21 fiscal year, the FDCF did not complete a review of FSFN system user access privileges.</p> <p>Our examination of FSFN system and personnel records for five FSFN users who separated from FDCF employment during the 2020-21 fiscal year and seven users with active FSFN user accounts as of January 31, 2021, but who appeared to have separated from FDCF employment, disclosed that the FDCF did not timely deactivate the access privileges for nine users. As of January 31, 2021, three of the nine user accounts had been active for 1, 4, and 9 business days after the employee had separated from FDCF employment and the other six user accounts were deactivated 1 to 319 business days (an average of 89 business days) after the users separated from FDCF employment.</p>
Cause	FDCF management indicated that procedures requiring FDCF management to conduct a user access privilege review were in the process of being developed. Additionally, the user accounts were not timely deactivated due to process challenges and the number of tickets in the queue.
Effect	Periodic reviews of IT user access privileges and prompt deactivation of user access privileges upon an employee's separation from FDCF employment provides FDCF management assurance that user access privileges are authorized and remain appropriate. Additionally, timely deactivation of IT user access privileges limits the potential for unauthorized disclosure, modification, or destruction of FDCF data and IT resources by former employees or others.
Recommendation	We recommend that FDCF management establish procedures requiring periodic reviews of FSFN system user access privileges. We also recommend that FDCF

management enhance controls to ensure that FSFN system access privileges are deactivated immediately upon a user's separation from FDCF employment.

State Entity Response

The Department concurs. The Office of Information Technology Services (OITS) will review and modify policies and procedures to ensure the timely deprovisioning of FSFN system user accounts by May 30, 2022, which will ensure identified users do not have access to the Department network (LDAP account are locked) and the FSFN de-provisioning is a clean-up process. OITS collaborates with the Office of Child and Family Well-Being (OCFW) to review FSFN system user accounts every six months. OITS and OCFW are completing a periodic review of FSFN system user access privileges and will revise system user account privileges as needed. We will provide a report of the FSFN system user account privileges review by August 30, 2022.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-076
Assistance Listing Number	93.667
Assistance Listing Program Title	Social Services Block Grant (SSBG)
Compliance Requirement	Period of Performance
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2101FLSOSR 2021
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$125,000
Prior Year Finding	Report No. 2021-182, Finding No. 2020-033
Finding	An FDCF expenditure charged to a SSBG program grant was not incurred during the authorized period of performance.
Criteria	42 USC 1397a(c) – <i>Payments to States</i> – Payments to a state from its allotment for any fiscal year must be expended by the state in such fiscal year or in the succeeding fiscal year.
Condition	During the 2020-21 fiscal year, the FDCF expended \$95,668,316 in Federal funds for the SSBG program. Our analysis and examination of records related to selected SSBG program expenditures paid by the FDCF during the 2020-21 fiscal year disclosed one expenditure, totaling \$125,000, that was not incurred during the authorized period of performance.
Cause	FDCF management indicated that, because the State’s accounting system does not include a dedicated field for the service period, the FDCF’s ability to monitor grant costs and to ensure that expenditures are charged to the correct grant is limited.
Effect	Expenditures charged to a Federal award that were not incurred during the authorized period of performance could be subject to disallowance by the Federal grantor agency.
Recommendation	We recommend that the FDCF enhance monitoring processes to ensure that costs are attributable to the authorized period of performance and are charged to the correct grant. We also recommend that the FDCF review expenditure data and records to determine the total costs that were charged to the grant in error.
State Entity Response	<p>The Department concurs. The Department implemented a procedure in September 2021 in the Administrative Services Support Center to include the service period in the Florida Accounting Information Resource to be able to identify the period of performance during a review of expenditure data to ensure the correct grant period is charged.</p> <p>A Period of Performance Reconciliation procedure has also been written and implemented to eliminate this issue. As a result of this finding, the procedure is being updated to include an edit process to identify if the invoice does not have a valid date. This will identify the entry for correction to comply with the service period date.</p> <p>This expenditure will be moved to the correct grant year.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-077
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Automated Data Processing Risk Analysis and System Security Review; Provider Eligibility (Screening and Enrollment); and Medicaid National Correct Coding Initiative (NCCI)
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5ADM and 2005FL5MAP 2020 and 2105FL5ADM and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-040
Finding	FAHCA records did not evidence that Florida Medicaid Management Information System (FMMIS) user access privileges were timely deactivated when access was no longer needed.
Criteria	Florida Department of Management Services Rule 60GG-2.003(1)(a)8., Florida Administrative Code – Agencies shall ensure that IT access is removed when the IT resource is no longer required. Prompt action is necessary to ensure that the access privileges are not misused by former employees, former contractors, or others to compromise data or IT resources.
Condition	<p>The FAHCA uses FMMIS to enroll and reimburse providers and to maintain eligibility and provider enrollment data for the Florida Medicaid Program. Our review of FMMIS user access records for the 58 FMMIS users (assigned 65 user accounts) who separated from FAHCA employment during the 2020-21 fiscal year disclosed that FAHCA did not timely deactivate access privileges for 29 users assigned 32 user accounts. Specifically, the users' access privileges were deactivated 2 to 129 business days (an average of 31 business days) after the users separated from FAHCA employment.</p> <p>According to FAHCA management, a system-generated report was not available to determine when the 32 user accounts were last used to access FMMIS. Absent this report, we are unable to determine whether the user accounts were used to access FMMIS subsequent to the users' separation from FAHCA employment.</p>
Cause	FAHCA management indicated that application administrators were not always timely notified of employee separations, which delayed the deactivation of user access privileges.
Effect	Timely deactivation of IT user access privileges limits the potential for unauthorized disclosure, modification, or destruction of FAHCA data and IT resources by former employees or others.
Recommendation	We recommend that FAHCA management enhance employment separation notification controls to ensure that FMMIS user access privileges are deactivated immediately upon a user's separation from FAHCA employment.
State Entity Response	The FAHCA concurs. The FAHCA will implement employment separation notification controls to ensure the immediate deactivation of FMMIS user access privileges upon separation from FAHCA employment.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-078
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Automated Data Processing Risk Analysis and System Security Review; Provider Eligibility (Screening and Enrollment); and Medicaid National Correct Coding Initiative (NCCI)
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5ADM and 2005FL5MAP 2020 and 2105FL5ADM and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Florida Medicaid Management Information System (FMMIS) need improvement to ensure the confidentiality, integrity, and availability of FMMIS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FAHCA uses FMMIS to enroll and reimburse providers and maintain eligibility and provider enrollment data for the Florida Medicaid Program. Our audit disclosed that certain security controls related to FMMIS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FMMIS data and related IT resources. However, we have notified appropriate FAHCA management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FMMIS data or related IT resources.
Effect	Appropriate user authentication controls for FMMIS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FMMIS data and related IT resources.
Recommendation	We recommend that FAHCA management improve certain security controls related to FMMIS user authentication to ensure the confidentiality, integrity, and availability of FMMIS data and related IT resources.
State Entity Response	<p>The recommended functionality is not supported by the current FMMIS provisioning system. However, in order to access the FMMIS, State users must access the State's network, which does contain the recommended security controls.</p> <p>Current State procurements include the recommended functionality requirements.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-079
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement State Entity	Special Tests and Provisions – Utilization Control and Program Integrity Florida Agency for Persons with Disabilities (FAPD)
Federal Grant/Contract Number and Grant Year	2005FL5MAP 2020 and 2105FLMAP 2021
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-044
Finding	The FAPD did not ensure that utilization review (UR) and continued stay review (CSR) services for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IIDs) complied with Federal regulations.
Criteria	42 CFR Part 456.4 – <i>Responsibility for monitoring the utilization control program</i> – The agency must monitor the statewide utilization control program. 42 CFR Part 456 – Utilization Control – Subpart F – <i>Utilization Control: Intermediate Care Facilities</i>
Condition	<p>The FAPD contracted with a quality improvement organization (QIO) to provide UR and CSR services to ICF-IIDs. The contract required the QIO to submit a quarterly Performance Specification Report to the FAPD. To allow the FAPD to monitor compliance with Federal regulations and contract requirements, the quarterly Performance Specification Report included five performance measures aligned to Federal requirements: 1) Completion of an Initial Admission UR within 30 days of admission; 2) Completion of a CSR within 180 days of the previous CSR; 3) Verification of all Certifications of Need for Care completed by the ICF-IID within 30 days of admission; 4) Verification of all annual Re-Certifications of Need during the Annual Habilitation Plan month; and 5) Compliance with the Federal Audit compliance requirements.</p> <p>Our review of the quarterly Performance Specification Reports submitted by the QIO to the FAPD during the 2020-21 fiscal year found that the QIO did not always satisfy the required performance measures, resulting in noncompliance with the utilization control requirements established in Federal regulations. Specifically, in all four quarters, the percentage of performance for performance measures 1, 3, and 4 was below the required 100 percent and ranged from 43 percent to 98 percent. Additionally, our review of FAPD monitoring records disclosed that the FAPD did not document the review of the Performance Specification Reports and, according to FAPD management, the FAPD did not issue corrective action plans evidencing follow-up with the QIO regarding deficiencies noted in the Performance Specification Reports.</p>
Cause	FAPD management indicated that the QIO did not always meet the performance measures because the ICF-IIDs did not timely provide accurate information and appropriate documentation to the QIO. In addition, FAPD management indicated that the FAPD lacked authority over the ICF-IIDs since they are licensed and monitored by the Florida Agency for Health Care Administration (FAHCA). Notwithstanding, the FAPD is responsible for the contract with the QIO and should work with the FAHCA to ensure that the QIO is meeting the utilization control requirements established in Federal regulations.
Effect	Absent adequate monitoring of the QIO and follow-up to address identified performance issues, the FAPD cannot demonstrate compliance with Federal regulations.

Recommendation

We recommend that FAPD management take steps, including collaborating with the FAHCA, to ensure that FAPD records evidence appropriate monitoring of, and follow-up regarding, QIO performance, and to promote the timely submission of accurate ICF-IID information to the QIO.

State Entity Response

Concur

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-080
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Managed Care Financial Audit
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5MAP 2020 and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency
Finding	The FAHCA did not always ensure that an independent audit of the accuracy, truthfulness, and completeness of encounter data for each health plan was conducted at least once every 3 years nor post the results of financial audits to its Web site.
Criteria	<p>42 CFR 438.602(e) – <i>Periodic audits</i> – The State must periodically, but no less frequently than once every 3 years, conduct or contract for the conduct of, an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of, each Managed Care Organization (MCO), Prepaid Inpatient Health Plan (PIHP), and Prepaid Ambulatory Health Plan (PAHP).</p> <p>42 CFR 438.602(g) – <i>Transparency</i> – The State must post on its Web site the results of any audits under 42 CFR 438.602(e).</p>
Condition	During the 2020-21 fiscal year, the FAHCA contracted with an External Quality Review Organization (EQRO) to perform certain External Quality Review (EQR) activities for FAHCA Medicaid managed care programs, including a validation of encounter data for the 18 health plans (12 MCOs, 3 PIHPs, and 3 PAHPs) that were subject to Federal periodic audit requirements. As part of our audit, we examined the EQRO encounter data validation (EDV) study reports issued for the last 3 fiscal years and found that the EQRO did not conduct an EDV study for 2 health plans (1 MCO and 1 PIHP). Additionally, our audit found that the FAHCA did not post the completed financial audit reports to its Web site.
Cause	According to FAHCA management, the FAHCA did not have policies and procedures to ensure that all health plans were included in EDV studies at least once every 3 years and completed financial audit reports were posted to its Web site.
Effect	Absent appropriate controls, the FAHCA cannot ensure that all health plans are subject to an EDV study at least every 3 years to ensure that the encounter data is accurate, truthful, and complete and the results of financial audits are posted on its Web site in accordance with Federal regulations.
Recommendation	We recommend that FAHCA management establish policies and procedures requiring an EDV study for each health plan at least every 3 years to ensure the accuracy, truthfulness, and completeness of encounter data and post the results of financial audits on its Web site.
State Entity Response	<p>The FAHCA will work in collaboration with its EQRO to develop policies and procedures to ensure that the accuracy, truthfulness, and completeness of encounter data is validated at least once every three years for each plan, during the next three-year cycle (SFY 22/23 – SFY 24/25).</p> <p>The FAHCA currently contracts with two independent CPA firms that conduct audits on the Achieved Savings Rebate financial reports on an annual basis. Audits are conducted after the Annual financial statements are received in May.</p>

The CPA firms must submit the Final Audit Reports to the FAHCA by September 1st.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-081
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Medical Loss Ratio (MLR)
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5MAP 2020 and 2105FL5MAP 2021
Statistically Valid Sample	No
Finding Type	Noncompliance
Finding	The FAHCA did not obtain from health plans a report that included all MLR information required by Federal regulations.
Criteria	42 CFR 438.8(k) – <i>Reporting requirements</i> – The State, through its contracts, must require each Managed Care Organization (MCO), Prepaid Inpatient Health Plan (PIHP), or Prepaid Ambulatory Health Plan (PAHP) to submit for each MLR reporting year a report to the State that includes specified information, such as any credibility adjustment applied and a comparison of MLR information in 42 CFR 438.8(k) with the audited financial report required by 42 CFR 438.3(m).
Condition	During the 2020-21 fiscal year, the FAHCA contracted with 18 health plans (12 MCOs, 3 PIHPs, and 3 PAHPs) that were subject to MLR Federal reporting requirements. Contract provisions required the health plans to submit to the FAHCA quarterly and annual Achieved Savings Rebate (ASR) Financial Reports containing required MLR information. As part of our audit, we examined the ASR Financial Reports for 3 health plans (2 MCOs and 1 PAHP) and found that the ASR Financial Reports for the 3 health plans did not contain all required MLR information. Specifically, the ASR Financial Reports did not include information regarding any credibility adjustments applied or a comparison of the reported MLR information to the audited financial report required by Federal regulations.
Cause	According to FAHCA management, credibility adjustment information was not obtained because it is not used for the ASR Financial Reports and a comparison of MLR information to the audited financial reports was not performed because the MLR information is audited as part of the ASR Financial Reports. Notwithstanding, Federal regulations require applied credibility adjustment information and a comparison of MLR information to the audited financial reports to be reported by the health plans.
Effect	Absent the inclusion of all required MLR information in the ASR Financial Reports submitted by MCOs, PIHPs, and PAHPs, the FAHCA cannot demonstrate compliance with Federal regulations.
Recommendation	We recommend that the FAHCA ensure that the ASR Financial Report obtained from each MCO, PIHP, and PAHP includes all the MLR information required by Federal regulations.
State Entity Response	The FAHCA will update the Achieved Saving Rebate Financial Report, specifically the Medical Loss Ratio (MLR) Exhibit, by adding a line for the Credibility Adjustment in order to maintain compliance with that Federal requirement. The FAHCA will also make amendments to the Instructions tab, as well as the MLR Exhibit, to comply with the regulation requiring Health Plans to provide a comparison of MLR information per 42 CFR 438.8(k).

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-082
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Medicaid National Correct Coding Initiative (NCCI)
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5MAP 2020 and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Noncompliance
Finding	The FAHCA's confidentiality agreement with its fiscal agent did not include required elements in accordance with the NCCI Technical Guidance Manual for Medicaid Services.
Criteria	<p>NCCI Technical Guidance Manual for Medicaid Services – Section 7.1.2 – <i>Sharing of State Medicaid NCCI Edit Files by States with Other Entities</i> – Access to the complete quarterly Medicaid NCCI edit files that are posted on the secure Regional Information Sharing Systems (RISSNET) portal is limited to a state's Medicaid agency. A state Medicaid agency may share these quarterly files with the contracted fiscal agent that processes claims if appropriate confidentiality agreements are in place.</p> <p>NCCI Technical Guidance Manual for Medicaid Services – Section 7.1.3 – <i>Confidentiality Agreements Requirements for Contracted Parties</i> – The confidentiality agreement with the contracted fiscal agent using the Medicaid NCCI files must include certain elements, including, for example, that disclosure is to be limited to only those responsible for the implementation of the quarterly state Medicaid NCCI edit files.</p>
Condition	The FAHCA contracted with a fiscal agent to manage the Florida Medicaid Management Information System (FMMIS) to process all Medicaid claims. The fiscal agent was responsible for implementing the quarterly Medicaid NCCI edit files in FMMIS on the first day of every calendar quarter. NCCI edits are designed to reduce improper coding that may result in inappropriate payment of Medicaid claims. To share the quarterly Medicaid NCCI edit files with its fiscal agent, the FAHCA was required to have a confidentiality agreement with the fiscal agent that included specified confidentiality provisions. Our audit found that, while FAHCA's fiscal agent contract included a confidentiality agreement, the agreement did not include the required elements in accordance with the NCCI Technical Guidance Manual for Medicaid Services.
Cause	According to FAHCA management, the confidentiality agreement with its fiscal agent is not NCCI specific as it is inclusive of all Medicaid information and the Medicaid NCCI edit files are public information available on the Medicaid NCCI Web site. Notwithstanding, access to the complete quarterly Medicaid NCCI edit files that are posted on the secure RISSNET portal is limited to a state's Medicaid agency since these files contain information that is not included in the Medicaid NCCI edit files available to the public on the Medicaid NCCI Web site.
Effect	Absent a confidentiality agreement with its fiscal agent that includes all NCCI required elements, the FAHCA has reduced assurance that the fiscal agent will be aware of confidentiality requirements for the Medicaid NCCI edit files and cannot demonstrate compliance with Federal guidelines.

Recommendation

We recommend that the FAHCA amend its fiscal agent contract confidentiality agreement to include the elements required by the NCCI Technical Guidance Manual for Medicaid Services.

State Entity Response

The FAHCA is currently involved in an active procurement of the Florida Health Care Connections (FX) Core which will process Medicaid Fee-For-Service Claims and Managed Care Encounters, and will contain reference file information such as NCCI Edits. The recommendations will be included in the new FX Core contract, which is expected to be awarded by the end of 2022, and will go live by the end of 2024.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-083
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – External Quality Review Organization (EQRO)
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5MAP 2020 and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Noncompliance
Prior Year Finding	Report No. 2021-182, Finding No. 2020-042
Finding	The FAHCA did not ensure that all external quality review activities were performed in accordance with Federal requirements.
Criteria	42 CFR 438.358(b) – <i>Activities related to external quality review</i> – For each managed care organization (MCO), prepaid inpatient health plan (PIHP), or prepaid ambulatory health plan (PAHP), the State or an EQRO must perform external quality review (EQR) activities, including a validation of performance improvement projects (PIPs) that were underway during the preceding 12 months; a validation of MCO, PIHP, or PAHP performance measures during the preceding 12 months; and a review, conducted within the previous 3-year period, to determine the MCO's, PIHP's, or PAHP's compliance with Federal standards and quality assessment and performance improvement requirements.
Condition	During the 2020-21 fiscal year, the FAHCA contracted with an EQRO to perform certain EQR activities for FAHCA Medicaid managed care programs, in addition to the EQR activities conducted by the FAHCA. The EQR activities the EQRO were to perform included a validation of PIPs and applicable performance measures. As part of our audit, we examined records related to the EQR activities conducted by the FAHCA and the EQRO during the 2020-21 fiscal year. Our examination disclosed that the FAHCA had not completed within the prior 3-year period, a review of the 18 applicable MCOs, PIHPs, or PAHPs to determine compliance with Federal standards and quality assessment and performance improvement requirements.
Cause	FAHCA management indicated that the 3-year comprehensive compliance review was to cover the period January 2019 through January 2022 and, as of June 2021, the FAHCA was on track to complete the compliance review by the end of the review period.
Effect	Absent a review of MCO, PIHP, or PAHP compliance with Federal standards and quality assessment and performance improvement requirements at least every 3 years, the FAHCA cannot demonstrate compliance with Federal regulations.
Recommendation	We recommend that the FAHCA ensure that EQR activities, including compliance reviews, are conducted in accordance with Federal regulations.
State Entity Response	The FAHCA is on track to complete the three-year compliance review by the end of the review period. The three-year compliance review period began in January 2022 and will end in December 2024. The EQRO will begin conducting the review of the state's compliance review activities in January 2025 (i.e., SFY 24/25); therefore, this item cannot be fully corrected until the EQRO reports findings in the Annual Technical Report that is due to the Centers for Medicare & Medicaid Services (CMS) in April 2026.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-084
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Automated Data Processing (ADP) Risk Analysis and System Security Review
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5MAP 2020 and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-047
Finding	Internal controls related to the Pharmaceutical Claims Processing System (PCPS) were not always appropriately designed and operating effectively.
Criteria	2 CFR 200.303 and 45 CFR 75.303 – <i>Internal controls</i> – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
Condition	<p>The FAHCA contracted with a fiscal agent to manage the Florida Medicaid Management Information System (FMMIS). The fiscal agent contracted with a service organization to operate the PCPS to process both Medicaid fee-for-service (FFS) and Medicaid managed care (MMC) pharmacy claims. The service organization transmits to the fiscal agent processed claims data, which is uploaded to FMMIS for payment processing and maintenance of pharmacy claims. According to FAHCA records, during the 2020-21 fiscal year, the PCPS processed 4,098,907 FFS and 35,451,452 MMC pharmacy claims.</p> <p>The service organization obtained an independent service auditor's report for the period July 1, 2020, through June 30, 2021, in which the service organization's auditors qualified their opinion related to logical access controls. Given the significance of the service organization's role in the administration of the Medicaid program, internal control weaknesses reported in the service auditor's report could significantly impact the Medicaid program.</p>
Cause	The service organization had not effectively established for the PCPS logical access controls to restrict access to appropriate, authorized personnel.
Effect	Absent appropriate controls, the FAHCA has reduced assurance that pharmacy claims are appropriately processed and transmitted to FMMIS for payment processing.
Recommendation	We recommend that the FAHCA ensure that the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.
State Entity Response	The FAHCA received the Magellan (Pharmaceutical Claims Processing System) SOC 1 report in October 2021. The FAHCA met with Magellan and Gainwell (Magellan is a sub-contractor to Gainwell, the Florida Medicaid Fiscal Agent) in December 2021. CAPs were due on January 31, 2022, and were delivered to FAHCA on January 20, 2022. The FAHCA is currently monitoring the completion of the three Magellan Corrective Action Plans.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-085
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Automated Data Processing (ADP) Risk Analysis and System Security Review
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5MAP 2020 and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The FAHCA did not ensure that the subservice organization’s internal controls related to the Pharmaceutical Rebate Information Management System (PRIMS) were appropriately designed and operating effectively.
Criteria	2 CFR 200.303 and 45 CFR 75.303 – <i>Internal controls</i> – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
Condition	<p>The FAHCA contracted with a service organization to invoice and collect rebates from, and resolve related disputes with, pharmaceutical manufacturers, and to provide required utilization data to the Centers for Medicare and Medicaid Services. Rebate collections for the 2020-21 fiscal year totaled approximately \$2 billion and approximately 2.2 million prescriptions were associated with the invoiced rebates per month. The service organization utilized PRIMS to perform their contractual responsibilities. FAHCA’s contract with the service organization, effective February 1, 2014, included provisions requiring service organization compliance with, among other things, data backup and off-site storage requirements, disaster recovery plans, and minimum service levels.</p> <p>The service organization utilized a subservice organization for network access, network incident management, and network change management for the period July 1, 2020, to November 16, 2020, and for the hosting of systems, management of system administrator access to the operating system, physical security, backup and recovery, and hardware maintenance for the period July 1, 2020, to February 5, 2021. As the FAHCA relies on PRIMS, and the data contained therein, to operate and maintain the drug rebate program, it is incumbent upon the FAHCA to take steps to reasonably ensure the integrity, reliability, and security of PRIMS data. Such steps may include requiring the service organization to provide a service auditor’s report on the effectiveness of the controls established by the service organization for PRIMS or, alternatively, FAHCA monitoring of the effectiveness of relevant service organization controls. Additionally, when the service organization utilizes a subservice organization to perform services for the FAHCA, it is necessary for the FAHCA to obtain assurances regarding the subservice organization’s controls relevant to those services.</p> <p>Our audit inquiry disclosed that, while the FAHCA had obtained an independent service auditor’s report on the effectiveness of the controls established by the service organization for PRIMS, the FAHCA did not obtain an independent service auditor’s report on the effectiveness of relevant subservice organization controls or monitor the effectiveness of such controls.</p>

Cause	FAHCA management indicated that a service auditor's report for the subservice organization was not available because the service organization was in the process of ending the contract with the subservice organization.
Effect	Absent an evaluation of the operating effectiveness of the subservice organization's relevant internal controls, the FAHCA has reduced assurance that drug rebate data is properly protected, complete, and reliable.
Recommendation	We recommend that, as applicable, FAHCA management make or obtain independent and periodic assessments of the effectiveness of subservice organization controls relevant to PRIMS, such as through the timely and documented review of service auditor reports.
State Entity Response	For the first part of the audit period, PRIMS was housed at the New Mexico Data Center (NMDC). Gainwell, the fiscal agent, moved their hosting services from the NMDC to Amazon Web Service (AWS). Since Gainwell canceled their contract with NMDC, NMDC did not perform a SOC audit for PRIMS, which would provide evidence of the effectiveness of relevant service organization controls. The AWS SOC report was submitted to the auditors, which covered the last three months of the audit period.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-086
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Utilization Control and Program Integrity
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2005FL5ADM 2020 and 2105FL5ADM 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The list used by the FAHCA to conduct periodic Fraud and Abuse Case Tracking System (FACTS) system user access privilege reviews did not promote an effective review of the appropriateness of all user accounts.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk and ensure that information technology (IT) access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	The FAHCA uses FACTS to manage and track all Medicaid Program Integrity complaints and cases. According to FAHCA management, the FAHCA completed FACTS user access privilege reviews quarterly; however, the user list used to complete the reviews was manually maintained by FAHCA staff, instead of a system-generated list of users from FACTS. As a result, user accounts could be omitted from the access reviews.
Cause	FAHCA management indicated that they were unaware how to access or create a system-generated list of FACTS user accounts.
Effect	Periodic reviews of IT user access privileges provide FAHCA management assurance that user access privileges are authorized and remain appropriate.
Recommendation	We recommend that FAHCA management complete periodic reviews of the appropriateness of FACTS user access privileges using system-generated lists of user accounts.
State Entity Response	The FAHCA concurs. The FAHCA has transitioned to using system-generated lists of user accounts to conduct periodic reviews of FACTS user access privileges, effective March 9, 2022.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-087
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medical Cluster
Compliance Requirement	Special Tests and Provisions – Medicaid Fraud Control Unit
State Entity	Florida Department of Legal Affairs (FDLA)
Federal Grant/Contract Number and Grant Year	2005FL5ADM 2020 and 2105FL5ADM 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2021-182, Finding No. 2020-046
Finding	The list used by the FDLA to conduct periodic IBM Notes user access privilege reviews did not promote an effective review of the appropriateness of all user accounts.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk and ensure that information technology (IT) access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	The FDLA uses IBM Notes for document management and approval and to route data for investigations related to fraud or suspected fraud in the Medicaid program. Our inquiries of FDLA management disclosed that, effective April 15, 2021, the FDLA established procedures requiring the review of IBM Notes user access privileges every 90 days. However, the user list used by the FDLA to complete the reviews was not a system-generated list of all users from IBM Notes. As a result, user accounts could be omitted from the access reviews.
Cause	According to FDLA management, the user review process did not require the review to be conducted from a system-generated list of all IBM Notes users and, instead, was based on a list of user access changes.
Effect	Periodic reviews of IT user access privileges provide FDLA management assurance that user access privileges are authorized and remain appropriate.
Recommendation	We recommend that FDLA management complete periodic reviews of the appropriateness of IBM Notes user access privileges using system-generated lists of all user accounts.
State Entity Response	Certain security controls related to user authentication for IBM Notes will be improved by implementing all possible recommendations provided in the Confidential IT Finding.pdf received as an encrypted message from the Auditor General.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2021-088
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Medicaid Fraud Control Unit (MFCU)
State Entity	Florida Department of Legal Affairs (FDLA)
Federal Grant/Contract Number and Grant Year	2005FL5ADM and 2005FL5MAP 2020 and 2105FL5ADM and 2105FL5MAP 2021
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for IBM Notes need improvement to ensure the confidentiality, integrity, and availability of IBM Notes data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDLA uses IBM Notes for document management and approval and to route data for investigations related to fraud or suspected fraud in the Medicaid program. Our audit disclosed that certain security controls related to IBM Notes user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising IBM Notes data and related IT resources. However, we have notified appropriate FDLA management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising IBM Notes data or related IT resources.
Effect	Appropriate user authentication controls for IBM Notes are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of IBM Notes data and related IT resources.
Recommendation	We recommend that FDLA management improve certain security controls related to IBM Notes user authentication to ensure the confidentiality, integrity, and availability of IBM Notes data and related IT resources.
State Entity Response	<p>A specific method of review that is not inherent within IBM Notes is being required. The method of maintaining access assignments for an IBM Notes database is different from security models used by other systems. IBM Notes maintains database access level assignment as a property of the database. Many other systems view access control as a property of the user account. By looking at the database properties, FDLA can determine the identify of any and all users that have access to the database and match those user identifies with access authorization records that are in the form of add, modify, or delete, change orders. If any user is found during the review to not have a current authorization record, mitigation takes place and the incident documented. FDLA believes this method provides an effective review of the appropriateness of access assignments.</p> <p>However, in order to accomplish a different method of review, FDLA will need to write a custom program.</p>

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2021-089
Assistance Listing Number	97.036 (Includes COVID-19 Awards)
Assistance Listing Program Title	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Reporting
State Entity	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness
Finding	The FDEM did not timely report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).
Criteria	<p>2 CFR 170, Appendix A – <i>Reporting Subawards and Executive Compensation</i> – Unless otherwise exempt, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency.</p> <p>For subaward information, reporting must occur no later than the end of the month following the month in which the obligation was made.</p>
Condition	The FDEM enters into subaward agreements with subrecipients for each Disaster Grant. A subaward agreement may encompass multiple projects where each project is established under separate project worksheets. During the 2020-21 fiscal year, the FDEM obligated 1,548 projects with obligated Disaster Grants funds totaling \$1,349,009,547. As part of our audit, we requested to review the FSRS reporting records for applicable projects. However, in response to our request, FDEM management indicated that the FDEM had transitioned from reporting subaward information in the FSRS by project to reporting by subaward at the time all projects related to the subaward were closed. Consequently, for all applicable projects, required subaward information such as subaward amounts was not timely reported in the FSRS.
Cause	According to FDEM management, due to the significant number of projects that may be related to a subaward, and a shortage of personnel to report project-level information in the FSRS, the FDEM transitioned from reporting by project in the FSRS to reporting by subaward. In addition, the FDEM did not report the amount of the subaward at the time the FDEM entered into the subaward agreement with the subrecipient because the final amount of all projects related to a subaward is unknown until the projects are closed.
Effect	The FDEM cannot demonstrate that all required information was appropriately and timely reported in the FSRS in accordance with FFATA.
Recommendation	We recommend that FDEM management ensure that all applicable Disaster Grants subawards are appropriately and timely reported in the FSRS.
State Entity Response	The Florida Division of Emergency Management (FDEM) concurs. FDEM has contracted vendor assistance to perform necessary Gap and Strength, Weakness, Opportunity, and Threat business process analysis as well as a recommendation for a business and system project plan and fix assessment for all FDEM front to end grant management processes. FDEM will work towards a systematic business solution. For clarification, the Federal Government already has this information. We are working with logistical issues to push the information into FSRS.

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2021-090
Assistance Listing Number	97.036 (Includes COVID-19 Awards)
Assistance Listing Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Reporting
State Entity	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA 4486 DR-FL 2021
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDEM did not correctly report the Federal share of unliquidated obligations on one Federal Financial Report submitted to the Federal Emergency Management Agency (FEMA).
Criteria	FEMA-State Agreement – The FDEM must submit complete and accurate Federal Financial Reports to FEMA quarterly for each Disaster Grants program.
Condition	During the 2020-21 fiscal year, the FDEM submitted 83 Federal Financial Reports associated with 22 Disaster Grants programs to FEMA. Our review of 10 of these Federal Financial Reports disclosed that, for one report, the FDEM did not accurately report the balance of the Federal share of unliquidated obligations. Specifically, the FDEM reported a Federal share of unliquidated obligations totaling \$972.48, while actual unliquidated obligations totaled \$4,381,191.54 (an understatement of \$4,380,219.06).
Cause	FDEM management indicated that the amount was not accurately reported due to employee error and deficiencies in the supervisory review process.
Effect	The Federal share of unliquidated obligations reported on the Federal Financial Report submitted to FEMA was understated.
Recommendation	We recommend that the FDEM strengthen Federal Financial Report review controls to ensure that all Disaster Grants program information is accurately reported to FEMA.
State Entity Response	We agree with the recommendation that FDEM strengthen Federal Financial Report review controls to ensure that all Disaster Grants program information is accurately reported to FEMA. It is our intention to start the reconciliation process earlier than previously started to allow the reviewer time to review all information entered matches the grant reports to ensure that Federal Financial Reports reflect accurate information.

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number 2021-091
Assistance Listing Number 97.036 (Includes COVID-19 Awards)
Assistance Listing Program Title Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Compliance Requirement Subrecipient Monitoring
State Entity Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year Various
Statistically Valid Sample No
Finding Type Opinion Qualification and Material Weakness
Prior Year Finding Report No. 2021-182, Finding No. 2020-050

Finding The FDEM did not monitor subrecipients in accordance with FDEM procedures. In addition, the FDEM did not always timely document the review of subrecipient audit reports, determine whether a management decision was required, or issue management decisions for subrecipient audit findings.

Criteria 2 CFR 200.332(d) – *Requirements for pass-through entities* – All pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Monitoring of the subrecipient must include reviewing financial and performance reports, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits, on-site reviews, and other means, and issuing management decisions as required by 2 CFR 200.521.

2 CFR 200.521 – *Management decision* – The pass-through entity is responsible for issuing a management decision for audit findings pertaining to the Federal award within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse.

2 CFR 200.512 (a) – *Report Submission* – The audit must be completed and the data collection form and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor’s report(s), or 9 months after the end of the audit period.

FDEM Subrecipient Compliance Program Standard Operating Procedures – All subrecipients were to be classified as low, moderate, or high-risk based on a risk assessment conducted by the FDEM. Low-risk subrecipients were to be monitored at least once a year through desk reviews, moderate-risk subrecipients were to be monitored at least semi-annually through desk reviews, and high-risk subrecipients were to be monitored at least quarterly through desk or on-site reviews. Desk reviews were to include a programmatic, fiscal, and policies and procedures review. Upon completion of the desk review, the FDEM was to issue a Compliance Report.

Condition During the 2020-21 fiscal year, the FDEM provided \$1,086,497,211 in Disaster Grants funds to 650 subrecipients. Our inquiries of FDEM management disclosed that the FDEM did not conduct desk or on-site reviews for any subrecipients during the 2020-21 fiscal year.

In addition, according to FDEM records, 408 subrecipients with accounts in FloridaPA, certified that a single audit was required to be submitted to the FDEM

during the 2020-21 fiscal year. Our examination of FDEM records for 47 subrecipient audit reports found that:

- The FDEM did not issue management decisions for 3 subrecipient audit reports that included findings pertaining to the Federal award.
- The FDEM did not timely review 3 of the audit reports to allow management decisions to be issued within 6 months of acceptance of the audit reports by the Federal Audit Clearinghouse. Specifically, 1 of the audit reports was reviewed 3 days after the 6-month deadline and the other reports 99 and 222 days after the deadline.
- The FDEM did not complete the review of 9 subrecipient audit reports as of June 30, 2021, although, according to FDEM records, the audit reports were received in October and November 2020.

Cause

According to FDEM management, on-site or desk reviews were not conducted, audit reports were not timely reviewed, and management decisions were not timely issued due to staffing shortages.

Effect

Absent the adequate monitoring of subrecipients, the FDEM cannot ensure that the subaward is used for authorized purposes in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Absent the timely review of all required subrecipient audit reports, the FDEM may not timely issue required management decisions or follow up on applicable deficiencies noted during audit to ensure that the subrecipient takes timely and appropriate action. Additionally, the FDEM cannot demonstrate compliance with Federal regulations.

Recommendation

We recommend that the FDEM conduct subrecipient monitoring in accordance with FDEM procedures and ensure that audit reports from all applicable subrecipients are timely reviewed to ensure that the subrecipients took timely and appropriate action to address all applicable deficiencies. We also recommend that the FDEM timely issue management decisions for all applicable audit findings.

State Entity Response

FDEM concurs with this finding and has worked hard, despite challenging conditions during the COVID-19 pandemic and staff shortages, to enhance its policies, procedures and processes to address this issue. FDEM has evaluated its audit procedures and made changes to ensure that Federal Single-Audits are reviewed, Management Decision Letters issued in a timely manner, and any issues are followed-up on. The Recovery Bureau has also created new internal training modules to strengthen continuity of operations in this area.

FDEM recognizes the importance of a robust subrecipient monitoring program and continues work to strengthen existing procedures and develop new approaches. FDEM is currently developing a new risk monitoring system that will offer the Division a dynamic model of risk assessment which will enhance its subrecipient monitoring capabilities. FDEM is also developing a system of risk based on-site visits and desk reviews involving cross-Bureau subject matter experts (SMEs) that will augment existing subrecipient monitoring efforts.

ADDITIONAL MATTERS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2021, disclosed additional matters that we communicated in the **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**. Additional matters are issues that, in the auditor's opinion, should be reported, but which are not categorized as a significant deficiency or material weakness.

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number
State Agency

AM 2021-01
Florida Department of Economic Opportunity (FDEO)

Finding

FDEO procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria

2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

Office of Management and Budget Memorandum M 20-26, dated June 18, 2020 – Recipients and subrecipients must separately identify the COVID-19 Emergency Acts expenditures on the SEFA to provide adequate oversight of the COVID-19 Emergency Acts funding and programs.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services (FDFS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

FDEO SEFA procedures

Condition

As illustrated below, our examination of the FDEO SEFA data form and applicable Note disclosures for the 2020-21 fiscal year found that certain amounts were inaccurately reported.

Federal Expenditures			
Assistance Listing #	Assistance Listing Program Title	Total Reported Expenditures	Per Audit Total Expenditures
17.225	Unemployment Insurance	\$ 2,983,312,965	\$ 1,903,494,592
17.225	COVID-19 Unemployment Insurance	17,901,102,396	15,872,530,797
93.558	Temporary Assistance for Needy Families	53,991,957	52,879,634
97.050	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs	1,182,450,102	-
97.050	COVID-19 Presidential Declared Disaster Assistance to Individuals and Households – Other Needs	-	1,182,450,102

Amounts Passed Through to Subrecipients			
Assistance Listing #	Assistance Listing Program Title	Total Reported Amounts Passed Through to Subrecipients	Total Per Audit Amounts Passed Through to Subrecipients
17.225	Unemployment Insurance	\$ -	\$ 5,413,920
93.558	Temporary Assistance for Needy Families	-	49,735,116

SEFA Note 3 – Unemployment Insurance

Note 3 Element	Total Reported Amount	Total Amount Per Audit	Difference
Federal Administration	\$ 153,685,971	\$ 119,549,579	\$ (34,136,392)
Federal Administration COVID-19	80,976,783	72,911,213	(8,065,570)
Sub granted to State agencies	-	17,068,196	17,068,196
Other Agencies Total Expenditures	18,855,233	-	(18,855,233)
Federal Benefits Ex Military/Federal Employees	6,576,950	6,922,151	345,201
Federal Benefits TRADE/Disaster	350,213	391,078	40,865
Federal Benefits COVID-19	18,037,022,989	16,008,451,390	(2,028,571,599)
State Benefits funded by Taxes	2,630,936,221	1,550,731,782	(1,080,204,439)
Total	<u>\$20,928,404,360</u>	<u>\$17,776,025,389</u>	<u>\$(3,152,378,971)</u>

Cause	FDEO management indicated that the errors were due to a revision in SEFA preparation policies and procedures. Specifically, new procedure documents did not include adequate instructions to obtain all relevant data necessary to calculate and determine the correct amounts for inclusion in the SEFA and related Note. Additionally, FDEO management review of the SEFA did not identify expenditures that should have been designated as COVID-19 expenditures.
Effect	Absent effective procedures for preparing and reviewing the SEFA data form, prior to audit adjustment, inaccurate information was reported on the State's SEFA.
Recommendation	We recommend that the FDEO enhance procedures to ensure that the data reported on the SEFA form is accurate and is appropriately reviewed by management prior to submission to the FDFS.
State Entity Response	The Department concurs with this finding; however, progress has been made. In January 2022, the Department analyzed its processes to help support updating its procedures and is now updating those procedures to ensure that the data reported in the SEFA is accurate, complete, and subject to management review prior to submission. The Department anticipates completion by June 2022.
Estimated Corrective Action Date	June 2022
Entity Contact and Telephone Number	Allyce Moriak

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number **AM 2021-02**
State Entity **Florida Department of Education (FDOE)**

Finding FDOE procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria 2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services (FDFS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

FDOE SEFA Procedures

Condition As illustrated below, our examination of the FDOE SEFA data form for the 2020-21 fiscal year found that certain amounts were inaccurately reported.

Federal Expenditures			
Assistance Listing #	Assistance Listing Program Title	Total Reported Expenditures	Per Audit Total Expenditures
93.434	Every Student Succeeds Act/Preschool Development Grants	\$ 8,443,022	\$ 7,974,490
93.558	Temporary Assistance for Needy Families	103,665,619	99,962,587
93.575	Child Care and Development Block Grant	354,263,688	351,838,837

Amounts Passed Through to Subrecipients

Assistance Listing #	Assistance Listing Program Title	Total Reported Amounts Passed Through to Subrecipients	Total Per Audit Amounts Passed Through to Subrecipients
93.434	Every Student Succeeds Act/Preschool Development Grants	\$ 8,443,022	\$ 4,178,323
93.489	Child Care Disaster Relief	-	2,406,607
93.558	Temporary Assistance for Needy Families	-	99,697,424
93.575	Child Care and Development Block Grant	354,263,688	716,554,967
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	-	157,921,973
93.667	Social Services Block Grant	-	484,370

Cause	According to FDOE management, errors in the amounts included on the SEFA form were due to employee reassignments and duty changes, as well as employee oversights.
Effect	Prior to audit adjustment, inaccurate information was reported on the State's SEFA.
Recommendation	We recommend that the FDOE enhance review procedures to ensure that the data reported on the SEFA form is accurate and complete prior to submission to the FDFS.
State Entity Response	Enhanced evaluation and trend analysis procedures have been incorporated into the annual SEFA preparation process. All staff involved in the preparation of the SEFA will be provided guidance regarding these enhanced procedures when preparing the next annual SEFA report.
Estimated Corrective Action Date	Completed February 2022
Entity Contact and Telephone Number	Matt Kirkland, 850-245-9996

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number
State Entity

AM 2021-03
Florida Department of Elder Affairs (FDOEA)

Finding

FDOEA procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria

2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

Office of Management and Budget Memorandum M 20-26, dated June 18, 2020 – Recipients and subrecipients must separately identify the COVID-19 Emergency Acts expenditures on the SEFA to provide adequate oversight of the COVID-19 Emergency Acts funding and programs.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services (FDFS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

FDOEA SEFA procedures

Condition

As illustrated below, our examination of the FDOEA SEFA data form for the 2020-21 fiscal year found that certain amounts were reported in error.

Federal Expenditures			
Assistance Listing #	Assistance Listing Program Title	Total Reported Expenditures	Per Audit Total Expenditures
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$ -	\$33,782,333
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	38,716,371	12,278,811
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	-	35,154,595
93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	86,787,099	53,817,703
93.053	Nutrition Services Incentive Program	7,031,097	7,080,837

Amounts Passed Through to Subrecipients			
Assistance Listing #	Assistance Listing Program Title	Total Reported Amounts Passed Through to Subrecipients	Total Per Audit Amounts Passed Through to Subrecipients
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$ -	\$29,371,439
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	37,249,988	12,278,811
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	-	35,154,595
93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	81,671,948	50,723,387
93.053	Nutrition Services Incentive Program	7,026,026	7,080,837

The errors noted were due to the FDOEA not identifying in the accounting records used to prepare the SEFA the complete population of Federal expenditures. In addition, FDOEA received COVID-19 related funding. Contrary to FDFS SEFA instructions and Federal guidance, the FDOEA did not separately identify the COVID-19 related expenditures on the SEFA data form.

Cause

FDOEA management indicated that the errors were due to inadequate procedures for completing the SEFA data form, staff turnover, and misinterpretation of the FDFS SEFA instructions. Additionally, while FDOEA had written procedures for preparing the SEFA data form, the procedures did not require the SEFA data form to be reviewed by management prior to submission to the FDFS to ensure that the form was accurately prepared.

Effect

Absent effective procedures for obtaining appropriate SEFA data and preparing and reviewing the SEFA data form, prior to audit adjustment, inaccurate information was reported on the State's SEFA.

Recommendation

We recommend that the FDOEA enhance procedures to ensure that the data used to prepare the SEFA is correct and the information reported on the SEFA data form is reviewed by management for accuracy and completeness prior to submission to the FDFS.

State Entity Response

The FDOEA will update internal procedures to include instructions on the specific data in preparing the SEFA and management review for accuracy and completeness.

Estimated Corrective Action Date

March 31, 2022

Entity Contact and Telephone Number

Laura R. Anderson, (850) 414-2149

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number AM 2021-04
State Entity Florida Department of Children and Families (FDCF)

Finding The FDCF did not properly report amounts for four Federal programs on the Schedule of Expenditures of Federal Awards (SEFA). As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria 2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

Condition As illustrated below, our examination of the FDCF SEFA data form for the 2020-21 fiscal year found that certain amounts were not reported or were reported in error.

Federal Expenditures			
Assistance Listing #	Assistance Listing Program Title	Total Reported Expenditures	Per Audit Total Expenditures
10.542	Pandemic EBT Food Benefits	\$ -	\$ 602,502,083
10.551	Supplemental Nutrition Assistance Program	9,155,365,511	8,552,863,428
14.231	Emergency Solutions Grant Program	45,133,578	28,082,604
21.023	Emergency Rental Assistance Program	-	2,764,846

Amounts Passed Through to Subrecipients			
Assistance Listing #	Assistance Listing Program Title	Total Reported Amounts Passed Through to Subrecipients	Total Per Audit Amounts Passed Through to Subrecipients
14.231	Emergency Solutions Grant Program	\$ 44,047,614	\$ 26,996,640
21.023	Emergency Rental Assistance Program	-	2,764,846

In addition, as a result of the reporting errors for Assistance Listing Nos 10.542 and 10.551, the amounts reported by the FDCF in the Notes to the SEFA for Noncash Benefits were misstated.

Cause According to FDCF management, the amounts were not accurately reported due to employee error.

Effect Prior to audit adjustment, inaccurate information was reported on the State’s SEFA.

Recommendation We recommend that the FDCF enhance procedures to ensure that information is accurately reported on the SEFA.

State Entity Response The Department concurs. The Department is required to prepare the SEFA in accordance with 2 CFR 200.510 of the Uniform Grant Guidance and Department of Financial Services SEFA Instructions. The amounts reported in SFY 20-21, prior to audit adjustments were incorrect due to communication issues regarding

a new Assistance Listing Number for one of the programs; another program was incorrectly classified as a vendor relationship by contracting; and passthrough funding for another program was received as General Revenue and the grant was not properly recorded in the GRANTS system. Contract Services has been made aware that all Federal grant contracts should be entered into the Contract Accountability Reporting System and a vendor/subrecipient checklist should be completed for proper determination.

The Department is creating a process to ensure Federal awards that are passed-through as General Revenue are correctly classified as a Federal award and reported as such in the Grants and Other Revenue, Allocation and Tracking system.

**Estimated Corrective
Action Date**

July 1, 2022

**Entity Contact and
Telephone Number**

Morgan Helton
850-717-4760

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number **AM 2021-05**
State Entity **Florida Agency for Health Care Administration (FAHCA)**

Finding FAHCA procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria 2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

Office of Management and Budget Memorandum M 20-26, dated June 18, 2020 – Recipients and subrecipients must separately identify the COVID-19 Emergency Acts expenditures on the SEFA to provide adequate oversight of the COVID-19 Emergency Acts funding and programs.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services (FDPS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

FAHCA SEFA procedures

Condition As illustrated below, our examination of the FAHCA SEFA data form for the 2020-21 fiscal year found that certain amounts were reported in error.

Federal Expenditures			
Assistance Listing #	Assistance Listing Program Title	Total Reported Expenditures	Per Audit Total Expenditures
93.778	Medical Assistance Program	\$ -	\$18,324,639,022
93.778	COVID-19 Medical Assistance Program	19,171,178,358	1,199,884,094
93.778	ARRA Medical Assistance Program	6,291,463	6,878,795
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	-	18,067,841
93.777	COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	16,956,328	-
93.767	Children’s Health Insurance Program	-	246,431,746
93.767	COVID-19 Children’s Health Insurance Program	246,043,009	11,180,366
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	4,083,704	4,345,305

Amounts Passed Through to Subrecipients			
Assistance Listing #	Assistance Listing Program Title	Total Reported Amounts Passed Through to Subrecipients	Total Per Audit Amounts Passed Through to Subrecipients
93.767	Children's Health Insurance Program	\$ -	\$208,498,438
93.767	COVID-19 Children's Health Insurance Program	214,523,411	9,459,369

The errors noted were due to the FAHCA omitting accruals, applying the incorrect Federal medical assistance percentage (FMAP) to certain expenditures, and not identifying in the accounting records used to prepare the SEFA the complete population of Federal expenditures. In addition, FAHCA received COVID-19 related funding through an enhanced FMAP. Contrary to FDFS SEFA instructions and Federal guidance, the FAHCA did not separately identify the COVID-19 related expenditures on the SEFA data form.

Cause

FAHCA management indicated that the errors were due to inadequate procedures for completing the SEFA data form. Additionally, while FAHCA had written procedures for preparing the SEFA data form, the procedures did not require the SEFA data form to be reviewed by management prior to submission to the FDFS to ensure that the form was accurately prepared.

Effect

Absent effective procedures for obtaining appropriate SEFA data and preparing and reviewing the SEFA data form, prior to audit adjustment, inaccurate information was reported on the State's SEFA.

Recommendation

We recommend that the FAHCA enhance procedures to ensure that the data used to prepare the SEFA is correct and the information reported on the SEFA data form is reviewed by management for accuracy and completeness prior to submission to the FDFS.

State Entity Response

To ensure the accuracy and completeness of FAHCA's SEFA submission, FAHCA will modify its SEFA reporting procedures. These revised procedures will include steps for pulling data for the closeout period; the types of data, including accruals, that should be pulled; and verification of the FMAP percentage for reported expenditures. If COVID-19 funding is received, procedures will also include steps to separately identify COVID-19 costs on the SEFA reporting form. Management reviews and approves the SEFA prior to its submission to FDFS; however, FAHCA agrees with the recommendation to include management review for accuracy and completeness to its SEFA reporting procedures.

Estimated Corrective Action Date

July 1, 2022

Entity Contact and Telephone Number

Eileen Lin, Bureau of Financial Services
(850) 412-2108

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STATE OF FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR FISCAL YEAR ENDED JUNE 30, 2021

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
CONSUMER PRODUCT SAFETY COMMISSION				
Virginia Graeme Baker Pool and Spa Safety	87,002		-	112,324
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87,051		1,269,187	3,889,624
<i>Passed through from National Fish and Wildlife Foundation</i>	87,051	66144	-	2,993
Total Excluding Cluster:			1,269,187	4,004,941
TOTAL CONSUMER PRODUCT SAFETY COMMISSION			1,269,187	4,004,941
ELECTION ASSISTANCE COMMISSION				
Help America Vote Act Requirements Payments	90,401		-	69,311
COVID-19 - 2018 HAVA Election Security Grants	90,404	COVID-19 - N/A	6,704,020	21,217,282
Total Excluding Cluster:			6,704,020	21,286,593
TOTAL ELECTION ASSISTANCE COMMISSION			6,704,020	21,286,593
EXECUTIVE OFFICE OF THE PRESIDENT				
High Intensity Drug Trafficking Areas Program	95,001		-	600,050
<i>Passed through from Collier County Sheriff</i>	95,001	SFLHDTA	-	25,000
<i>Passed through from Santa Rosa County</i>	95,001	MOU	-	6,790
<i>Passed through from St. Johns County</i>	95,001	MOU	-	59,151
Research and Data Analysis			-	
<i>Passed through from University of Baltimore (OPIOID)</i>	95,007	G2099OND06A	-	32,585
Total Excluding Cluster:			-	723,576
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			-	723,576
FEDERAL COMMUNICATIONS COMMISSION				
Communications Information and Assistance and Investigation of Complaints	32,001		-	273,226
COVID-19 - COVID-19 Telehealth Program	32,006	COVID-19 - GRA000116/0389	-	954,883
Other Federal Awards	32, U10	0022163661	-	69,628
Total Excluding Cluster:			-	1,297,737
Research And Development Programs Cluster:				
Communications Information and Assistance and Investigation of Complaints	32,001	1743802	-	41,882
<i>Passed through from University of South Alabama</i>			-	41,882
Total Research And Development Programs Cluster:			-	1,339,619
TOTAL FEDERAL COMMUNICATIONS COMMISSION			-	1,339,619
LIBRARY OF CONGRESS				
Other Federal Awards	42, U11	FED20-013	-	1,840
<i>Passed through from National Film Preservation Foundation</i>			-	1,840
Total Excluding Cluster:			-	1,840

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Research And Development Programs Cluster:				
Other Federal Awards	42.RD	GA10C0011	-	65,332
Total Research And Development Programs Cluster:			-	65,332
TOTAL LIBRARY OF CONGRESS				
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Science	43.001		95,871	458,634
Office of Stem Engagement (OSTEM)	43.008		-	227,632
Safety, Security and Mission Services	43.009		-	181,574
Space Technology	43.012		-	21,853
Other Federal Awards	43.U12	80KSC019P0013	-	56,541
	43.U12	BPA#NNJ14HA25Z	-	47,307
Total Excluding Cluster:			95,871	993,541
Research And Development Programs Cluster:				
Science	43.001		3,168,112	12,012,174
<i>Passed through from Arizona State University</i>	43.001		-	16,479
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	18-313	-	9,364
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	1649105	-	7,884
<i>Passed through from Chandrayan X-Ray Center</i>	43.001	1655881	-	50,432
<i>Passed through from Florida Space Grant Consortium</i>	43.001	G00-21073X	-	9,254
<i>Passed through from Florida Space Grant Consortium</i>	43.001	FSGC-04/NNX15-010	-	9,376
<i>Passed through from Georgia Institute of Technology</i>	43.001	FSGC-04/NNX15-09	-	88,439
<i>Passed through from Jet Propulsion Laboratory</i>	43.001	RJ249G1	-	116,791
<i>Passed through from Jet Propulsion Laboratory</i>	43.001	1619742	-	310,364
<i>Passed through from Jet Propulsion Laboratory</i>	43.001	1639996	-	12,531
<i>Passed through from Jet Propulsion Laboratory</i>	43.001	1661776	-	10,127
<i>Passed through from Johns Hopkins Univ Appl Phy Lab(JHU/APL)</i>	43.001	135496	-	15,665
<i>Passed through from Johns Hopkins Univ Appl Phy Lab(JHU/APL)</i>	43.001	164267	-	97,189
<i>Passed through from Kent State University</i>	43.001	411734-USFL	-	25,869
<i>Passed through from Massachusetts Institute of Technology</i>	43.001	S4928-PO407420	-	32,438
<i>Passed through from Oregon State University</i>	43.001	NS299A-A	-	45,821
<i>Passed through from Pennsylvania State University</i>	43.001	5597-USF-NASA-D70G	-	15,228
<i>Passed through from Pennsylvania State University</i>	43.001	5615-USF-NASA-H03G	-	63,418
<i>Passed through from Pennsylvania State University</i>	43.001	S000411-NASA	-	48,718
<i>Passed through from Pennsylvania State University</i>	43.001	Sub Award# 5616-FIU-NASA-H03G	-	756
<i>Passed through from Planetary Science Institute</i>	43.001	1796-UCF	-	52,702
<i>Passed through from SETI Institute</i>	43.001	SC 3402	-	23,611
<i>Passed through from Southwest Research Institute</i>	43.001	N99047DS	-	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Texas A&M University	43.001	M2001633	-	47,111
Passed through from University of Arizona	43.001	575640	-	18,580
Passed through from University of California, Davis	43.001	A18-2017-S002	-	49,726
Passed through from University of California, Santa Barbara	43.001	KK1701	-	1,135
Passed through from University of Colorado at Boulder	43.001	1559149	-	8,016
Passed through from University of Denver	43.001	SC37607-01/P0153802	-	77,037
Passed through from University of Georgia	43.001	SUB00002503	-	8,800
Passed through from University of Maryland Center for Environmental Science	43.001	SA07523058	-	78,887
Passed through from University of Michigan, Ann Arbor	43.001	SUBK00012367-3006085266	-	8,636
Passed through from University of New Hampshire	43.001	Subaward No. L0095	-	32,664
Passed through from University of Puerto Rico	43.001	80NSSC19K0194	-	41,706
Passed through from University of Washington, Seattle	43.001	UWSC11157	-	19,914
Passed through from Yale University	43.001	GR102116(CON-80001157)	-	10,167
Passed through from Yale University	43.001	GR108274(CON-80002119)	-	17,220
Aeronautics	43.002	M1703307	-	56,740
Passed through from Texas A&M University	43.002		-	86,084
Exploration	43.003		231,146	1,517,777
Passed through from Northwestern University	43.003	60047992	-	13,246
Passed through from University of Maryland	43.003	84479-Z6236201	-	185,309
Space Operations	43.007		176,934	1,112,732
Office of Stem Engagement (OSTEM)	43.008		235,588	2,033,590
Passed through from Florida Space Grant Consortium	43.008	FSGC-14 / TWO-02	-	9,447
Passed through from Florida Space Grant Consortium	43.008	FSGC-14/ONE-01	-	8,720
Passed through from Florida Space Research Program	43.008	FSGC-13 TO No 02	-	23,556
Passed through from National Institute of Aerospace	43.008	C19-201122-UFL	-	53,908
Passed through from National Institute of Aerospace	43.008	C19-201151-FSU	-	8,046
Passed through from Orlando Science Center	43.008	NNX16AM34G	-	47,520
Safety, Security and Mission Services	43.009		-	445,929
Space Technology	43.012		61,394	1,963,908
Passed through from Lockheed Martin Corporation	43.012	4400008190	-	90,814
Passed through from Massachusetts Institute of Technology	43.012	S4740 PO 248337	-	102,826
Passed through from Masten Space Systems, Inc.	43.012	MSSUCF20201	-	7,665
Passed through from Michigan Technological University	43.012	1607060Z2 - PO099837	-	110,555
Passed through from Michigan Technological University	43.012	1607060Z3	-	614,402
Passed through from University of California, Berkeley	43.012	00009707	-	258,227
Other Federal Awards	43.RD	80GSFC21C0012	-	790,187
	43.RD	80MSFC21P0018	-	48,939
	43.RD	80NSSC18P2582	-	8,977

See accompanying notes to the Schedule of Expenditures of Federal Awards

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Other Federal Awards	43.RD	80NSSC19P0809	-	7,319
	43.RD	80NSSC20K1462	-	34,251
	43.RD	80NSSC20P0105	-	79,501
	43.RD	80NSSC20P0391	-	36,795
	43.RD	80NSSC21P0147	-	37,591
	43.RD	80NSSC21P0219	-	7,613
	43.RD	GS00F413GA	-	92
<i>Passed through from a.i. solutions, Inc.</i>	43.RD	AIS E3-19-003	-	181,180
<i>Passed through from Alubar Alloys</i>	43.RD	AGR00016095	-	63,443
<i>Passed through from Altius Space Machines Inc</i>	43.RD	NNX17CJ07C	-	22,426
<i>Passed through from AndySwift, LLC</i>	43.RD	80NSSC20C0583	-	28,841
<i>Passed through from Boeing Company</i>	43.RD	1340697	-	12,475
<i>Passed through from California Institute of Technology</i>	43.RD	S465713	-	22,862
<i>Passed through from Florida Maxima Corporation</i>	43.RD	21-001	-	6,258
<i>Passed through from Interdisciplinary Consult Corporation</i>	43.RD	AGR00015644	-	65,787
<i>Passed through from Jacobs Space Exploration Group</i>	43.RD	20N0560	-	19,528
<i>Passed through from Jacobs Space Exploration Group</i>	43.RD	PO 20N0025	-	577
<i>Passed through from Jet Propulsion Laboratory</i>	43.RD	1624033	-	7,532
<i>Passed through from Jet Propulsion Laboratory</i>	43.RD	1643079	-	33,929
<i>Passed through from Jet Propulsion Laboratory</i>	43.RD	1646614	-	15,975
<i>Passed through from Johns Hopkins Univ Appl Phy Lab(JHU/APL)</i>	43.RD	164326	-	10,681
<i>Passed through from Lockheed Martin</i>	43.RD	PO 4104505738	93,768	178,682
<i>Passed through from MacLean Engineering & Applied Technologies</i>	43.RD	PO 200010	-	8,821
<i>Passed through from Masten Space Systems, Inc.</i>	43.RD	Masten Space System	-	60,160
<i>Passed through from Masten Space Systems, Inc.</i>	43.RD	NASA SBIR Phase 1 FY2019 Z7.04	-	8,616
<i>Passed through from Nanocomp Technologies Inc.</i>	43.RD	None	-	20,438
<i>Passed through from Nirvana Technologies, Inc</i>	43.RD	SB3595-001-1	-	37,040
<i>Passed through from Opterus Research and Development Inc</i>	43.RD	7014B-SC02	-	54,615
<i>Passed through from Pegasense, LLC</i>	43.RD	070319 UCF-SBIR-2 GHz SAW	-	151,266
<i>Passed through from Roccor, LLC</i>	43.RD	SCRC017044	-	1,429
<i>Passed through from Southeastern Universities Research Association</i>	43.RD	C2018-UFLG-01 Task Order	-	21,168
<i>Passed through from Southwest Research Institute</i>	43.RD	K99060JRG	-	32,400
<i>Passed through from Southwest Research Institute</i>	43.RD	K99079CAC	-	109,103
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-AR-16145.001-A	-	1,250
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-14074.007-A	-	1,203
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15094.004-A	-	8,148

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<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15244.004-A	-	13,910
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15308.001-A	-	12,663
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15950.001-A	-	7,088
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15951.011-A	-	5,226
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-16002.011-A	-	51,682
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-ERS-01355.003-A	-	12,315
<i>Passed through from Stone Aerospace</i>	43.RD	AGR DTD 02-14-2019	-	14,839
<i>Passed through from SurfPlasma, Inc.</i>	43.RD	AGR DTD 12-20-2019	-	27,309
<i>Passed through from The Regents of University of California</i>	43.RD	0995SWB425	-	64,373
<i>Passed through from Universities Space Research Association</i>	43.RD	SOF070165	4,609	25,526
<i>Passed through from University of Arizona</i>	43.RD	569116	-	51,021
<i>Passed through from University of Arizona</i>	43.RD	Y603233	-	60,544
<i>Passed through from University of Colorado at Boulder</i>	43.RD	1556355	-	718,339
Total Research And Development Programs Cluster:			3,971,551	25,547,163
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			4,067,422	26,540,704
<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>				
Research And Development Programs Cluster:	89,003		-	80,928
National Historical Publications and Records Grants			-	80,928
Total Research And Development Programs Cluster:			-	80,928
<u>NATIONAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>				
<u>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</u>				
COVID-19 - Promotion of the Arts Grants to Organizations and Individuals	45.024	COVID-19 - 1880855-95-20	-	50,000
	45.024	COVID-19 - 1882394-95-20	-	50,000
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	137,788
<i>Passed through from Arts Midwest</i>	45.024	00026768	-	15,000
<i>Passed through from Arts Midwest</i>	45.024	0024061	-	65
COVID-19 - Promotion of the Arts Partnership Agreements	45.025	COVID-19 - 18-55938-61-19	19,796	1,440,959
Promotion of the Arts Partnership Agreements	45.025		-	69,668
Promotion of the Humanities Federal/State Partnership	45.129		-	3,235
<i>Passed through from Florida Humanities</i>	45.129	GR_1020_4855_2627	-	2,100
<i>Passed through from Florida Humanities Council</i>	45.129	GR_0620_4798_2612	-	4,952
<i>Passed through from Florida Humanities Council</i>	45.129	GR_1220_4884_2643	-	4,077
<i>Passed through from Florida Humanities Council</i>	45.129	GR-0919-4686-2568	-	4,577
Promotion of the Humanities Division of Preservation and Access	45.149		6,168	267,472
Promotion of the Humanities Fellowships and Stipends	45.160		-	16,318
COVID-19 - Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162	COVID-19 - AH-274193-20	-	43,600

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Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.1162		-	77,168
Promotion of the Humanities Office of Digital Humanities	45.1169		-	52,621
Museum Grants for African American History and Culture <i>Passed through from Institute of Museum and Library Services</i>	45.3109	MH-00-18-0014-18	-	36,137
COVID-19 - Grants to States	45.3110	COVID-19 - 20-CARES-25	-	29,681
	45.3110	COVID-19 - LS-246527-OLS- 20	1,179,670	9,330,019
Grants to States	45.3110		-	71,178
Peace Corps' Global Health and PEPFAR Initiative Program	45.4000		-	29,088
Other Federal Awards	45.U113	1145PC20P003.5	-	13,693
	45.U113	PC-15-8-069	-	14,510
Total Excluding Cluster:			1,205,634	11,763,906
Research And Development Programs Cluster:				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	156,582
Promotion of the Humanities Challenge Grants	45.130		-	32,580
Promotion of the Humanities Fellowships and Stipends	45.160		-	196,874
Promotion of the Humanities Research	45.161		-	34,037
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	8,862
Promotion of the Humanities Public Programs	45.164		-	29,225
Promotion of the Humanities Office of Digital Humanities	45.169		-	6,331
Museums for America <i>Passed through from Institute of Museum and Library Services</i>	45.301	MA-245676-OMS-20	-	6,061
Grants to States	45.310		-	102,451
National Leadership Grants	45.312		3,868	150,442
Laura Bush 21st Century Librarian Program <i>Passed through from University of Texas, Austin</i>	45.313		-	4,980
	45.313	UTA18-001204	-	5
Total Research And Development Programs Cluster:			3,868	728,430
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			1,209,502	12,492,336
NATIONAL SCIENCE FOUNDATION				
Engineering	47.041		-	87,385
Total Excluding Cluster:			-	87,385
Research And Development Programs Cluster:				
COVID-19 - Engineering	47.041	COVID-19 - 1825761	-	9,240
	47.041	COVID-19 - 2027489	-	118,382
	47.041	COVID-19 - 2027708	-	66,167
	47.041	COVID-19 - 2028012	-	76,616
	47.041	COVID-19 - 2028527	-	69,232

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COVID-19 - Engineering	47.041	COVID-19 - 2030033	-	161,295
	47.041	COVID-19 - 2031221	52,917	164,523
	47.041	COVID-19 - 2031227	-	99,969
	47.041	COVID-19 - 2032734	-	102,935
	47.041	COVID-19 - 2037862	-	20,488
	47.041	COVID-19 - 2050407	-	15,483
	47.041	COVID-19 - IIP-2124696	-	17,916
	47.041	2032056	-	24,420
Passed through from Kismet Technologies, LLC	47.041		726,333	21,081,845
Engineering	47.041	AGR00017949	-	17,942
Passed through from Benanova	47.041	4500003228-Thrust 2	-	65,060
Passed through from Boston University	47.041	4500003229-Thrust 4	-	41,999
Passed through from Boston University	47.041	4500003230-EWD	-	18,300
Passed through from Boston University	47.041	4500003231-INCLUSION	-	9,741
Passed through from Boston University	47.041	4500003728-Thrust 2	-	132,158
Passed through from Boston University	47.041	4500003729-Thrust 4	-	81,093
Passed through from Boston University	47.041	4500003730-EWD	-	30,234
Passed through from Boston University	47.041	4500003731-INCLUSION	-	50,057
Passed through from Boston University	47.041	18-0534	-	5,915
Passed through from Brigham Young University	47.041	SG191516100UCF	-	16,788
Passed through from California State University, Long Beach	47.041	Synthesis 2019	-	36,638
Passed through from CL Chemical Company	47.041	Sub #: G-00973-10 / PTE #:	-	77,248
Passed through from Colorado State University	47.041	CBET-14444758	-	
Passed through from EdVission Corp.	47.041	2014338	-	29,481
Passed through from Georgia Institute of Technology	47.041	AWD-100378-G1; PO-5004233	-	21,223
Passed through from Howard University	47.041	009758-100094866	-	10,695
Passed through from Iowa State University	47.041	420-04-13A	-	43,920
Passed through from Kismet Technologies, LLC	47.041	2032056	-	2,764
Passed through from Lehigh University	47.041	543852-78001	-	21,365
Passed through from Looking Glass Ventures, LLC d/b/a Edfinity	47.041	Award Number--1758301	-	3,500
Passed through from Morgan State University	47.041	Morgan-SU-01	-	588
Passed through from Morgan State University	47.041	P0018530-NSF087-454-011	-	70,679
Passed through from Neurovascular Diagnostics, Inc.	47.041	1926845	-	12,617
Passed through from North Carolina State University	47.041	2012-1067-03, Prime EEC-1160483	-	230,681
Passed through from North Carolina State University	47.041	2017-2662-02	-	74,544
Passed through from North Carolina State University	47.041	2019-2993-01	-	16,796

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Passed through from Not Suspicious, LLC	47.041	1913907	-	13,449
Passed through from Ohio State University	47.041	Subaward# 60054657/ 2CFR 200.415/ PO# RF01449345	-	17,853
Passed through from Oregon State University	47.041	210S2097A-A	-	42,634
Passed through from Pennsylvania State University	47.041	S000667-NSF	-	4,160
Passed through from Princeton University	47.041	SUB0000353	14,670	55,590
Passed through from Purdue University	47.041	Sub#10001604-006	-	29,603
Passed through from QLEDcures LLC	47.041	1843101	-	31,383
Passed through from Rowan University	47.041	Sub# 50972-1	-	3,172
Passed through from Sandia National Laboratories	47.041	2175574	-	2,941
Passed through from Sandia National Laboratories	47.041	PO 2270275	-	14,509
Passed through from SENSATEK PROPULSION TECHNOLOGY, INC	47.041	1853060	-	41,554
Passed through from Stereology Resource Center, Inc.	47.041	NSFG-1926990-19	-	128,196
Passed through from SurfPlasma, Inc.	47.041	AGR00019514	-	32,578
Passed through from Texas A&M University	47.041	Subaward No: M1801376	-	435,539
Passed through from University of Colorado At Boulder	47.041	1560269	-	4,233
Passed through from University of Colorado At Boulder	47.041	AGR DTD 10-12-2020	-	1,000
Passed through from University of Colorado At Boulder	47.041	AGR00016954	-	2,322
Passed through from University of Connecticut	47.041	432343	-	4,738
Passed through from University of Georgia	47.041	SUB00002309	-	50,864
Passed through from University of Maryland	47.041	88941-Z3302208	-	96,293
Passed through from University of Michigan	47.041	SUBK00006999/PO30045837 91	-	16,571
Passed through from University of Nevada, Reno	47.041	UNR-20-18	-	179,615
Passed through from University of Notre Dame	47.041	203435UFL	-	17,220
Passed through from University of Pennsylvania	47.041	580247/PO 4564536	-	295,907
Passed through from University of Rochester	47.041	417736G / UR FAO GR511055	-	126,331
Passed through from University of Texas, El Paso	47.041	226101027A	-	1,639
Passed through from University of Virginia	47.041	GA11486,PO#2248663	-	10,930
Passed through from University of Washington	47.041	UWSC9485 / BPO 19000	-	7,831
Passed through from Vanderbilt University	47.041	UNIV61169	-	90,939
Passed through from Virginia Polytechnic Institute	47.041	480328-19030	-	3,214
Passed through from Yale University	47.041	GR110947 (CON-80002668)	10,959,768	21,705
Mathematical and Physical Sciences	47.049	ASUB00000594	-	83,936,414
Passed through from Arizona State University	47.049	ASUB00000595	-	52,380
Passed through from Arizona State University	47.049	19-056-19	-	83,707
Passed through from Arkansas State University	47.049		-	14,410

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Passed through from Association of Universities for Research in Astronomy, Inc.	47,049	N52129C	903,626	920,236
Passed through from Baylor University Medical Center	47,049	32250179-02	-	443
Passed through from California Institute of Technology	47,049	75-S502320	-	40,699
Passed through from Cornell University	47,049	75548-10812	-	75,164
Passed through from Cornell University	47,049	79433-20661	-	265,679
Passed through from Cornell University	47,049	90886-20053	-	3,929
Passed through from Georgia Institute of Technology	47,049	AWD-100713-G4 (RG173-G4)	-	90,137
Passed through from Georgia Institute of Technology	47,049	AWD-102145-G3	-	79,889
Passed through from Massachusetts Institute of Technology	47,049	5710003785	-	58,668
Passed through from National Radio Astronomy Observatory	47,049	PO No 367233	-	55,246
Passed through from Northwestern University	47,049	SP0041522-PROJ0011821	-	37,147
Passed through from Oregon State University	47,049	S2270B-M	-	656
Passed through from Pennsylvania State University	47,049	5145-UCF-NSF-0620	-	118,871
Passed through from Pennsylvania State University	47,049	5868-UF-NSF-9916	-	3,316
Passed through from Princeton University	47,049	SUB0000183	-	646,242
Passed through from Southern Methodist University	47,049	G001942-7510	-	1,989
Passed through from UEC	47,049	GT16149	-	16,994
Passed through from University of Colorado	47,049	Sub Award No.1554566	-	113,910
Passed through from University of Louisiana At Lafayette	47,049	330205-01	-	58,991
Passed through from University of Notre Dame	47,049	AGR DTD 10-31-2019	-	900
Passed through from University of Tennessee, Chattanooga	47,049	A18-0211-S001	-	4,218
Geosciences	47,050		692,797	9,139,874
Passed through from California State University, Northridge	47,050	A21-0020-S001	-	5,029
Passed through from Clark University	47,050	Subaward 2A299-7531	-	7,586
Passed through from Columbia University	47,050	1(GG015488)	-	138,048
Passed through from Columbia University	47,050	1(GG009393-01)	-	47,037
Passed through from Columbia University	47,050	2(GG008992)	-	7,899
Passed through from Fort Hays State University	47,050	16-0024b	-	8,079
Passed through from Incorporated Research Institutions For Seismology	47,050	SU-19-1001-00-ISF TO#1.01	-	7,327
Passed through from Purdue University	47,050	10000900-021	-	20,999
Passed through from Research Foundation of CUNY	47,050	Subaward 40F93-C	-	7,524
Passed through from Rutgers State University	47,050	1399	-	42,355
Passed through from Savannah State University	47,050	2153-48-FAMU	-	23,858
Passed through from University Corporation for Atmospheric Research	47,050	1641177	-	3,821
Passed through from University Corporation for Atmospheric Research	47,050	SUBAWD001571	-	14,883
Passed through from University of Alabama	47,050	A00-208-S001	-	23,275
Passed through from University of Arkansas	47,050	UA2021-239	-	2,718

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Passed through from University of California, Davis	47.050	A17-0253-S008	-	10,171
Passed through from University of California, San Diego	47.050	838399755	-	43,992
Passed through from University of Georgia	47.050	SUB00001907	-	27,779
Passed through from University of New Hampshire	47.050	Sub: 16-021 / Prime: EAR-1331841	-	39,778
Passed through from University of New Hampshire	47.050	Subaward No. 14-058	-	13,866
Passed through from University of Rhode Island	47.050	0007414/04222020	-	43,384
Passed through from University of South Carolina	47.050	18-3507	-	23,533
Passed through from University of Tennessee	47.050	A20-0603-S001	-	16,743
Passed through from Woods Hole Oceanographic Institute	47.050	83327900	-	77
Passed through from Woods Hole Oceanographic Institute	47.050	83846400	-	9,941
Passed through from Woods Hole Oceanographic Institute	47.050	A101398	-	17,471
Computer and Information Science and Engineering	47.070		1,598,470	21,871,279
Passed through from American University	47.070	31626-A210106-S01	-	53,667
Passed through from Arizona State University	47.070	ASUB00000458	-	62,642
Passed through from Computing Research Association	47.070	CIF2020-UF-33	-	55,298
Passed through from Indiana University	47.070	1737585	-	11,862
Passed through from Intel Foundation	47.070	Grant agreement	-	65,236
Passed through from Louisiana State University	47.070	PO-000024722	-	51,347
Passed through from Michigan State University	47.070	RC110224UF	-	19,776
Passed through from North Carolina State University	47.070	2020-2949-01	-	596
Passed through from Purdue University	47.070	10001257014	-	21,886
Passed through from State University of New York	47.070	79217/1142110/2	-	8,028
Passed through from Texas A&M University	47.070	28-MI703055	-	1,911
Passed through from Texas A&M University	47.070	M2001054	-	2,650
Passed through from University of Illinois Urbana-Champaign	47.070	098635-17820	-	21,892
Passed through from University of Minnesota	47.070	A006581301	-	148,778
Passed through from University of Missouri-Kansas City	47.070	0098372/00067063	-	16,714
Passed through from University of North Carolina, Chapel Hill	47.070	5115817	-	10,967
Passed through from University of South Carolina	47.070	19-3756 PO#2000042858	-	9,547
Passed through from University of Texas, El Paso	47.070	226100958C; Prime#CNS-1551221	-	27,320
Passed through from University of Texas, El Paso	47.070	226100998F; prime#1834620	-	86,520
Passed through from University of Texas, San Antonio	47.070	1000003084	-	692
Passed through from University of Utah	47.070	10037345-FLO	-	251
Passed through from University of Washington, Seattle	47.070	UWSC9863	-	89,014
Passed through from Virginia Polytechnic Institute	47.070	479590-19D61	-	6,738
Passed through from Virginia Tech	47.070	479590-19000	-	26,402

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Virginia Tech</i>	47.070	479879-19300	-	49,016
COVID-19 - Computer and Information Science and Engineering	47.070	COVID-19 - 2027339 (COVID-19)	-	61,206
	47.070	COVID-19 - 2027360	-	55,775
	47.070	COVID-19 - 2027890 (COVID-19)	-	95,476
	47.070	COVID-19 - 2028051	112,000	165,708
	47.070	COVID-19 - 2028709	99,824	146,219
	47.070	COVID-19 - 2035686	-	68,316
	47.074		1,274,325	18,024,601
Biological Sciences	47.074	BRIT1902078UF	-	10,063
<i>Passed through from Botanical Research Institute of Texas</i>	47.074	16-03	-	57,330
<i>Passed through from Boyce Thompson Institute</i>	47.074	2019-4-51267	-	8,750
<i>Passed through from California Poly Corporation</i>	47.074	53118	-	9,679
<i>Passed through from Chicago State University</i>	47.074	50129-1-FDP	-	1,608
<i>Passed through from Field Museum</i>	47.074	18-0094A	-	13,616
<i>Passed through from Idaho State University</i>	47.074	A00-0071-S009	-	12,863
<i>Passed through from Kansas State University</i>	47.074	S19022	-	91,721
<i>Passed through from Kansas State University</i>	47.074		-	122,245
<i>Passed through from Michigan State University</i>	47.074	RC104982UFL	-	76,588
<i>Passed through from Mississippi State University</i>	47.074	RC110611UFL	-	53,255
<i>Passed through from New Jersey Institute of Technology</i>	47.074	031100.362167.01	-	37,245
<i>Passed through from New York Botanical Garden</i>	47.074	997071	-	8,750
<i>Passed through from North Carolina State University</i>	47.074	1802034-05-UFL	-	251,373
<i>Passed through from Occidental College</i>	47.074	2020-2578-01	-	13,725
<i>Passed through from Ohio State University</i>	47.074	OXY-G30152-001	-	66,626
<i>Passed through from Oregon State University</i>	47.074	6007895	-	4,750
<i>Passed through from Stanford University</i>	47.074	S1929A-B	-	13,812
<i>Passed through from Swarthmore College</i>	47.074	61082473-118374	-	22,146
<i>Passed through from University of California, Los Angeles</i>	47.074	202101	-	22,259
<i>Passed through from University of California, Riverside</i>	47.074	0830 G YA026	-	28,328
<i>Passed through from University of Colorado At Boulder</i>	47.074	S-000995	-	500
<i>Passed through from University of Georgia</i>	47.074	AGR DTD 09-18-2020	-	38,608
<i>Passed through from University of Hawaii</i>	47.074	RC371-289/S001132	-	3,842
<i>Passed through from University of Maryland</i>	47.074	MA1235	-	53,080
<i>Passed through from University of Michigan</i>	47.074	80433-Z3433201	-	37,003
<i>Passed through from University of Montana</i>	47.074	3004020994	-	91,594
<i>Passed through from University of Nebraska</i>	47.074	PG20-66329-01	-	9,374
	47.074	45-0505-1030-301	-	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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<i>Passed through from University of Nevada, Reno</i>	47.074	UNR 20-12	-	10,063
<i>Passed through from University of Oregon</i>	47.074	2010ROC	-	64,306
<i>Passed through from University of Puerto Rico</i>	47.074	2020-001	-	46,393
<i>Passed through from University of Tennessee</i>	47.074	A21-0345-S005	-	5,098
<i>Passed through from University of Texas at Austin</i>	47.074	UTA19-000993	-	14,615
<i>Passed through from Villanova University</i>	47.074	525874	-	10,444
<i>Passed through from Virginia Institute of Marine Science</i>	47.074	720844-712683	-	14,494
<i>Passed through from Washington State University</i>	47.074	138645 G004254	-	36,360
COVID-19 - Biological Sciences	47.074	COVID-19 - 2031626	-	97,694
	47.074	COVID-19 - NSF 2028097	-	59,288
<i>Passed through from University of Colorado At Boulder</i>	47.074	AGR DTD 04-18-2020	-	511
<i>Passed through from University of Colorado At Boulder</i>	47.074	AGR DTD 09-18-2020	-	1,000
COVID-19 - Social, Behavioral, and Economic Sciences	47.075	COVID-19 - 2027767	-	30,831
	47.075	COVID-19 - 2028968	37,219	168,115
	47.075	(COVID-19)	-	-
	47.075	COVID-19 - 2030344	-	82,697
	47.075	COVID-19 - 2030830	-	98,614
	47.075	COVID-19 - 2030845	-	150,271
	47.075	COVID-19 - 2031043	-	153,864
	47.075	COVID-19 - 2052268	-	33,428
	47.075	COVID-19 - 2119179	-	19,740
COVID-19 - Social, Behavioral, and Economic Sciences	47.075	2317-04	-	2,927
	47.075	-	283,102	3,607,847
	47.075	16-818	-	28,254
	47.075	10001588-007	-	71,627
	47.075	Subaward No. 3356	-	16,121
	47.075	KK1823	-	93,960
	47.075	B001025546	-	14,415
	47.075	SPC-000202 / Formerly 667765	-	16,972
	47.075	5116845	-	2,367
COVID-19 - Education and Human Resources	47.076	COVID-19 - 1801163	76,060	259,780
	47.076	COVID-19 - 2029749	-	30,902
Education and Human Resources	47.076	-	1,741,955	31,055,793
<i>Passed through from American Association for the Advancement of Science</i>	47.076	2419-A	-	12,391
<i>Passed through from American Association for the Advancement of Science</i>	47.076	Subcontract Agreement # 2402-A	-	22,778
<i>Passed through from American Mathematical Association of Two Year Colleges</i>	47.076	PS-2	-	19,546

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Arizona State University	47.076	ASUB00000131	-	14,250
Passed through from Boston University	47.076	4500003564	-	55,763
Passed through from California State University San Marcos	47.076	9224085026	-	12,789
Passed through from Carnegie Mellon University	47.076	1122689-417128	-	20,021
Passed through from Center for Occupational Research & Development	47.076	C2018-001	-	73,748
Passed through from Code Virginia	47.076	2010256	-	16,173
Passed through from COLLIN COUNTY COMMUNITY COLLEGE DISTRICT	47.076	DUE-1700530/216007-FSCJ	-	12,269
Passed through from Indian River State College	47.076	RC-NET FTU 0001	-	4,332
Passed through from Iowa State University	47.076	019533D	-	9,316
Passed through from Jobs for the Future	47.076	18-093	-	43,013
Passed through from Jobs for the Future, Inc.	47.076	1760993	-	24,647
Passed through from Mote Marine Laboratory and Aquarium	47.076	#1922351	-	12,428
Passed through from North Carolina State University	47.076	2016-2453-002	-	104,155
Passed through from North Carolina State University	47.076	2017-0608-01	-	90,272
Passed through from North Carolina State University	47.076	2018067401	-	84,182
Passed through from North Carolina State University	47.076	2020-0426-01	-	379,752
Passed through from Ohio State University	47.076	60076586	-	14,804
Passed through from Ohio State University	47.076	60079032	-	24,835
Passed through from Rochester Institute of Technology	47.076	31956-01	-	17,825
Passed through from Technical Education Research Center	47.076	68180	-	63,165
Passed through from Texas Southern University	47.076	N/A	-	7,243
Passed through from Texas Tech University Health Sciences Center	47.076	21P566-01	-	71
Passed through from The Concord Consortium	47.076	329.19.01	-	112,516
Passed through from Twin Cities Public Television, Inc.	47.076	21301-01-03714	-	4,605
Passed through from University of North Carolina	47.076	5119690	-	22,605
Passed through from University of South Florida	47.076	FAIN: 1525574	-	23,943
Passed through from Wichita Area Technical College	47.076	1601710-01	-	9,074
Polar Programs	47.078		-	570,783
Office of International Science and Engineering	47.079		-	276,534
Passed through from University of South Alabama	47.079	1743802	-	45,911
Office of Cyberinfrastructure				
Passed through from University of California, San Diego	47.080	33528780	-	3,843
COVID-19 - Integrative Activities	47.083	COVID-19 - OIA-2029557	-	66,891
Integrative Activities	47.083		-	427,755
Passed through from Morgan State University	47.083	MSU_FSU_40614	-	58,921
Passed through from Texas A&M University Agricultural Experiment Station	47.083	M2003290	-	235,566
Passed through from Virginia Tech	47.083	480284-19300	-	8,252
Other Federal Awards	47.RD	1701484	-	136,512

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	47.RD	1745751	-	368,015
	47.RD	1936093	-	215,957
	47.RD	2002865	16,803	118,832
	47.RD	2128814	-	58,154
	47.RD	C-5081	-	5,124
	47.RD	DBI-1852123	-	108,011
	47.RD	EAR-2053447	-	159,004
	47.RD	ECCS-1701699	-	27,006
	47.RD	ECCS-2051742	-	235,072
	47.RD	GEO-2133200	-	120,015
	47.RD	OIA-1937019	-	177,024
	47.RD	OPP-2001499	-	240,081
	47.RD	R000002629	-	75,849
	47.RD	NSF STTR 18-592	-	39,137
	47.RD	NONE	-	7,700
	47.RD	00122350	-	4,516
	47.RD	M1902444	-	6,509
	47.RD	Subaward# M1802409	-	40,723
	47.RD	1938454	-	13,882
			18,589,869	205,323,276
			18,589,869	205,410,661
OTHER FEDERAL GRANTS				
Other Federal Awards	99.U21	20-LSTA-B-05	-	53,040
	99.U21	4710-1129-00-G	-	54,726
	99.U21	7603F16919	-	1,726
	99.U21	7603F29925	-	250
	99.U21	DACW17-85-H-0020	-	419,064
	99.U21	JSOCC-Y1 UF-CCCAP	-	49,998
			-	578,804
Total Excluding Cluster:				
Research And Development Programs Cluster:				
COVID-19 - Other Federal Awards	99.RD	AGR00019222	-	10,259
Other Federal Awards	99.RD	AGR00018365	4,560	80,580
	99.RD	CPSC-S-16-0060	-	25,307
	99.RD	G16PD01215	-	80,501
	99.RD	AGR DTD 02-25-2020	-	75,869
	99.RD	AGR00017541	-	7,232

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STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Florida Institute of Technology</i>	99.RD	202424UF/PO00057903	-	995
<i>Passed through from Florida Institute of Technology</i>	99.RD	P202356 (UF) /PO#P0057017	-	154,304
<i>Passed through from Inflammatrix, Inc.</i>	99.RD	Subaward No.1	-	106,964
Total Research And Development Programs Cluster:			4,560	542,011
TOTAL OTHER FEDERAL GRANTS			4,560	1,120,815
PEACE CORPS				
Other Federal Awards	08.U01	1145PC20P0014	-	5,540
	08.U01	1145PC20P0053	-	39,632
	08.U01	1145PC20P0057	-	11,062
	08.U01	PC-14-8-068	-	395
Total Excluding Cluster:			-	56,629
TOTAL PEACE CORPS			-	56,629
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT				
USAID Foreign Assistance for Programs Overseas	98.U01		67,765	1,153,167
<i>Passed through from National Academy of Sciences</i>	98.U01	2000007150	-	36,060
<i>Passed through from The Task Force for Global Health</i>	98.U01	USAID2017	-	9,422
<i>Passed through from The University of the West Indies</i>	98.U01	72053821CA00001	-	52,195
Other Federal Awards	98.U20	Contract 7201210C00002	-	50,791
<i>Passed through from DAI Global LLC</i>	98.U20	AGR DTD 10-23-2020	-	292
Total Excluding Cluster:			67,765	1,301,927
Research And Development Programs Cluster:				
USAID Foreign Assistance for Programs Overseas	98.U01		3,537,432	6,154,082
<i>Passed through from Educational Development Center</i>	98.U01	2019-0250	-	62,538
<i>Passed through from Ohio State University</i>	98.U01	GR121892	-	4,258
<i>Passed through from Research Triangle Institute International</i>	98.U01	2-330-0217315-65810L	-	413,017
<i>Passed through from Research Triangle Institute International</i>	98.U01	4-330-0217045-65792L	-	225,256
<i>Passed through from RTI International</i>	98.U01	2-330-0213997	-	21,940
<i>Passed through from The National Academy of Sciences</i>	98.U01	2000009141	-	46,225
<i>Passed through from The Task Force for Global Health</i>	98.U01	NTD-USAID PO#3409	-	30,601
<i>Passed through from University of Illinois Urbana-Champaign</i>	98.U01	072112-18049	-	5,687
Other Federal Awards	98.RD	72061220P00001	6,958	13,608
<i>Passed through from Chemomics International, Inc.</i>	98.RD	SUB-600	-	2,900
<i>Passed through from Chemomics International, Inc.</i>	98.RD	SUB-601	-	34,299
<i>Passed through from Creative Associates International</i>	98.RD	FSU-2015-001	5,456	84,340
<i>Passed through from International Fertilizer Development Center</i>	98.RD	AGR DTD 08-03-2018	-	35,276

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from International Fertilizer Development Center</i>	98.RD	AGR00011779	-	1,393
<i>Passed through from Michigan State University</i>	98.RD	000RC102095BHEARD- GHANA	-	8,739
<i>Passed through from Rutgers State University</i>	98.RD	825060	-	51,303
<i>Passed through from University of Maiduguri</i>	98.RD	None	-	67,133
<i>Passed through from US - Egypt Joint Board</i>	98.RD	2000007140	-	2,280
Total Research And Development Programs Cluster:			3,549,846	7,264,875
TOTAL U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT			3,617,611	8,566,802
U. S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired and Senior Volunteer Program	94.002		-	54,465
AmeriCorps	94.006		113,442	490,401
<i>Passed through from AmeriCorps</i>	94.006	unknown	-	181,211
<i>Passed through from Florida Commission on Community Service</i>	94.006	18AFHFL0010016	-	299,397
<i>Passed through from Florida Commission on Community Service</i>	94.006	18AFHFL0010017	-	399,561
<i>Passed through from Florida Commission on Community Service</i>	94.006	19AC214054	-	511,248
<i>Passed through from Volunteer Florida Foundation</i>	94.006	18AFHFL0010020	-	336,385
Volunteers in Service to America	94.013		-	16,793
<i>Passed through from Corporation for National and Community Service</i>	94.013	07VSSFL019	-	23,312
<i>Passed through from Corporation for National and Community Service</i>	94.013	20VSSFL001	-	111,596
CNCS Disaster Response Cooperative Agreement				
<i>Passed through from Department of Homeland Security</i>	94.020	4564DR-FL	-	11,024
Total Excluding Cluster:			113,442	2,435,393
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	94.016		175,521	351,957
Total Foster Grandparent/Senior Companion Cluster:			175,521	351,957
Research And Development Programs Cluster:				
AmeriCorps				
<i>Passed through from Volunteer Florida</i>	94.006	18AC206461	-	12,409
<i>Passed through from Volunteer Florida</i>	94.006	20ES224299	-	189,017
Total Research And Development Programs Cluster:			-	201,426
TOTAL U. S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			288,963	2,988,776
U. S. DEPARTMENT OF AGRICULTURE				
Agricultural Research Basic and Applied Research	10.001		-	9,314
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	17,790,372
2017 Wildfires and Hurricanes Indemnity Program	10.120		48,422,557	48,890,172
Wildfires and Hurricanes Indemnity Program Plus	10.129		103,698,793	108,268,638

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Market Protection and Promotion	10.163		-	1,430,332
Farmers Market Promotion Program				
<i>Passed through from Florida Certified Organic Growers and Consumers Inc.</i>	10.168	AM170100XXXXG153	-	407
<i>Passed through from Florida Certified Organic Growers and Consumers Inc.</i>	10.168	GM02281	-	15,717
Specialty Crop Block Grant Program - Farm Bill	10.170		826,731	1,053,416
<i>Passed through from Pennsylvania State University</i>	10.170	6064-UF-PDA-7029	-	3,622
Organic Certification Cost Share Programs	10.171		29,500	29,500
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178		3,532,000	3,532,000
Grants for Agricultural Research, Special Research Grants	10.200		-	113,243
Higher Education – Graduate Fellowships Grant Program	10.210		-	80,314
Sustainable Agriculture Research and Education				
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001981	-	12,080
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001995	-	9,950
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002006	-	1,083
1890 Institution Capacity Building Grants	10.216		-	70,011
<i>Passed through from 1890 Universities Foundation</i>	10.216	006977-2020	-	7,210
<i>Passed through from 1890 Universities Foundation</i>	10.216	1890Foundations_006795	-	17,568
<i>Passed through from 1890 Universities Foundation</i>	10.216	1890sFoun-71202-63022	-	7,357
Higher Education - Institution Challenge Grants Program	10.217		71,243	200,553
Higher Education - Multicultural Scholars Grant Program	10.220		-	114,839
Hispanic Serving Institutions Education Grants	10.223		107,273	401,826
<i>Passed through from Texas A&M University</i>	10.223	S17-502008-FIU	-	74,650
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		-	65,866
Homeland Security Agricultural	10.304		477,937	685,043
Organic Agriculture Research and Extension Initiative	10.307		-	23,151
<i>Passed through from Clemson University</i>	10.307	1880-207-2011599	-	1,610
Specialty Crop Research Initiative	10.309		1,789	287,054
<i>Passed through from Texas Agrilife Extension</i>	10.309	07-M1703028	-	13,449
Agriculture and Food Research Initiative (AFRI)	10.310		29,012	290,205
<i>Passed through from North Carolina State University</i>	10.310	2015-0097-21	-	640
COVID-19 - Agriculture and Food Research Initiative (AFRI)				
<i>Passed through from University of Minnesota</i>	10.310	H008727301	-	53,746
Beginning Farmer and Rancher Development Program	10.311		-	50,818
<i>Passed through from American Farmland Trust</i>	10.311	AGR DTD 05-18-2017	-	2,098
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		23,529	280,001
<i>Passed through from Washington State University</i>	10.328	136947SPC002188	-	844
Crop Protection and Pest Management Competitive Grants Program	10.329		16,569	184,434

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Veterinary Services Grant Program	10.336		-	9,995
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	6,778
Food Safety Cooperative Agreements	10.479		-	95,572
Cooperative Extension Service	10.500		-	6,170,602
<i>Passed through from Auburn University</i>	10.500	20-HDFS-205212-UF	-	291,962
<i>Passed through from Kansas State University</i>	10.500	A00-0983-S055	-	46,487
<i>Passed through from Mississippi State University</i>	10.500	080300.340955.01	-	42,087
<i>Passed through from University of Illinois Urbana-Champaign</i>	10.500	093214-17204-00	-	9,000
<i>Passed through from University of Missouri</i>	10.500	C00067296-9	-	9,474
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	1,089,216
Expanded Food and Nutrition Education Program	10.514		-	1,588,298
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	97,445
Centers of Excellence at 1890 Institutions				
<i>Passed through from North Carolina A&T State University</i>	10.523	240960A	-	1,648
Scholarships for Students at 1890 Institutions	10.524		-	631,161
Farm and Ranch Stress Assistance Network Competitive Grants Program				
<i>Passed through from University of Tennessee</i>	10.525	9500095926	-	52,193
SNAP Fraud Framework Implementation Grant	10.535		-	223,517
COVID-19 - Pandemic EBT Food Benefits	10.542	COVID-19 - None provided	-	602,502,083
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	COVID-19 - 1 X7CHA36867-01-00	-	22,560,368
	10.557	COVID-19 - 202120W600345	-	9,335,333
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	257,706,691
Child and Adult Care Food Program	10.558		248,383,644	280,689,920
COVID-19 - Child and Adult Care Food Program	10.558		26,135,886	26,135,886
State Administrative Expenses for Child Nutrition	10.560	COVID-19 - 202020N850345	242,272	19,181,194
WIC Farmers' Market Nutrition Program (FMNP)	10.572		52,100	113,559
Senior Farmers Market Nutrition Program	10.576		-	129,149
WIC Grants To States (WGS)	10.578		-	134,361
Fresh Fruit and Vegetable Program	10.582		5,479,591	5,479,591
Market Access Program	10.601		-	3,501,623
Agricultural Trade Promotion Program	10.618		-	207,412
COVID-19 - Pandemic EBT Administrative Costs	10.649	COVID-19 - PEBTADM-SEROFL	-	540,523
Forestry Research	10.652		-	994
Cooperative Forestry Assistance	10.664		391,957	5,199,128
<i>Passed through from National Fish and Wildlife Foundation</i>	10.664	17-CA-11083150-007	-	13,651
<i>Passed through from The Longleaf Alliance Inc.</i>	10.664	1903.19.063765	-	7,986

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Urban and Community Forestry Program	10.675	PO#050279	-	21,927
<i>Passed through from City of Punta Gorda</i>	10.675	9500094766	-	166
<i>Passed through from University of Tennessee</i>	10.676		-	219,544
Forest Legacy Program	10.678		924	70,296
Forest Stewardship Program	10.680		215,799	320,151
Forest Health Protection				
National Fish and Wildlife Foundation				
<i>Passed through from National Fish and Wildlife Foundation</i>	10.683	1903.17.05558	10,982	10,982
<i>Passed through from National Fish and Wildlife Foundation</i>	10.683	1903.17.056085	14,367	14,367
<i>Passed through from National Fish and Wildlife Foundation</i>	10.683	1903.17.056172	13,556	19,160
International Forestry Programs	10.684		-	39,826
Good Neighbor Authority	10.691		-	73,195
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	370,087
Partnership Agreements	10.699		-	794,538
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	35,185
Soil and Water Conservation	10.902		-	236,436
Environmental Quality Incentives Program	10.912		-	869
Agricultural Conservation Easement Program	10.931		-	159,997
Regional Conservation Partnership Program	10.932		-	2,728
Other Federal Awards	10.U02	16-CS-11330144-036	-	22,071
	10.U02	17-PA-11080500-018	-	18,117
	10.U02	19-CS-11083150-099	-	9,000
	10.U02	27147	-	12,011
	10.U02	300	-	826,184
	10.U02	Lease No. 57-6034-19-027	-	89,165
<i>Passed through from Auburn University</i>	10.U02	PC031005	-	2,000
<i>Passed through from Florida Beef Council</i>	10.U02	AGR DTD 06-09-2020	-	7,000
<i>Passed through from Florida Beef Council QSBC</i>	10.U02	AWD00000091	-	2,354
<i>Passed through from International Executive Service Corps</i>	10.U02	185018	-	175,771
<i>Passed through from Purdue University</i>	10.U02	F0008521002138	-	6,473
<i>Passed through from Veterans Florida</i>	10.U02	AGR00019848	-	88,831
Total Excluding Cluster:			438,178,011	1,431,526,451
Child Nutrition Cluster:				
COVID-19 - School Breakfast Program	10.553	COVID-19 - 2020N850345	2,386,720	2,386,720
School Breakfast Program	10.553		87,686,416	87,854,397
COVID-19 - National School Lunch Program	10.555	COVID-19 - 2020N850345	7,096,995	7,353,835
	10.555	COVID-19 - 202121H170345	92,795,691	92,795,691

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
National School Lunch Program	10.555		326,483,809	328,112,242
Special Milk Program for Children	10.556		1,471	1,471
COVID-19 - Summer Food Service Program for Children	10.559	COVID-19 - 2020N850345	65,205,104	65,205,104
Summer Food Service Program for Children	10.559		746,022,494	748,901,839
Child Nutrition Discretionary Grants Limited Availability	10.579		916,303	1,060,798
Total Child Nutrition Cluster:			<u>1,328,595,003</u>	<u>1,333,672,097</u>
Food Distribution Cluster:				
Commodity Supplemental Food Program	10.565		2,996,439	3,017,513
COVID-19 - Emergency Food Assistance Program (Administrative Costs)	10.568	COVID-19 - 2020Y870345	6,172,476	6,172,476
	10.568	COVID-19 - 2020Y873245	7,152,257	7,152,257
	10.568	COVID-19 - 2021J700345	4,976,317	4,976,317
Emergency Food Assistance Program (Administrative Costs)	10.568		4,540,233	4,653,115
COVID-19 - Emergency Food Assistance Program (Food Commodities)	10.569	COVID-19 - TEFAP Covid Food	33,704,366	33,704,366
Emergency Food Assistance Program (Food Commodities)	10.569		91,119,301	91,119,301
Total Food Distribution Cluster:			<u>150,661,389</u>	<u>150,795,345</u>
Forest Service Schools and Roads Cluster:	10.665		-	2,067,038
Schools and Roads - Grants to States			-	2,067,038
Total Forest Service Schools and Roads Cluster:			-	2,067,038
Research And Development Programs Cluster:				
Agricultural Research Basic and Applied Research	10.001		371,942	4,428,756
<i>Passed through from Louisiana State University</i>	10.001	PO-000014515	-	23,127
Plant and Animal Disease, Pest Control, and Animal Care	10.025		189,616	3,957,855
<i>Passed through from Michigan State University</i>	10.025	RC110198 - UF	-	76,460
<i>Passed through from Ocean Spray Cranberries</i>	10.025	AGR00019815	-	725
<i>Passed through from Texas A&M University Kingsville</i>	10.025	S19-0906	-	19,482
Wildlife Services	10.028		-	14,611
<i>Passed through from Archbold Expeditions</i>	10.028	AP20WSHQ000C012	-	28,089
<i>Passed through from Mississippi State University</i>	10.028	080300.330688.01	-	18,891
<i>Passed through from Mississippi State University</i>	10.028	080300.330877.01	-	20,905
Specialty Crop Block Grant Program - Farm Bill	10.170		16,040	2,703,867
<i>Passed through from Pennsylvania State University</i>	10.170	6064-UF-PDA-7029	-	13,624
<i>Passed through from Pennsylvania State University</i>	10.170	6078-UF-COP-7030	-	85,194
<i>Passed through from University of California, Riverside</i>	10.170	S-001303	-	45,921
Grants for Agricultural Research, Special Research Grants	10.200		-	2,393,149
<i>Passed through from Mississippi State University-SRAC</i>	10.200	AGR DTD 10-10-2019	-	53,808
<i>Passed through from Mississippi State University-SRAC</i>	10.200	AGR DTD 9-28-18	-	29,630

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Maine</i>	10.200	UMS1241	-	36,009
<i>Passed through from Virginia Tech</i>	10.200	422691-19300	-	34,609
Cooperative Forestry Research	10.202		-	1,072,374
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	4,177,191
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	1,947,046
Animal Health and Disease Research	10.207		-	49,451
Higher Education – Graduate Fellowships Grant Program	10.210		-	15,693
Small Business Innovation Research				
<i>Passed through from Culture Fuels Inc</i>	10.212	19-001	-	15,274
<i>Passed through from Farm Leather</i>	10.212	AGR00019082	-	28,458
<i>Passed through from GeoSpider, Inc.</i>	10.212	AGR00012366	-	9,472
<i>Passed through from GeoSpider, Inc.</i>	10.212	AGR00020140	-	26,512
<i>Passed through from TDA Research, Inc.</i>	10.212	BF.7101.005.UF.17.01	-	2,189
<i>Passed through from TDA Research, Inc.</i>	10.212	BF.7101.006.UF.18.01	-	23,702
<i>Passed through from Theratome Bio</i>	10.212	AGR00012862	-	23,525
Sustainable Agriculture Research and Education				
<i>Passed through from University of Georgia</i>	10.215	SUB00001575	-	13,361
<i>Passed through from University of Georgia</i>	10.215	SUB00001575	-	5,770
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002470	-	4,416
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	RD309-144/S001703	903	1,003
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001553	-	5,750
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001685	-	48,188
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001694	-	53,483
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001704	-	40,711
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001739	-	27,459
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001796	-	3,698
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001800	-	1,192
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001872	-	971
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002106	-	12,196
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002109	-	9,053
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002116	-	4,583
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002289	-	12,176
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002290	-	91
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002299	-	9,058
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002463	-	4,839
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002464	-	4,090
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002467	-	7,254
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002472	-	3,074
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002473	-	10,745

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002474	-	257
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	TEMP	-	95
1890 Institution Capacity Building Grants	10.216		37,760	843,730
<i>Passed through from Tuskegee University</i>	10.216	36 22091 462 76190	-	34,338
<i>Passed through from University of Arkansas Pine Bluff</i>	10.216	229-23-11011117	-	38,130
<i>Passed through from University of Maryland Eastern Shore</i>	10.216	2018-38821-27759	-	45,964
Higher Education - Institution Challenge Grants Program	10.217		-	63,750
Biotechnology Risk Assessment Research				
<i>Passed through from Michigan State University</i>	10.219	RC108990A	-	64,345
<i>Passed through from North Carolina State University</i>	10.219	2019-0194-03	-	41,985
Hispanic Serving Institutions Education Grants	10.223		83,411	203,689
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations				
<i>Passed through from Virginia Tech</i>	10.250	422740-19300	-	21,400
Consumer Data and Nutrition Research	10.253		-	12,857
Agricultural Market and Economic Research	10.290		-	11,613
Integrated Programs	10.303		-	107,833
<i>Passed through from University of Georgia</i>	10.303	SUB00001791	-	14,141
Organic Agriculture Research and Extension Initiative	10.307		226,717	797,745
<i>Passed through from Clemson University</i>	10.307	1880-207-2011599	-	54,931
<i>Passed through from Clemson University</i>	10.307	2050-207-2012799	-	63,442
<i>Passed through from University of Georgia</i>	10.307	SUB00001842	-	72,031
<i>Passed through from University of Wisconsin-Madison</i>	10.307	0000000620	-	40,898
Specialty Crop Research Initiative	10.309		2,057,566	7,573,644
<i>Passed through from Citrus Research and Development Foundation</i>	10.309	20-020C	-	87,923
<i>Passed through from Clemson University</i>	10.309	1939-207-2011761	-	335,892
<i>Passed through from Clemson University</i>	10.309	2169-207-2023550	-	150,320
<i>Passed through from Cornell University</i>	10.309	79598-10784	-	61,832
<i>Passed through from Cornell University</i>	10.309	88919-11308	-	57,126
<i>Passed through from Michigan State University</i>	10.309	RC111377E	-	13,618
<i>Passed through from Michigan State University</i>	10.309	RC111480UFL	-	98,063
<i>Passed through from North Carolina State University</i>	10.309	2016-1498-03	-	202,742
<i>Passed through from North Carolina State University</i>	10.309	2019-1455-01	-	92,724
<i>Passed through from North Carolina State University</i>	10.309	2020-0042-09	-	59,674
<i>Passed through from Pennsylvania State University</i>	10.309	S000223-NIFA	-	55,136
<i>Passed through from Rutgers State University</i>	10.309	0585 -PO# 900453	-	48,301
<i>Passed through from Rutgers State University</i>	10.309	0675-PP2018-Khachatriyan	-	111,241
<i>Passed through from Tennessee State University</i>	10.309	AGR DTD 1-27-21	-	2,792
<i>Passed through from Texas A&M Agrilife Research</i>	10.309	M1803481	-	2,344

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Texas A&M Agrilife Research	10.309	M1900022	-	39,263
Passed through from University of Arizona	10.309	433683	-	194,043
Passed through from University of California, Davis	10.309	A18-0496-S001	-	273,923
Passed through from University of California, Davis	10.309	A19-2073-S001	-	21,736
Passed through from University of California, Riverside	10.309	S000775	-	111,841
Passed through from University of California, Riverside	10.309	S000776	-	38,546
Passed through from University of California, Riverside	10.309	S-001118	-	138,397
Passed through from University of California, Riverside	10.309	S-001360	-	68,754
Passed through from University of California, Riverside	10.309	S-001382	-	10,167
Passed through from University of California, Riverside	10.309	S-001400	-	16,397
Passed through from University of California, Santa Cruz	10.309	A18-0425-S002-P0667295	-	196,395
Passed through from Yale University	10.309	GRI11324 (CON-80002738)	-	14,738
Agriculture and Food Research Initiative (AFRI)	10.310		3,326,159	12,522,081
Passed through from Clemson University	10.310	2263-207-2014379	-	909
Passed through from Cornell University	10.310	84146-11045	-	25,704
Passed through from Cornell University	10.310	87690-11322	-	9,409
Passed through from Johns Hopkins Bloomberg School of Public Health	10.310	2003791674	-	140,635
Passed through from Kansas State University	10.310	S19003	-	55,310
Passed through from North Carolina State University	10.310	2015-0097-18	-	10,827
Passed through from North Carolina State University	10.310	2017-1986-01	-	1
Passed through from North Carolina State University	10.310	2019-1507-18	-	37,533
Passed through from North Carolina State University	10.310	2021-0389-03	-	30,390
Passed through from Oklahoma State University	10.310	2-569140-UFL	-	35,490
Passed through from Rutgers State University	10.310	SUB1071-PO 1160318	-	89,399
Passed through from Texas A&M Agrilife Research	10.310	M1802421	-	13,819
Passed through from Texas A&M Agrilife Research	10.310	M2002482	-	9,761
Passed through from Texas Tech University	10.310	21A530-02	-	32,351
Passed through from University of California, Davis	10.310	A20-4224-S002	-	56,153
Passed through from University of California, Davis	10.310	A21-0187-S001	-	42,099
Passed through from University of Connecticut	10.310	378123	-	24,594
Passed through from University of Delaware	10.310	54786	-	43,897
Passed through from University of Georgia	10.310	2018-09090	-	24,334
Passed through from University of Illinois Urbana-Champaign	10.310	095939-17547	-	9,277
Passed through from University of Kentucky	10.310	3200002534-20-035	-	13,526
Passed through from University of Tennessee	10.310	A15-0169-S007	-	3,885
Passed through from University of Vermont	10.310	29034SUBUCF	8,670	129,683
Passed through from University of Wisconsin-Madison	10.310	877K656	-	9,799
Passed through from Woodwell Climate Research Center	10.310	WOODWELL-JGx514-01	-	9,858

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STATE OF FLORIDA
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COVID-19 - Agriculture and Food Research Initiative (AFRI)	10.310	2021-0389-03	-	1,194
<i>Passed through from North Carolina State University</i>	10.311		-	96,116
Beginning Farmer and Rancher Development Program	10.326		-	82,750
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.328		-	4,300
National Food Safety Training, Education, Outreach, and Technical Assistance Competitive Grants Program	10.329		42,420	276,308
Crop Protection and Pest Management Competitive Grants Program	10.329	17-EPP-205193-UF	-	221
<i>Passed through from Auburn University</i>	10.329	1971-207-2012221	-	2,447
<i>Passed through from Clemson University</i>	10.329	2016-3101-01	-	187
<i>Passed through from North Carolina State University</i>	10.329	2018-3200-03	-	14,825
<i>Passed through from North Carolina State University</i>	10.329	2018-3200-22	-	28,907
<i>Passed through from North Carolina State University</i>	10.329	2018-3200-29	-	1,869
<i>Passed through from North Carolina State University</i>	10.329	2018-3200-30	-	4,541
<i>Passed through from Pennsylvania State University</i>	10.329	S000618-USDA	-	5,598
<i>Passed through from Rensselaer Polytechnic Institute</i>	10.329	A19-0053-S002	-	17,481
<i>Passed through from University of Georgia</i>	10.329	SUB00001805	-	4,869
<i>Passed through from University of Georgia</i>	10.329	SUB00002400	-	3,258
Alfalfa and Forage Research Program	10.330	SUB00001546	-	9,131
<i>Passed through from University of Georgia</i>	10.330	SUB00002140	-	8,232
<i>Passed through from University of Georgia</i>	10.330	862K5-40	-	10,343
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	67,102
Cooperative Extension Service	10.500	14674	-	463,370
<i>Passed through from University of Arkansas</i>	10.500		-	16,389
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	761,882
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	AWD DTD 04-08-2020	-	40,411
<i>Passed through from Agri-Safe Network</i>	10.525		-	
Farm to School Grant Program	10.575	Consultant Agreement	-	4,232
<i>Passed through from Education Fund</i>	10.604	AGR DTD 12-19-2019	-	166,177
Technical Assistance for Specialty Crops Program	10.604	0923-TASC18-UFL	-	15,121
<i>Passed through from Florida Citrus Packers</i>	10.652		-	97,137
<i>Passed through from Rutgers State University</i>	10.664		-	93,359
Forestry Research	10.674	2019010	-	16,275
Cooperative Forestry Assistance	10.675		-	143,610
Wood Utilization Assistance				
<i>Passed through from University of Puerto Rico Rio Piedras Campus</i>				
Urban and Community Forestry Program				

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Forest Health Protection	10.680		-	129,588
Partnership Agreements	10.699		-	19,385
<i>Passed through from Sandia National Laboratories</i>		PO 2232743		8,766
Soil and Water Conservation	10.902		-	94,544
<i>Passed through from National Fish and Wildlife Foundation</i>		2004-20-069750		62,192
<i>Passed through from US Endowment for Forestry & Communities, Inc.</i>		E18-28		155,771
Soil Survey	10.903		-	2,734
Environmental Quality Incentives Program	10.912		-	11,199
Agricultural Statistics Reports	10.950		-	50,957
Other Federal Awards	10.RD	024845	811	856
	10.RD	024850	-	3,227
	10.RD	026692	-	4,777
	10.RD	026700	-	44,117
	10.RD	16267022-01	-	32,745
	10.RD	16-JV-11242306-050	-	45,824
	10.RD	17-JV-11221636-115	-	1,872
	10.RD	17-JV-11330129-103	-	3,105
	10.RD	17-PA-11080500-027	-	10,580
	10.RD	19-JV-11221636-069	-	62,583
	10.RD	19PA11080500339	-	46,631
	10.RD	20-JV-11221633-088	-	19,754
	10.RD	20-JV-11330170-046	-	2,005
	10.RD	20-PA-11080500-098	-	24,601
	10.RD	27388	-	7,571
	10.RD	27429	-	34,539
	10.RD	27430	-	38,560
	10.RD	27431	-	6,271
	10.RD	27433	-	20,296
	10.RD	27437	-	7,101
	10.RD	58-3060-6-033	-	17,885
	10.RD	59-6034-9-006	-	139,812
	10.RD	NI17HMFPPXXXG044	-	190
<i>Passed through from California Citrus Research Board</i>		20-5200-168B	-	90,683
<i>Passed through from Foundation for Food and Agriculture</i>		549058	10,546	122,182
<i>Passed through from NatureServe</i>		FL-053-FY21	-	5,357
<i>Passed through from NatureServe</i>		FL-054-FY21	-	6,996
<i>Passed through from North Carolina State University</i>		2021-0200-03	-	14,873
<i>Passed through from Potatoes USA</i>		21-77	-	18,573

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Georgia</i>	10.RD	SUB00002018	-	49,834
<i>Passed through from University of Georgia SARE/ACE</i>	10.RD	SUB00002142	-	3,664
<i>Passed through from University of Georgia SARE/ACE</i>	10.RD	SUB00002288	-	793
<i>Passed through from University of Georgia SARE/ACE</i>	10.RD	SUB00002293	3,175	83,226
<i>Passed through from University of Georgia SARE/ACE</i>	10.RD	SUB00002469	-	2,773
<i>Passed through from University of Georgia SARE/ACE</i>	10.RD	Temporary	-	1,241
Total Research And Development Programs Cluster:			6,375,736	51,618,105
SNAP Cluster:				
Supplemental Nutrition Assistance Program	10.551		-	8,552,863,428
COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	COVID-19 - 202121S901845	-	11,881,209
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		6,713,985	107,464,437
	10.561	ARRA - YLF16	-	2,690,795
<i>Passed through from CareerSource Gulf Coast</i>	10.561	21-GCSC-SNAP	-	2,050
Total SNAP Cluster:			6,713,985	8,674,901,919
TOTAL U. S. DEPARTMENT OF AGRICULTURE			1,930,524,124	11,644,580,955
U. S. DEPARTMENT OF COMMERCE				
NOAA Mission-Related Education Awards	11.008		-	113,531
<i>Passed through from Santa Rosa County School Board</i>	11.008	NA19NMF0080031	-	3,954
Ocean Exploration				
<i>Passed through from National Marine Sanctuary Foundation</i>	11.011	18-08-B-187	-	83
<i>Passed through from National Marine Sanctuary Foundation</i>	11.011	21-01-D-304	-	3,138
Integrated Ocean Observing System (IOOS)	11.012		39,303	252,135
<i>Passed through from Texas A&M University</i>	11.012	02-S160280	-	6,000
Cluster Grants	11.020		23,469	202,337
Bipartisan Budget Act of 2018	11.022		161,961	1,268,954
Economic Development Technical Assistance	11.303		-	113,785
Interjurisdictional Fisheries Act of 1986	11.407		-	155,454
Sea Grant Support	11.417		139,464	2,085,589
<i>Passed through from Stetson University</i>	11.417	AGR DTD 06-09-2020	-	1,514
<i>Passed through from University of Southern Mississippi</i>	11.417	8006588-R/SFA-AJMG-27- Am	28,501	110,241
<i>Passed through from University of Southern Mississippi</i>	11.417	USM-8006133-R/RCE-12 (UF)	-	21,543
Coastal Zone Management Administration Awards	11.419		567,755	3,252,329
Coastal Zone Management Estuarine Research Reserves	11.420		405,250	2,721,030
<i>Passed through from Florida Department of Environmental Protection</i>	11.420	G5520	-	478,061
Marine Sanctuary Program	11.429		-	67,112

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes				
<i>Passed through from University of Miami</i>	11.432	OS00000230 PO#SPC-000582	-	36,025
<i>Passed through from University of Miami</i>	11.432	PO SPC-001766 /OS00000602	-	23,805
Marine Fisheries Initiative	11.433		-	277,083
Cooperative Fishery Statistics	11.434		-	2,668,663
Southeast Area Monitoring and Assessment Program	11.435		-	232,170
Marine Mammal Data Program	11.439		-	34,917
Regional Fishery Management Councils	11.441		-	16,834
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		-	587,671
<i>Passed through from University of Southern Mississippi</i>	11.451	USM-CR05842-002 (DOC NA17NOS4510093)	-	6,127
Unallied Industry Projects	11.452		10,361	22,918
Unallied Management Projects	11.454		-	76,003
Unallied Science Program	11.472		192,092	985,818
<i>Passed through from Georgia Department of Natural Resources</i>	11.472	NA19NMF0220003	-	3,040
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	342,967
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		-	40,380
<i>Passed through from Mote Marine Laboratories</i>	11.478	193-549-2	-	27,102
<i>Passed through from Texas A&M University</i>	11.478	M2003385	-	22,045
Coral Reef Conservation Program	11.482		-	883,021
<i>Passed through from The Nature Conservancy</i>	11.482	FL-FWC-111020-1	-	12,270
State and Local Implementation Grant Program	11.549		-	1,038
Measurement and Engineering Research and Standards	11.609		-	33,033
Marine Debris Program				
<i>Passed through from National Fish And Wildlife Foundation</i>	11.999	0319.20.067257	-	230,018
Other Federal Awards	11.U03	1305M219CNWXX0010	-	333,540
	11.U03	ASAPS Challenge	-	10,824
	11.U03	Award Letter Dated 12/09/2020	-	8,999
<i>Passed through from Consortium for Ocean Leadership</i>				
<i>Passed through from Dakota Consulting Inc</i>	11.U03	PO Number 00000585	-	43,899
<i>Passed through from Earth Networks</i>	11.U03	NOAA-DG133W10NC2029	-	11,611
<i>Passed through from University of Mississippi</i>	11.U03	21-03-029	-	5,161
Total Excluding Cluster:			1,568,156	17,833,772
Economic Development Cluster:				
COVID-19 - Economic Adjustment Assistance	11.307	COVID-19 - ED20ATL3070103	-	91,867
	11.307	COVID-19 - ED20ATL3070114	35,000	159,605

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Economic Adjustment Assistance	11.307		-	22,133,217
<i>Passed through from Southwest Florida Regional Planning Council</i>	11.307	21-3276	-	19,500
Total Economic Development Cluster:			35,000	22,404,189
Research And Development Programs Cluster:				
NOAA Mission-Related Education Awards				
<i>Passed through from North American Association for Environmental Education Inc</i>	11.008	NA18SEC0080002	-	5,659
Ocean Exploration	11.011		109,511	192,631
<i>Passed through from Duke University</i>	11.011	343-0760	-	3,653
<i>Passed through from Mote Marine Laboratory</i>	11.011	MML 105-320	-	14,733
<i>Passed through from Woods Hole Oceanographic Institution</i>	11.011	A101396	-	8,611
Integrated Ocean Observing System (IOOS)	11.012		-	16,692
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028).USF.CL.GLD.1	-	64,200
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028).USF.ML.GAPS	-	29,186
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)FAU.LC.GAPS	-	15,814
		MINIPROPOSAL.5		
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USF	-	54,823
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USF.MOOR	-	365,440
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USEML.OBS.1	-	29,176
<i>Passed through from Texas A&M University</i>	11.012	02-S160275	-	80,908
<i>Passed through from Texas A&M University</i>	11.012	M2001871	-	59,390
<i>Passed through from Texas A&M University</i>	11.012	M2001872	-	92,065
Broad Agency Announcement	11.015		-	75,799
Cluster Grants	11.020		-	41,332
Bipartisan Budget Act of 2018	11.022		-	267,184
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.022	NA19NOS0220015	-	57,557
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.022	NA19OAR0220191	70,571	40,820
Economic Development Technical Assistance	11.303		-	188,412
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		-	430,072
<i>Passed through from University of Southern Mississippi</i>	11.400	USM-8006122-02.01	-	336,021
COVID-19 - Sea Grant Support	11.417		-	99,988
		COVID-19 - NA18OAR4170085		
Sea Grant Support	11.417		398,997	1,419,208
<i>Passed through from Mississippi State University</i>	11.417	016200.320565.03	-	14,162
<i>Passed through from S.C. Sea Grant Consortium</i>	11.417	R/CF-1a	-	60,533
<i>Passed through from Texas A&M Research Foundation</i>	11.417	18-06 548001-1000	-	27,800
<i>Passed through from Texas A&M University</i>	11.417	18-11 548001-1000	-	7,255
<i>Passed through from Texas A&M University</i>	11.417	M1802924	-	15,338
<i>Passed through from Texas A&M University Corpus Christi</i>	11.417	M1903191	-	7,930

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of California, Santa Barbara</i>	11.417	KK2019	-	29,453
<i>Passed through from University of Puerto Rico</i>	11.417	P2018-2019-002	-	20,077
<i>Passed through from University of Southern Mississippi</i>	11.417	USM-GR05879-001	-	31,395
<i>Passed through from Virginia Institute of Marine Science</i>	11.417	721587-712683	-	64,181
<i>Coastal Zone Management Administration Awards</i>	11.419	SUBK00014240 U M PO#	-	17,472
<i>Passed through from University of Michigan</i>	11.419	3006199628	3,248	51,479
<i>Passed through from University of Michigan</i>	11.419	SUBK00014848	-	31,785
<i>Coastal Zone Management Estuarine Research Reserves</i>	11.420		-	121,682
<i>Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program</i>	11.427		29,671	169,126
<i>Passed through from Clemson University</i>	11.427	2223-208-2014110	-	10,650
<i>Passed through from Florida Institute of Technology</i>	11.427	202548(FAU)	-	6,146
<i>Passed through from University of South Carolina</i>	11.427	19-3738 PO#2000042841	-	41,557
<i>Marine Sanctuary Program</i>				
<i>Passed through from Global Foundation for Ocean Exploration</i>	11.429	PO: 01-01-2019-003-FAU	-	7,408
<i>Climate and Atmospheric Research</i>	11.431		110,038	275,365
<i>Passed through from University of Hawaii</i>	11.431	MA1318	-	15,708
<i>National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes</i>	11.432		41,353	642,202
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01B	-	61,394
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01C	-	119,242
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01D	-	242,781
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01F	-	593
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01G	-	24,749
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01H	-	17,580
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01I	-	49,928
<i>Passed through from University of Miami</i>	11.432	OS00000172/SPC-000174	-	155,424
<i>Passed through from University of Miami</i>	11.432	OS00000229/SPC-001151	-	23,616
<i>Passed through from University of Miami</i>	11.432	PO - SPC-001311 / Subaward No: OS00000164	-	71,088
<i>Passed through from University of Miami</i>	11.432	SPC-000413	-	81,483
<i>Passed through from University of Miami</i>	11.432	SPC-000604	-	155,360
<i>Passed through from University of Miami</i>	11.432	SPC-000608	-	62,260
<i>Passed through from University of Miami</i>	11.432	SPC-000619	16,127	16,127
<i>Passed through from University of Miami</i>	11.432	SPC-000919 / PTE: NA150AR4320064	-	19,267
<i>Passed through from University of Miami</i>	11.432	SPC-000921	-	73,344
<i>Passed through from University of Miami</i>	11.432	SPC-001136 / NA150AR4320064	20,000	23,279

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Miami</i>	11.432	SPC-001195	8,382	11,159
<i>Passed through from University of Miami</i>	11.432	SPC001251	-	89,178
Marine Fisheries Initiative	11.433		15,000	152,150
<i>Passed through from Mote Marine Laboratory and Aquarium</i>	11.433	MML 110-606	-	4,089
Southeast Area Monitoring and Assessment Program	11.435		-	80,538
Pacific Fisheries Data Program				
<i>Passed through from Pacific States Marine Fisheries Commission</i>	11.437	PSMFC Grant No. 21-058G, PSMFC Job No. 1125AN.21	-	67,200
Marine Mammal Data Program				
<i>Passed through from North Slope Borough</i>	11.439	Contract No. 2021-098	-	23,545
Regional Fishery Management Councils				
<i>Passed through from Gulf of Mexico Fishery Management Council</i>	11.441	NAI 5NMF4410011	-	26,683
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		32,815	359,585
<i>Passed through from Louisiana State University</i>	11.451	PO-0000038938	-	11,609
<i>Passed through from Nova Southeastern University</i>	11.451	331772	-	100,121
<i>Passed through from Nova Southeastern University</i>	11.451	331772 Romero	-	416
<i>Passed through from University of Southern Mississippi</i>	11.451	USM-GR05833-01	-	23,134
<i>Passed through from University of Southern Mississippi</i>	11.451	USM-GR05842-003	-	46,748
Unallied Management Projects	11.454		-	363,410
<i>Passed through from Texas A&M University Corpus Christi</i>	11.454	M1900116	-	4,166
Weather and Air Quality Research	11.459		-	241,903
<i>Passed through from University of Mississippi</i>	11.459	20-10-012	-	3,129
Habitat Conservation				
<i>Passed through from National Fish And Wildlife Foundation</i>	11.463		-	17,480
<i>Passed through from National Marine Sanctuary Foundation</i>	11.463	3002.20.070614	-	32,184
<i>Passed through from The Children's Oncology Group</i>	11.463	21-02-D-308	-	7,233
Applied Meteorological Research	11.463	AGR00019966	-	27,514
Unallied Science Program	11.468		37,527	305,497
<i>Passed through from Alaska Department of Fish and Game</i>	11.472	Agreement CT 180000355	-	6,748
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2019-UFL	-	1
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2020-CFK	-	51,147
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2020-UFL	-	58,748
<i>Passed through from University of Southern Mississippi</i>	11.472	8006333-03.01 UF	-	27,993
Office for Coastal Management	11.472		-	142,383
<i>Passed through from Santa Rosa County</i>	11.473	AGR DTD 02-10-2020	-	2,622
<i>Passed through from Santa Rosa County Florida</i>	11.473	NAI7NOS4730140	-	2,181
<i>Passed through from Sociedad Ambiente Marino</i>	11.473	2020-01	-	23,812
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		406,013	759,079

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from George Mason University</i>	11.478	E2039522	-	3,912
<i>Passed through from Lehigh University</i>	11.478	543829-78003	-	2,072
<i>Passed through from Mote Marine</i>	11.478	193-549-5	-	64,516
<i>Passed through from University of Washington</i>	11.478	UWSC11082	-	103,194
<i>Passed through from Woods Hole Oceanographic Institute</i>	11.478	A101467	-	554
Educational Partnership Program	11.481		1,832,053	3,089,816
Coral Reef Conservation Program				
<i>Passed through from National Fish and Wildlife Foundation</i>	11.482	0302.18.070593	-	10,000
<i>Passed through from National Fish And Wildlife Foundation</i>	11.482	030220068838	-	2,702
<i>Passed through from Nature Conservancy</i>	11.482	FCO-04162018-001	-	3,472
Measurement and Engineering Research and Standards	11.609		28,183	897,478
<i>Passed through from The Regents of University of California</i>	11.609	S000949	-	28,175
Manufacturing Extension Partnership				
<i>Passed through from MAF Center for Advanced Manufacturing Excellence</i>	11.611	70NANB15H041	-	3
Science, Technology, Business and/or Education Outreach	11.620		50,000	228,016
Marine Debris Program				
<i>Passed through from Eckerd College</i>	11.999	NOAA-NOS-ORR-2020-2006200	-	10,813
COVID-19 - Other Federal Awards				
<i>Passed through from ECS Federal, LLC</i>	11.RD	20000798	-	199,118
Other Federal Awards	11.RD	1305M219PNFFN0374	-	61,912
	11.RD	1305M220PNFFN0463	-	5,732
	11.RD	1305M320PNFFS0227	-	52,053
	11.RD	1305M320PNRMA0545	-	20,508
	11.RD	1333LB19C00000062	-	4,806
	11.RD	1333MF18PNFFN0026	-	8,766
	11.RD	1333MF21PNFFN0097	-	18,432
	11.RD	1333ND19PNB730233	108,256	299,606
	11.RD	Contract Number	-	4,040
	11.RD	1305M319PNFFS0260	-	
	11.RD	MOA-2019-	-	1,501,620
	11.RD	090/11795/NCND6012-20-0001	-	
	11.RD	MOU PR095	-	7,543
	11.RD	SUB00002467	-	7,763
	11.RD	Prime#NA180AR4170085	-	
<i>Passed through from Coastal Carolina University</i>	11.RD	CCU No. 31-2085 / Task	-	116,088
<i>Passed through from ECS Federal, LLC</i>	11.RD	Order S2017-0113	-	
	11.RD	PO 19001574	-	850

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from ECS Federal, LLC</i>	11.RD	UFL-Asche-21	-	4,582
<i>Passed through from Gulf of Mexico Fishery Management Council</i>	11.RD	AGR DTD 12-16-19	-	55,141
<i>Passed through from National Fish And Wildlife Foundation</i>	11.RD	031820069154	-	10,911
<i>Passed through from Synoptic Data PBC</i>	11.RD	TO No S2020-126	-	69,757
<i>Passed through from TDI-Brooks International, Inc.</i>	11.RD	None	-	607
<i>Passed through from Texas A&M University</i>	11.RD	18-02 548001-1000	-	77,909
<i>Passed through from Western Pacific Regional Fishery Management Council</i>	11.RD	19-turtle-005	-	121,261
<i>Passed through from Western Pacific Regional Fishery Management Council</i>	11.RD	21-turtle-03	-	11,645
<i>Passed through from Woods Hole Oceanographic Institution</i>	11.RD	E122438	-	2,310
Total Research And Development Programs Cluster:			3,317,745	17,036,661
TOTAL U. S. DEPARTMENT OF COMMERCE			4,920,901	57,274,622
U. S. DEPARTMENT OF DEFENSE				
Procurement Technical Assistance For Business Firms	12.002		21,585	654,504
<i>Passed through from Rhodes & Brito Architects</i>	12.002	WO-0079	-	23,676
Protection, Clearing and Straightening Channels	12.109		-	18,303
<i>Passed through from Underwater Engineering Services</i>		Prime Agreement W912-EP-19-C-0018 (Option Year 2)	-	991,193
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	-
Collaborative Research and Development	12.114		-	1,384
<i>Passed through from Battelle Memorial Institute</i>	12.114	US001-0000760395	-	8,021
<i>Passed through from Battelle Memorial Institute</i>	12.300	US001-0000775166	-	45,248
Basic and Applied Scientific Research	12.330		-	200,263
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.400		-	1,268,676
Military Construction, National Guard	12.401		-	42,814,143
National Guard Military Operations and Maintenance (O&M) Projects	12.404		-	4,313,411
National Guard ChalleNGe Program	12.420		-	275,855
Military Medical Research and Development	12.420	PO# 7000001304	118,642	8,703
<i>Passed through from Baylor College of Medicine</i>	12.420	4669	-	38,364
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>			-	-
The Language Flagship Grants to Institutions of Higher Education	12.550	0054-UFL-24-AFLI-280-PO4	-	231,634
<i>Passed through from Institute of International Education</i>	12.550	0054-UFL-24-AFLI-280-PO5	-	157,843
<i>Passed through from Institute of International Education</i>	12.598		57,956	707,786
Centers for Academic Excellence	12.617		-	44,512
Economic Adjustment Assistance for State Governments	12.620		-	262,943
Troops to Teachers Grant Program	12.630		-	-
Basic, Applied, and Advanced Research in Science and Engineering		None	-	28,449
<i>Passed through from Technology Student Association</i>			-	-

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Technology Student Association</i>	12.630	W911SR-15-2-0001	-	38,828
Legacy Resource Management Program	12.632		-	393,077
Air Force Defense Research Sciences Program	12.800		-	21,660
Information Security Grants	12.902		-	118,394
<i>Passed through from Cal State San Bernardino University Enterprises Corporation</i>	12.902	H98230-20-1-0292	733	50,534
<i>Passed through from Fordham University</i>	12.902	FORD0062-30353	-	25,062
GenCyber Grants Program	12.903		-	101,838
CyberSecurity Core Curriculum	12.905		-	193,137
<i>Passed through from Mohawk Valley Community College</i>	12.905	H98230-20-1-0311	-	57,932
Research and Technology Development				
<i>Passed through from Cary Institute of Ecosystem Studies</i>	12.910	3385/200202062	-	12,669
Other Federal Awards	12.U04	10002.001.0001.01	-	39,710
	12.U04	10002.002.0001.01	-	171,364
	12.U04	10002.003	-	50,971
	12.U04	10002.004	-	39,760
	12.U04	10002.005	-	17,429
	12.U04	10002.006	-	17,471
	12.U04	10002.007	-	377,960
	12.U04	10002.008	-	82,941
	12.U04	10002.009	-	26,459
	12.U04	10002.010	-	20,177
	12.U04	10002.011	-	428,778
	12.U04	10002.012	-	103,797
	12.U04	10002.013	-	48,404
	12.U04	10002.014	-	1,769
	12.U04	10002.015	-	7,494
	12.U04	10002.016	-	12,702
	12.U04	10003.001	-	44,818
	12.U04	FA702219A0001	-	59,783
	12.U04	H98230-20-1-0196	-	39,578
	12.U04	M67854-17-D-2622	-	390,506
	12.U04	None	-	26,702
<i>Passed through from Defensewrx</i>	12.U04	10000.001.00	-	64,591
<i>Passed through from Defensewrx</i>	12.U04	10000.002.00	-	8,543
<i>Passed through from Defensewrx</i>	12.U04	10000.004.00	-	15,307
<i>Passed through from Defensewrx</i>	12.U04	10000.005	-	116,436
<i>Passed through from Defensewrx</i>	12.U04	10000.006	-	6,606
<i>Passed through from Defensewrx</i>	12.U04	10001.000.00	-	213,209

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Leitdos Biomedical Research Inc</i>	12.U04	PO: P010244962	-	73,802
<i>Passed through from Leitdos, Inc.</i>	12.U04	P010201739 TO 8	-	544,225
<i>Passed through from Lockheed Martin</i>	12.U04	PO 4104519208	-	2,493,304
<i>Passed through from Lockheed Martin</i>	12.U04	PO 4104761041	-	227,105
<i>Passed through from Modelithics, Inc.</i>	12.U04	FA8650-18-C-5405	-	20,010
<i>Passed through from Nimbis Services</i>	12.U04	NIMBIS-F-1605-UF	146,205	309,641
<i>Passed through from NSWC Indian Head EOD Technology Division</i>	12.U04	N0017420P0113	-	60,719
<i>Passed through from NSWC Indian Head EOD Technology Division</i>	12.U04	N0017420P0175	-	94,225
<i>Passed through from NSWC Indian Head EOD Technology Division</i>	12.U04	N0017421P0102	-	6,981
<i>Passed through from NSWC Indian Head EOD Technology Division</i>	12.U04	N0017421P0107	-	20,256
<i>Passed through from PolyMaterials App. LLC</i>	12.U04	FA86491P0029	-	31,934
<i>Passed through from PolyMaterials App. LLC</i>	12.U04	HQ086020C7010	-	60,057
<i>Passed through from The Trustees of the Stevens Institute of Technology</i>	12.U04	2102964-14	-	624
<i>Passed through from Underwater Engineering Services</i>	12.U04	Prime Agreement W912-EP-19-C-0018	-	100,112
Total Excluding Cluster:			345,121	59,584,302
Research And Development Programs Cluster:				
Procurement Technical Assistance For Business Firms	12.002		-	74,833
Conservation and Rehabilitation of Natural Resources on Military Installations Flood Plain Management Services	12.005		-	20,690
<i>Passed through from APM Institute</i>	12.104	SC2019-12-19	-	3,868
Collaborative Research and Development	12.114		-	72,423
<i>Passed through from Hepburn and Sons LLC</i>	12.114	2019-376-02-FSU	-	27,839
Basic and Applied Scientific Research	12.300		3,209,358	19,803,197
<i>Passed through from Clemson University</i>	12.300	2205-202-2023940	-	75,130
<i>Passed through from Cornell University</i>	12.300	78559-10700	-	392,134
<i>Passed through from Florida Institute For Human And Machine Cognition</i>	12.300	202001001.UF001	-	113,149
<i>Passed through from Georgia State University</i>	12.300	SP00012914-04	-	115,061
<i>Passed through from Massachusetts Institute of Technology</i>	12.300	S4958-PO417317	-	194,307
<i>Passed through from MSRD</i>	12.300	W91ISR-14-2-0001	-	116,557
<i>Passed through from Northwestern University</i>	12.300	SP0042757PROJ0012040	-	76,788
<i>Passed through from OptoXense Inc</i>	12.300	OAI-VATO5-18093	-	7,997
<i>Passed through from South Dakota School of Mines & Technology</i>	12.300	SDSMT-FAU 20-20	-	5,664
<i>Passed through from The Regents of University of California</i>	12.300	0160 G VAS26	-	50,353
<i>Passed through from Universidad De Concepcion</i>	12.300	N00014-17-1-2606	-	24,406
<i>Passed through from University of Alaska, Fairbanks</i>	12.300	UA 21-0010	-	33,335
<i>Passed through from University of California, Davis</i>	12.300	A18-0471-S002	-	138,057
<i>Passed through from University of Miami</i>	12.300	SPC-001248	-	57,358

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Michigan	12.300	SUBK00013797	-	18,712
Passed through from University of Missouri	12.300	C00053045-1	-	139,786
Passed through from University of Rochester	12.300	417031/URFAO: GRS10618	-	26,600
Passed through from University of Southern California	12.300	124666613	-	66,536
Passed through from University of Tennessee	12.300	N00164-20-2008-Florida	-	18,315
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.300		-	108,324
Scientific Research - Combating Weapons of Mass Destruction	12.351		562,891	1,671,621
Passed through from CUBRC, Inc.	12.351	08036S2	-	125,638
Passed through from Northern Arizona University	12.351	1003421-01	-	11,380
Passed through from Pennsylvania State University	12.351	SA21-02	-	112,885
Passed through from University of California, Los Angeles	12.351	0518 G UB676	-	8
COVID-19 - Pest Management and Vector Control Research	12.355	COVID-19 - W911QY2010003 P00001	-	13,568
Research on Chemical and Biological Defense	12.360		-	19,739
Passed through from Nova Southeastern University	12.420	W912HZ-19-2-0014	-	13,266,071
Military Medical Research and Development	12.420		3,050,939	
Passed through from American Burn Association	12.420	AGR DTD 05-09-2013	-	36,795
Passed through from Board of Regents Nevada System of Higher Education	12.420	GR06141	-	127,528
Passed through from Citizens United for Research in Epilepsy	12.420	AGT DTD 07-20-2018	-	229,456
Passed through from Coalition for National Trauma Research	12.420	NTI-CLOTT17-13	45,760	65
Passed through from National Trauma Research	12.420	NTI-CLOTT17-14	-	6,783
Passed through from Dana-Farber Cancer Institute	12.420	3089001	-	4,003
Passed through from Gryphon Bio, Inc.	12.420	AGR00016311	-	175,598
Passed through from H. Lee Moffitt Cancer Center & Research Institute	12.420	12-20439-99-01-G1	-	16,336
Passed through from Mainsream Engineering Corporation	12.420	AR0075E	-	1,428
Passed through from Mario Negri Institute	12.420	AGR00017303	-	28,982
Passed through from North Florida Foundation For Research And Education	12.420	100-1153985-84735	-	41,460
Passed through from Ocean State Research Institute	12.420	W81XWH1910800	-	212
Passed through from Phoenix Pharamalabs	12.420	Subaward Agreement W81-01	-	95,881
Passed through from SUNY Downstate Medical Center	12.420	100-1153985-84735	-	253,929
Passed through from University of Arizona	12.420	559377	-	17,734
Passed through from University of California, San Diego	12.420	96450890;MP Inv# S9001964	-	137,644
Passed through from University of California, San Francisco	12.420	111312sc	-	78,385
Passed through from University of California, San Francisco	12.420	8598sc	-	178,611
Passed through from University of California, San Francisco	12.420	R-21-0007	-	9,745
Passed through from University of Houston	12.420	1802254	-	32,717
Passed through from University of Maryland Baltimore	12.420	SUBK00002998	-	8,711
Passed through from University of Michigan	12.420	P#3005983627	-	

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Passed through from University of North Texas	12.420	W81XWH910757 Subaward No. RF70031-2019-0387	-	59,892
Passed through from University of Texas, Dallas	12.420	1604938	-	97,307
Basic Scientific Research	12.431		1,028,277	9,779,435
Passed through from California State University, Fullerton	12.431	S-7262-UCF	-	43,034
Passed through from Colorado State University	12.431	G-45017-1	-	21,971
Passed through from Northeastern University	12.431	504108-78052; Prime #W911NF15-2-0026	-	133
Passed through from Northeastern University	12.431	598391-78051	-	154,801
Passed through from Northwestern University	12.431	SP0043247-PROJ0012178	-	64,426
Passed through from Stanford University	12.431	62370414-158556	-	35,411
Passed through from The College of William and Mary	12.431	Subaward No. 743031-1	-	69,903
Passed through from The Regents of University of California	12.431	00008555	-	191,084
Passed through from University of Southern California	12.431	120390648	-	27,085
Passed through from University of Southern California	12.431	87889593	-	140,670
Passed through from Virginia Commonwealth University	12.431	FP00006199-SA001	-	15,416
Centers for Academic Excellence	12.598		18,260	410,465
Passed through from University of Southern California	12.598	PO 10933504	-	15,900
Basic, Applied, and Advanced Research in Science and Engineering	12.630		128,753	5,135,035
Passed through from Advanced Functional Fabrics of America	12.630	079979851	6,990	10,162
Passed through from Advanced Functional Fabrics of America	12.630	Task Order Number: 001	-	2,163
Passed through from Advanced Regenerative Manufacturing Institute, Inc.	12.630	T0048	-	445,976
Passed through from Cole Engineering Services, Inc	12.630	2018DD00204 TASK ORDER 0	-	32,180
Passed through from Florida Institute for Human and Machine Cognition, Inc.	12.630	W91 INF-20-2-0102	-	45,293
Passed through from North Carolina State University	12.630	2020-2985-01	-	35,855
Passed through from Ohio State University	12.630	TEMP	-	3,395
Passed through from University of Utah	12.630	PO# U000237535; Prime#W911NF-12-2-0023	-	72,944
Passed through from US Department of Army Legacy Resource Management Program	12.630	W912HZ-20-2-0010	-	100,630
Uniformed Services University Medical Research Projects	12.632	FL-FSU-071020	-	9,563
Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine	12.750	4733	-	2,400
Air Force Defense Research Sciences Program	12.800	FA2386-17-1-4070	3,279,904	14,103,398
Passed through from Asian Office of Aerospace R&D	12.800	I(GG014576)	-	93,477
Passed through from Columbia University	12.800	S646	-	8,587
Passed through from Creare, LLC	12.800		-	13,540

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<i>Passed through from Harvard University</i>	12.800	Subaward No. 136055-5116093	-	14,082
<i>Passed through from Montana State University</i>	12.800	421225C120	4,093	6,241
<i>Passed through from Ohio State University</i>	12.800	60052492	-	371,786
<i>Passed through from Ohio State University</i>	12.800	60059972	-	161,881
<i>Passed through from Oklahoma State University</i>	12.800	1-581200-USF	-	25,864
<i>Passed through from Osaka City University</i>	12.800	FA2386-17-1-4040	-	54,947
<i>Passed through from Pennsylvania State University</i>	12.800	0049-SA-26809-0322	-	24,959
<i>Passed through from Rensselaer Polytechnic Institute</i>	12.800	A12831	-	26,068
<i>Passed through from University of Colorado at Boulder</i>	12.800	1557964	-	9,716
<i>Passed through from University of Connecticut</i>	12.800	KFS# 5632070/PO# 110071	-	613,337
<i>Passed through from University of Southern California</i>	12.800	136795601	-	74,758
<i>Passed through from University of Utah</i>	12.800	10042547-FL/PO U000176090	-	53,086
<i>Passed through from Virginia Tech</i>	12.800	450519-19300	-	20,071
COVID-19 - Air Force Defense Research Sciences Program	12.800	COVID-19 - FA8651-20-2-0001	-	4,548,677
	12.800	COVID-19 - FA9550-17-1-0380	34,125	96,248
	12.800	COVID-19 - FA9550-18-1-0391	87,651	112,569
	12.800	COVID-19 - FA9550-19-1-0023	-	166,996
	12.800	COVID-19 - FA9550-20-1-0253	-	27,234
Mathematical Sciences Grants	12.901		-	18,235
Information Security Grants	12.902		-	416,418
CyberSecurity Core Curriculum	12.905		374,557	880,527
<i>Passed through from Dakota State University</i>	12.905	H98230-20-1-0414/266-840269	-	17,439
<i>Passed through from Mississippi State University</i>	12.905	193002.361534.01	-	35,711
<i>Passed through from University of Colorado</i>	12.905	Subaward 20-144-001 - FA1N H98230200385	-	48,693
<i>Passed through from University of Louisville</i>	12.905	ULRF_20-1034-03	-	112,858
Research and Technology Development	12.910		1,100,175	5,808,370
<i>Passed through from Florida Institute of Technology</i>	12.910	202394	-	22,726
<i>Passed through from Georgia Institute of Technology</i>	12.910	AWD-102938-G1 PO-5023763	-	171,352
<i>Passed through from Georgia Institute of Technology</i>	12.910	D9080-G1	-	60,697

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<i>Passed through from Georgia Institute of Technology</i>	12.910	HR001117C0124	-	21,332
<i>Passed through from Ginkgo Bioworks Inc.</i>	12.910	HR001120C0073	-	233,805
<i>Passed through from Leidos, Inc.</i>	12.910	P010171146	-	32,073
<i>Passed through from Massachusetts Institute of Technology</i>	12.910	26996	-	143,630
<i>Passed through from Netrias</i>	12.910	20-002	-	25,402
<i>Passed through from Ocius Technologies LLC</i>	12.910	D16PC00085; Prime# D17PC00289	-	122,335
<i>Passed through from Ohio State University</i>	12.910	60070809	-	304,901
<i>Passed through from Pennsylvania State University</i>	12.910	5661-UF-DARPA-0055	-	724
<i>Passed through from Texas A&M University</i>	12.910	M2000469	-	36,032
<i>Passed through from The Regents of University of California</i>	12.910	111471014	191,874	245,246
<i>Passed through from University of Arizona</i>	12.910	473261	-	176,348
<i>Passed through from University of Ottawa</i>	12.910	520131-01	-	40,969
<i>Passed through from University of Pennsylvania</i>	12.910	4356818	-	204,303
<i>Passed through from University of Pittsburgh</i>	12.910	AWD00003763 (417601-3)	-	1,085
<i>Passed through from University of Southern California</i>	12.910	.98330462/PO10642823	-	193,288
<i>Passed through from University of Texas at Dallas</i>	12.910	1705120/PO S232871	-	231,463
<i>Passed through from Washington University</i>	12.910	WU-21-67 /PO 2940168K	-	139,102
<i>Passed through from Wesleyan University</i>	12.910	WESU5011106128	-	2,242
COVID-19 - Other Federal Awards	12.RD	TO No FA8651-20-F-1025	-	371,840
Other Federal Awards	12.RD	000072	-	60,593
	12.RD	AWD00000225	-	151
	12.RD	AWD00000226	-	245
	12.RD	B80718	-	24,789
	12.RD	FA252118P0126	-	4,388
	12.RD	FA252120P0042	-	46,444
	12.RD	FA282319CA041	-	205,407
	12.RD	FA702219CA001	-	69,210
	12.RD	FA865018C7823	718,029	1,439,864
	12.RD	FA8650-18-C-7825	-	410,496
	12.RD	FA8650-20-C-1719	176,510	650,561
	12.RD	FA8651-16D031019-F1074	-	114,621
	12.RD	FA8651-17-F-1033	-	149,162
	12.RD	FA865119D0037	-	78,786
	12.RD	FA8651-19-D-0037 FA-19-F-	-	49,457
	12.RD	FA865119D0037/FA865119F 10	-	3,189

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Other Federal Awards	12.RD	FA865119D0037- FA865119F10	31,286	41,787
	12.RD	FA8651-19-F-1032	-	97,308
	12.RD	FA8651-20-2-0081	-	888
	12.RD	FA9451-20-C-0015	-	165,387
	12.RD	FA9451-20-C-0016	-	578,718
	12.RD	HHM402-20-C-0032	-	737,009
	12.RD	HM047619C0006	-	971
	12.RD	HR00112090049	132,817	428,210
	12.RD	HR00112090095	136,265	415,335
	12.RD	HR00112090137	46,835	226,284
	12.RD	IPA	-	168,998
	12.RD	IPA DTD 07-09-2020	-	44,514
	12.RD	IPA0001800005	-	49,995
	12.RD	N0001418P1018	-	46,909
	12.RD	N00014-20-C-2035	8,977	1,478,742
	12.RD	N00024-12-C-4220	624,900	2,171,653
	12.RD	N0016720P0118 (P000001)	-	128,015
	12.RD	N0463A19MD00001	-	60,621
	12.RD	N4175619C3083	20,192	102,845
	12.RD	N61331-16-P-0484	-	93
	12.RD	N6133120P0003	-	14,790
	12.RD	N6133120P0052	-	87,010
	12.RD	N6133121P0024	-	9,747
	12.RD	N6134016C0014	-	202,448
	12.RD	N6134020C0005	-	34,590
	12.RD	N6134020C0012	-	181,791
	12.RD	N6134021C0006	-	175,452
	12.RD	N6134021C0022	-	21,015
	12.RD	N62473-18-2-0011	-	54,204
	12.RD	N6600119C4017	94,410	325,503
	12.RD	N6600120P6227	-	83,273
	12.RD	N6833519P0493	-	32,956
	12.RD	SUB00001805	-	20,713
	12.RD	TO FA8651-19-F-1013	-	127,197
	12.RD	W312CG21C0010	-	40,923
	12.RD	W81EWF92071249	-	91,698
	12.RD	W81XWH18C0164	-	555,677

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Other Federal Awards	12.RD	W81XWH18C0331	810,551	1,739,851
	12.RD	W900KK19F0174	-	817,264
	12.RD	W91INF15C0049	-	1,959,274
	12.RD	W912EP19P0021	-	20
	12.RD	W912EP20P0007	-	68,993
	12.RD	W912EP20P0008	-	83,030
	12.RD	W912EP20P0017	-	6,149
	12.RD	W912EP21P0007	-	28,818
	12.RD	W912EP21P0008	-	29,236
	12.RD	W912HQ-16-C-0002	-	21,728
	12.RD	W912HQ18C0039	103,551	242,312
	12.RD	W912HQ19P0042	-	38,561
	12.RD	W912HQ20C0062	8,778	80,441
	12.RD	W912HZ-15-2-0006	-	5,198
	12.RD	W912HZ-16-2-0018	-	153,094
	12.RD	W912HZ18C0032	-	11,136
	12.RD	W912HZ-19-2-0037	-	55,350
	12.RD	W912HZ-19-2-0039	-	14,430
	12.RD	W912HZ-19-2-0040	-	85,750
	12.RD	W912HZ2020008	-	27,284
	12.RD	W913E520C0005	-	32,989
	12.RD	W91CRB-16-C-0035	-	19,494
	12.RD	FSU-051518-1	-	85,781
	12.RD	FSU-07062020-1	-	27,715
	12.RD	2018-474 TO No 1	-	3,432
	12.RD	2019-367-01	-	1,071,787
	12.RD	2020-517 Project Agr #1	-	443,519
	12.RD	AGR00020828	-	13,913
	12.RD	AGR DTD 4-13-2018	-	87,463
	12.RD	AERG-1-100	-	20,765
	12.RD	S-0346-004231-UFBT	-	36,603
	12.RD	1414-2163	-	39,294
	12.RD	162642-20-25-Ca	-	89,779
	12.RD	ASUB00000381	-	36,747
	12.RD	AE396	-	1,635
	12.RD	FA8651-18-C-0090	-	181,893
	12.RD	FA8651-19-C-0020	-	182,744
	12.RD	H9240520C0007	-	57,955

Passed through from Advanced Conductor Technologies
Passed through from Advanced Conductor Technologies
Passed through from Advanced Technology International
Passed through from Advanced Technology International
Passed through from Advanced Technology International
Passed through from Aerosol Devices
Passed through from Alloy, LLC
Passed through from Applied Energetics, Inc
Passed through from Applied Research Associates, Inc.
Passed through from Aptima
Passed through from ARCTOS Technology Solutions, LLC
Passed through from Arizona State University
Passed through from Attallo Engineering, LLC
Passed through from Attallo Engineering, LLC
Passed through from Attallo Engineering, LLC
Passed through from Attallo Engineering, LLC

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Avania	12.RD	AGR000011218	-	37,559
Passed through from AvaWatz	12.RD	20-0528-01	-	17,298
Passed through from AvaWatz	12.RD	Secure Airfield 2020-2022	-	37,300
Passed through from Axogen Corporation	12.RD	AGR000012374 TO No 3	-	29,929
Passed through from Battelle Memorial Institute	12.RD	781511	-	158,846
Passed through from Battelle Memorial Institute	12.RD	PO US001-0000778380	-	485,838
Passed through from Boston College	12.RD	5107821-1	-	45,814
Passed through from Boston Engineering Corporation	12.RD	Agreement - Prime Contract N00178-17-C-8003 Phase II	-	6,376
Passed through from CACI International, Inc.	12.RD	Subcontract # P0000046042	65,000	926,899
Passed through from Cardinal Engineering	12.RD	186-01	-	41,839
Passed through from Centauri LLC	12.RD	PO 0000001454	-	123,323
Passed through from Chesapeake Technology International Corporation	12.RD	CTI-18-SC-001 TO1 MOD 1&2	-	1,162
Passed through from CODA Labs, LLC	12.RD	AGR DTD 04-02-2020	-	13,199
Passed through from Colorado State University	12.RD	G-27008-01	-	36,134
Passed through from Cornerstone Software Solutions	12.RD	CSS201802AFSTTRPHII	-	31,840
Passed through from Creare, LLC	12.RD	109463	-	33,852
Passed through from Creare, LLC	12.RD	Purchase Order: 104517	-	125,624
Passed through from Creare, LLC	12.RD	S688	-	29,087
Passed through from CTTSO Technical Support Working Group	12.RD	N4175619C3071	-	115,373
Passed through from DCS Corporation	12.RD	APX02-N014 PO 183676	-	51,672
Passed through from Dignitas Technologies, LLC	12.RD	160419080076	-	28,626
Passed through from Dignitas Technologies, LLC	12.RD	200519080012	-	246,001
Passed through from DIMCO, Inc.	12.RD	AGR00017765	-	17,251
Passed through from Donald Danforth Plant Science Center	12.RD	23107-FL	-	115,384
Passed through from Duke University	12.RD	313-0877	-	54,312
Passed through from Duke University	12.RD	3130960	-	11,107
Passed through from Dynetics, Inc.	12.RD	DI-SC-20-19/ PO SB900035	-	331,184
Passed through from Edaptive Computing, Inc.	12.RD	ANDOT-UFL-2020	-	36,271
Passed through from Edaptive Computing, Inc.	12.RD	IMPACT02-UFL-FICS1-2020	-	39,413
Passed through from Edaptive Computing, Inc.	12.RD	IMPACT02-UFL-FICS2-2020	-	62,500
Passed through from Edaptive Computing, Inc.	12.RD	IMPACT02-UFL-FICS3-2020	-	66,044
Passed through from Edaptive Computing, Inc.	12.RD	IMPACT02-UFL-IoT1-2020	-	66,206
Passed through from Edaptive Computing, Inc.	12.RD	IMPACT02-UFL-IoT3-2020	-	92,101
Passed through from Edaptive Computing, Inc.	12.RD	IMPACT02-UFL-IoT2-2020	-	76,895
Passed through from Edaptive Computing, Inc.	12.RD	SETS08-UFL-2018	-	1,610

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<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	STAMP01-UFL-AutoBoM-2019	-	33,112
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	TAME01-UFL-AUTOBOM-2020	-	695,956
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	TAME01-UFL-STV3-2020	-	237,415
<i>Passed through from Electro Magnetic Applications, Inc.</i>	12.RD	FA864920C0316	-	19,809
<i>Passed through from Electro Magnetic Applications, Inc.</i>	12.RD	SBIR/STTR AF19A-T017	-	8
<i>Passed through from Electronics of the Future Inc.</i>	12.RD	STTR-2 FIU; Prime #FA864920P0424	-	16,886
<i>Passed through from Energy to Power Solutions (E2P)</i>	12.RD	2017-001	-	47,627
<i>Passed through from Energy to Power Solutions (E2P)</i>	12.RD	2019-011	-	5,659
<i>Passed through from Energy to Power Solutions (E2P)</i>	12.RD	2020-004	-	24,159
<i>Passed through from Energy to Power Solutions (E2P)</i>	12.RD	2020-006	-	1,491
<i>Passed through from ENSCO, Inc.</i>	12.RD	G27412-3943 TO 37	-	11,999
<i>Passed through from ENSCO, Inc.</i>	12.RD	G27412-3943 TO 45	-	6,904
<i>Passed through from ENSCO, Inc.</i>	12.RD	G27412-3943 TO NO 33	-	2,775
<i>Passed through from ERC, Inc.</i>	12.RD	PS160040	-	3,202
<i>Passed through from Exciting Technology LLC</i>	12.RD	FA8750-21-C-0157	-	8,800
<i>Passed through from EYL, Inc.</i>	12.RD	AGR DTD 11-05-2019	-	46,408
<i>Passed through from Galois, Inc.</i>	12.RD	2019-029	-	333,992
<i>Passed through from General Dynamics</i>	12.RD	40228614	-	1,621
<i>Passed through from General Dynamics</i>	12.RD	40277384	-	63,868
<i>Passed through from General Technical Services, LLC</i>	12.RD	GTS-S-19-048	-	32,691
<i>Passed through from General Technical Services, LLC</i>	12.RD	PO20-352	16,428	72,312
<i>Passed through from Government of Israel Ministry of Defense</i>	12.RD	4441026543	-	25,763
<i>Passed through from Griffiss Institute Inc</i>	12.RD	SA2019-UP-0231	-	652
<i>Passed through from Hepburn and Sons LLC</i>	12.RD	N6835-18-C-0070-FSU	-	100,226
<i>Passed through from IERUS Technologies, Inc.</i>	12.RD	2019-FSU-002	-	345,302
<i>Passed through from Inertial Labs, Inc.</i>	12.RD	W9000K17C0058	-	233,643
<i>Passed through from Integrated Solutions For Systems, Inc.</i>	12.RD	107115.9999.9999-0014	-	85,625
<i>Passed through from Intel Corp</i>	12.RD	CW2059855	-	181,770
<i>Passed through from Intel Corp</i>	12.RD	CW2061418	-	224,284
<i>Passed through from Intelligent Automation, Inc.</i>	12.RD	2323-002-1	-	53,589
<i>Passed through from Intelligent Automation, Inc.</i>	12.RD	2323-1	-	30,889
<i>Passed through from Intelligent Automation, Inc.</i>	12.RD	2327-1	-	153
<i>Passed through from Invariant Corporation</i>	12.RD	19-118	-	7,573
<i>Passed through from Invariant Corporation</i>	12.RD	20-275	-	15,585
<i>Passed through from Invariant Corporation</i>	12.RD	PO 20-087	-	68,770

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Passed through from IRflex	12.RD	N6893620C0014	-	43,752
Passed through from IRflex	12.RD	W909MY-20-P-0033	-	29,656
Passed through from IRGlaré, LLC	12.RD	FA9101-19-P-0093	-	106
Passed through from IRGlaré, LLC	12.RD	HDTRA120P0015	-	48,207
Passed through from IRGlaré, LLC	12.RD	N6833519C0441	-	30,127
Passed through from IRGlaré, LLC	12.RD	N6833520C0678	-	59,289
Passed through from IRGlaré, LLC	12.RD	N6833520C0806	-	11,730
Passed through from IRGlaré, LLC	12.RD	N6893619C0010	-	12,952
Passed through from IRGlaré, LLC	12.RD	N6893619C0033	-	47,594
Passed through from IRGlaré, LLC	12.RD	N6893619C0038	-	36,190
Passed through from IRGlaré, LLC	12.RD	N6893620C0071	-	7,320
Passed through from IRGlaré, LLC	12.RD	N6893620C0083	-	9,533
Passed through from IRGlaré, LLC	12.RD	N6893620C0090	-	13,746
Passed through from IRGlaré, LLC	12.RD	N6893621C0004	-	16,015
Passed through from IRGlaré, LLC	12.RD	N6893621C0005	-	33,715
Passed through from IRGlaré, LLC	12.RD	W909MY-19-P-0030	-	1,828
Passed through from IRGlaré, LLC	12.RD	W91INF20P0007	-	72,226
Passed through from IRGlaré, LLC	12.RD	W91INF20P0062	-	44,680
Passed through from Jacobs Technology, Inc.	12.RD	PO RAPT1-0000000149	-	121,212
Passed through from KBR Wyle Services, LLC	12.RD	LX031619	-	29,997
Passed through from Kent Optronics, Inc.	12.RD	W909MY-20-P-0008	-	39,986
Passed through from L3 Technologies	12.RD	82SC200004	-	92,177
Passed through from Laboratory For Analytic Sciences	12.RD	2019-0928-08	-	16,018
Passed through from Leidos	12.RD	P010211187	-	18,783
Passed through from Leidos, Inc.	12.RD	P010201739 TO R No. 11	-	133,548
Passed through from Leidos, Inc.	12.RD	P010201739 TO 7	-	36,788
Passed through from Leidos, Inc.	12.RD	P010201739 TO No 10	-	38,649
Passed through from Leidos, Inc.	12.RD	P010201739 TO No 9	-	33,942
Passed through from Leidos, Inc.	12.RD	P010250661	-	97,310
Passed through from Lockheed Martin Corporation	12.RD	4104650986	-	8,131
Passed through from M4 Engineering, Inc.	12.RD	None	-	5,918
Passed through from MacAulay-Brown, Inc.	12.RD	DSC3129	6,296	171,393
Passed through from Mainstream Engineering Corporation	12.RD	AR0051	-	76
Passed through from Mainstream Engineering Corporation	12.RD	F0001	-	115,359
Passed through from Material Flow Solutions, Inc.	12.RD	PO No MS19DOD0302	-	99,607
Passed through from MaXentric Technologies LLC	12.RD	FIU-3949-1 (SBIR Phase I)	-	40,000
Passed through from MaXentric Technologies LLC	12.RD	FIU-4331-1; Prime Contract#W911NF20C0006	-	137,264

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<i>Passed through from Maxentric Technologies LLC</i>	12.RD	FUJ-4333-1	-	117,198
<i>Passed through from Mayachitra, Inc</i>	12.RD	UCF-NAVAIR-0789	-	27,113
<i>Passed through from Metabiota, Inc.</i>	12.RD	2017-09-DTRA	-	37,598
<i>Passed through from MicroNet Solutions, Inc.</i>	12.RD	2067306	-	16,114
<i>Passed through from Millennium Corporation</i>	12.RD	MC20-W31P4Q-18-D-A003-00	-	35,681
<i>Passed through from Mosaic ATM, Inc.</i>	12.RD	FA864921P0092	-	22,405
<i>Passed through from Mosaic Microsystems</i>	12.RD	AGR00020311	-	27,479
<i>Passed through from Nanohmics, Inc</i>	12.RD	W911QX-18-C-0002	-	66,540
<i>Passed through from Nimbis Services</i>	12.RD	Nimbis-F-1894-UF	-	178,456
<i>Passed through from Noise Control Engineering, LLC</i>	12.RD	2018-037	-	40,608
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	5300002484	-	455,108
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	7500158685	-	141,205
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	PO 5300002470	-	318,331
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	PO 53000021671	-	1,884
<i>Passed through from Northwestern University</i>	12.RD	SP0045959-PROJ0012925	-	117,850
<i>Passed through from Novaa Ltd</i>	12.RD	N/A	-	83,631
<i>Passed through from Nucrypt, LLC</i>	12.RD	F8649-21-P-0720	-	11,130
<i>Passed through from Ohio Aerospace Institute</i>	12.RD	OAI-C2644-19296	-	31,690
<i>Passed through from Olkin Optics LLC</i>	12.RD	N683319C0628	-	7,476
<i>Passed through from Omega Photonics System</i>	12.RD	W9113M21C0072	-	7,161
<i>Passed through from Omega Photonics System</i>	12.RD	W91 INF21P0044	-	17,924
<i>Passed through from OptoXense Inc</i>	12.RD	I40D6319C0010	-	81,689
<i>Passed through from OptoXense Inc</i>	12.RD	FA864921P0107	-	44,866
<i>Passed through from OptoXense Inc</i>	12.RD	OAI-VATO5-19370	-	18,465
<i>Passed through from P.A.R. Government Systems Corporation</i>	12.RD	Subcontract No. PGSC-SC-111374-05 / Purchase Order No. P194813	-	10,364
<i>Passed through from Pendar Technologies</i>	12.RD	Subcontract Dated 5/20/20	53,100	286,768
<i>Passed through from PJR Corporation</i>	12.RD	AGR DTD 12-2-2019	-	221,845
<i>Passed through from PolyMaterials App, LLC</i>	12.RD	HQ086020C7010	-	7,132
<i>Passed through from Priscarc, LLC</i>	12.RD	AGR DTD 5-21-20	-	5,000
<i>Passed through from Priscarc, LLC</i>	12.RD	AGR00018189	-	9,500
<i>Passed through from Q Peak Inc</i>	12.RD	SC-59922-2762-46	-	387
<i>Passed through from Q-Chem, Inc.</i>	12.RD	None	12,130	161,558
<i>Passed through from QinetiQ, Inc</i>	12.RD	0000046495	-	141,342
<i>Passed through from QinetiQ, Inc</i>	12.RD	0000053406	-	12,279
<i>Passed through from Qubittek</i>	12.RD	FA8750-20-P-1715	-	60,000

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Passed through from QuesTek Innovations LLC	12.RD	AGR00019838	-	5,000
Passed through from Raytheon Company	12.RD	PO-4201489270 (N66604-15-C-086C)	-	17,432
Passed through from Raytheon Company	12.RD	Purchase Order No. 4202410674	-	32,474
Passed through from Reaction Systems, Inc.	12.RD	7048-2002	-	44,094
Passed through from Rhodes and Brito Architects Inc	12.RD	FA252118D0002	-	23,188
Passed through from Riverside Research Institute	12.RD	DRC.1339.00180.19	-	27,107
Passed through from Riverside Research Institute	12.RD	DRC.1339_PO_00167.19	-	24,668
Passed through from SA Photonics	12.RD	2041UCF2002	-	18,920
Passed through from SA Photonics	12.RD	4500UCF1812	-	30,523
Passed through from SA Photonics	12.RD	4505UCF2004	-	176,713
Passed through from Sciperio	12.RD	01078-USF	-	14,240
Passed through from Sciperio	12.RD	01087-USF	-	38,588
Passed through from Smart Information Flow Technologies	12.RD	ACUMEN-FIU-01	-	185,924
Passed through from Soar Technology, Inc.	12.RD	SC-18-022	-	40
Passed through from Soar Technology, Inc.	12.RD	SC-19-014	-	235,497
Passed through from Soar Technology, Inc.	12.RD	SC-19-029	-	18,951
Passed through from Soar Technology, Inc.	12.RD	SC-20-028	-	3,025
Passed through from Soar Technology, Inc.	12.RD	SC-20-033 10453	-	75,001
Passed through from Spectral Energies, LLC	12.RD	SB1720-001-1	-	14,953
Passed through from Spectral Energies, LLC	12.RD	SB1921-003C-1	-	67,815
Passed through from Synopsys, Inc.	12.RD	AGR DTD 05-01-2020	-	827,156
Passed through from Tampa VA Research & Education Foundation	12.RD	USF-DOD-0393	-	22,334
Passed through from Tetra Tech, Inc.	12.RD	PO No. 1171620	-	161,825
Passed through from Texas Research Institute Austin, Inc.	12.RD	F-30111-500-01-SC1675	-	7,494
Passed through from Titeam, Inc	12.RD	W912CG21P0003	-	7,297
Passed through from Trisitan Technologies Inc	12.RD	TTIUCF-001	-	69
Passed through from Triton Systems, Inc	12.RD	TSI-2665-20-20201707	-	40,000
Passed through from Triton Systems, Inc	12.RD	TSI-2700-20-20203208	-	9,937
Passed through from Truventic LLC	12.RD	FA8651-18-C-0073	-	29,173
Passed through from UES, Inc.	12.RD	S-119-003-001	-	84,672
Passed through from UES, Inc.	12.RD	S-119-005-001	-	17,130
Passed through from University of Arizona	12.RD	562274	-	127,816
Passed through from University of California, San Francisco	12.RD	11153sc	-	32,771
Passed through from University of Illinois Urbana-Champaign	12.RD	084424-16325	-	73,155
Passed through from University of Pittsburgh Medical Center	12.RD	0058514-6	-	1,812
Passed through from University of Syracuse	12.RD	29139-04577-S01	-	31,203

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<i>Passed through from University of Texas at Austin</i>	12.RD	UTA20-000143	-	7,131
<i>Passed through from Unknot.id, Inc</i>	12.RD	UCF-STTR-ARMY-01	-	15,042
<i>Passed through from Unveil, Inc.</i>	12.RD	AGR DTD 4-15-21	-	51,318
<i>Passed through from Venatofx Pharmaceuticals, Inc.</i>	12.RD	PO Number 211292	-	181,883
<i>Passed through from Vescent Photonics, LLC</i>	12.RD	AWD00001074	-	9,673
<i>Passed through from Zero-G Horizons Technologies</i>	12.RD	AGR00018628	-	30,000
Total Research And Development Programs Cluster:			16,189,662	120,501,420
TOTAL U. S. DEPARTMENT OF DEFENSE			16,534,783	180,085,722
U. S. DEPARTMENT OF EDUCATION				
Adult Education - Basic Grants to States	84.002		27,511,878	37,230,882
<i>Passed through from Hillsborough County School District</i>	84.002	290-1911B-1CG01	-	214,921
Title I Grants to Local Educational Agencies	84.010		917,852,793	930,493,493
<i>Passed through from Santa Rosa County School Board</i>	84.010	570-2120B-0CB01	-	1,683
Migrant Education State Grant Program	84.011		20,636,949	21,136,348
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		-	1,173,543
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015		-	1,300,632
Higher Education Institutional Aid	84.031		-	23,505,526
Federal Family Education Loans	84.032		-	26,921,043
Perkins Loan Cancellations	84.037		-	63,609
Career and Technical Education -- Basic Grants to States	84.048		39,562,496	66,559,467
<i>Passed through from Flagler County School District</i>	84.048	180-1611B-1CR01	-	23,750
<i>Passed through from Florida Department of Education</i>	84.048	402-1610B-0CP01	-	16,258
<i>Passed through from Florida Department of Education</i>	84.048	402-1610B-0CR01	-	47,058
<i>Passed through from Florida Department of Education</i>	84.048	402-1611B-1CP01	-	87,191
<i>Passed through from Florida Department of Education</i>	84.048	402-1611B-1CR01	-	57,297
COVID-19 - Career and Technical Education -- Basic Grants to States	84.048	COVID-19 - V048A200009	-	14,515
Fund for the Improvement of Postsecondary Education	84.116		-	275,985
<i>Passed through from Georgia State University</i>	84.116	SP000213903	-	39,962
<i>Passed through from University of Texas, Arlington</i>	84.116	2021GC1308	-	28,451
Minority Science and Engineering Improvement	84.120		-	297,384
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	179,667,092
Rehabilitation Long-Term Training	84.129		-	736,491
Migrant Education High School Equivalency Program	84.141		-	881,679
Migrant Education Coordination Program	84.144		28,344	28,344
Migrant Education College Assistance Migrant Program	84.149		-	802,476
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	1,866,222

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Special Education-Grants for Infants and Families	84.181		5,254,559	26,010,270
<i>Passed through from Iowa Department of Education</i>	84.181	015818	-	487,151
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		-	286,822
<i>Passed through from St. Lucie County</i>	84.184	S184X190028 / PO 5222100287	-	247,180
<i>Passed through from The School District of Philadelphia</i>	84.184	2288/F20	-	33,825
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,118,437
Education for Homeless Children and Youth	84.196		5,388,741	5,734,368
Graduate Assistance in Areas of National Need	84.200		-	313,393
Javits Gifted and Talented Students Education	84.206		-	420,917
Centers for International Business Education	84.220		-	219,254
Rehabilitation Training Technical Assistance Centers	84.264		-	69,689
<i>Passed through from The University of Wisconsin-Madison</i>	84.264	Agreement Number 0000001065	-	69,689
Charter Schools	84.282		26,535,687	27,542,187
<i>Passed through from Pinellas County School District</i>	84.282	FAIN # U282A160012	-	328,844
Twenty-First Century Community Learning Centers	84.287		59,031,313	66,317,106
Ready-To-Learn Television	84.295		-	33,048
<i>Passed through from Corporation for Public Broadcasting</i>	84.295	34358-EDU	-	33,048
<i>Passed through from Corporation for Public Broadcasting</i>	84.295	35175-EDU	-	65,725
<i>Passed through from Public Broadcasting Service</i>	84.295	None	-	38,965
Education Research, Development and Dissemination	84.305		280,769	1,398,069
<i>Passed through from The Center to Advance CTE</i>	84.305	21-940	-	8,300
<i>Passed through from University of Wisconsin - Madison</i>	84.305	895K613	-	61,730
Special Education - State Personnel Development	84.323		573,160	1,502,726
Research in Special Education	84.324		-	820,509
<i>Passed through from May Institute</i>	84.324	2000154USFW	-	27,557
<i>Passed through from May Institute</i>	84.324	DOE.USF.Y1	-	179,411
<i>Passed through from University of Kansas</i>	84.324	R324A200190	-	4,850
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		2,843,508	7,572,118
<i>Passed through from Salus University</i>	84.325	FSU 88405 19-20	-	5,594
<i>Passed through from Salus University</i>	84.325	FSU 88405 2021	-	7,686
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		534,629	1,544,387
<i>Passed through from University of North Carolina, Chapel Hill</i>	84.326	5108653	-	197,790
<i>Passed through from University of Oregon</i>	84.326	282070L	-	772,545
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		-	670,210

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	114,959
<i>Passed through from Duval County Public Schools</i>	84.334	P334A170075	-	144,555
<i>Passed through from DUVAL COUNTY SCHOOL BOARD</i>	84.334	P334A170075	-	105,039
<i>Passed through from The School Board of Hillsborough County</i>	84.334	P334A140182	-	20,000
Child Care Access Means Parents in School	84.335		-	1,694,333
Teacher Quality Partnership Grants	84.336		-	602,149
Rural Education	84.358		2,251,179	2,372,002
English Language Acquisition State Grants	84.365		40,798,198	42,508,569
<i>Passed through from School District of Palm Beach County</i>	84.365	PO.2021000391	-	41,821
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		105,721,421	109,242,929
<i>Passed through from Orange County Public Schools</i>	84.367	480-2241B-1CT01	-	17,767
Grants for State Assessments and Related Activities	84.369		-	7,117,814
Comprehensive Literacy Development	84.371		-	36,400
School Improvement Grants	84.377		7,857,132	7,857,132
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		20,978	213,987
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)				
<i>Passed through from Hillsborough County Public Schools</i>	84.411	PO# 1260281	-	10,240
<i>Passed through from Metro Nashville Public Schools</i>	84.411	2-00706-00	-	76,984
Student Support and Academic Enrichment Program	84.424		57,455,761	58,227,104
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	COVID-19 - 012-1230A-ICR01	-	549,640
	84.425C	COVID-19 - 015-1230A-IC001	-	54,037
	84.425C	COVID-19 - 015-1230B-ICS01	-	6,252
	84.425C	COVID-19 - 052-1230A-ICR01	-	573,361
	84.425C	COVID-19 - 062-1230A-ICR01	-	2,042,165
	84.425C	COVID-19 - 122-1230A-ICR01	-	550,514
	84.425C	COVID-19 - 132-1230A-ICR01	-	1,829,455
	84.425C	COVID-19 - 162-1230A-ICR01	-	1,578,881
	84.425C	COVID-19 - 172-1230A-ICR01	-	527,210
	84.425C	COVID-19 - 282-1230A-ICR01	-	273,941

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	COVID-19 - 352-1230A- ICR01	-	266,305
	84.425C	COVID-19 - 376-1230A- IC001	-	42,730
	84.425C	COVID-19 - 412-1230A- ICR01	-	348,488
	84.425C	COVID-19 - 422-1230A- ICR01	-	238,030
	84.425C	COVID-19 - 442-1230A- ICR01	-	227,559
	84.425C	COVID-19 - 482-1230A- ICR01	-	1,748,942
	84.425C	COVID-19 - 502-1230A- ICR01	-	950,162
	84.425C	COVID-19 - 512-1230A- ICR01	-	447,490
	84.425C	COVID-19 - 522-1230A- ICR01	-	1,823,936
	84.425C	COVID-19 - 542-1230A- ICR01	-	162,285
	84.425C	COVID-19 - 557-1230B- ICS01	-	38,447
	84.425C	COVID-19 - 562-1230A- ICR01	-	689,231
	84.425C	COVID-19 - 592-1230A- ICR01	-	1,113,512
	84.425C	COVID-19 - 642-1230A- ICR01	-	668,725
	84.425C	COVID-19 - 687-1230B- ICS01 (COVID-19)	-	7,694
	84.425C	COVID-19 - 687-1230B- ICS02 (COVID-19)	-	7,704
	84.425C	COVID-19 - 687-1230F- IC001 (COVID-19)	-	886
	84.425C	COVID-19 - 687-1230F- IC002 (COVID-19)	-	63
	84.425C	COVID-19 - 84.425C 032- I230A-ICR01	-	290,330
	84.425C	COVID-19 - IRC-CARES- ACT	-	40,853
	84.425C	COVID-19 - 5425C200025	86,558,164	91,318,218

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Florida Department of Education</i>	84.425C	292-1230A1-CR01	-	821,448
<i>Passed through from Florida Department of Education</i>	84.425C	402-1230A-1CR01	-	241,368
<i>Passed through from Manatee County School District</i>	84.425C	4930504731	-	7,850
Governor's Emergency Education Relief (GEER) Fund	84.425C		-	1,078,214
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	COVID-19 - 015-1240C- IC001	-	119,685
	84.425D	COVID-19 - 015-1240F- IC001	-	24,958
	84.425D	COVID-19 - 015-1241A- ICR01	-	217,116
	84.425D	COVID-19 - 080-1240A- IC001	-	62,031
	84.425D	COVID-19 - 360-1240A- IC001	-	84,555
	84.425D	COVID-19 - 371-1230A- IC001	-	64,500
	84.425D	COVID-19 - 371-1240A- IC001	-	130,199
	84.425D	COVID-19 - 685-1240A- IC001	-	120,650
	84.425D	COVID-19 - 687-1240A- IC001 (COVID-19)	-	372,781
	84.425D	COVID-19 - 687-1240C- IC001 (COVID-19)	-	1,495
	84.425D	COVID-19 - 687-1240F- IC001 (COVID-19)	-	38,457
	84.425D	COVID-19 - 687-1241A- ICR01 (COVID-19)	-	237,314
	84.425D	COVID-19 - AGR00019695	-	780,828
	84.425D	COVID-19 - S425D20052,S425D210052	812,811,667	830,307,591
<i>Passed through from Manatee County School District</i>	84.425D	4930504370	-	15,494
<i>Passed through from Okaloosa County</i>	84.425D	460-1240A-1C001	-	42,895
<i>Passed through from Pinellas County School District</i>	84.425D	FAIN# S425D200052	-	69,729
<i>Passed through from Pinellas County School District</i>	84.425D	FAIN# S425D210052	-	33,360
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425E		-	33,250
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	COVID-19 - 7603F06271	-	1,909,362
	84.425E	COVID-19 - 84-425E P425E200407	-	1,207,735
	84.425E	COVID-19 - P425E200135	-	7,134,753

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
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COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	COVID-19 - P425E200197	-	5,009,963
	84.425E	COVID-19 - P425E200241	-	18,726,980
	84.425E	COVID-19 - P425E200308	-	4,941,680
	84.425E	COVID-19 - P425E200335	-	8,076,498
	84.425E	COVID-19 - P425E200369	-	32,111,893
	84.425E	COVID-19 - P425E200372	-	11,427,218
	84.425E	COVID-19 - P425E200494	-	3,952,683
	84.425E	COVID-19 - P425E200530	-	5,458,405
	84.425E	COVID-19 - P425E200553	-	12,784,757
	84.425E	COVID-19 - P425E200560	-	1,391,900
	84.425E	COVID-19 - P425E200564	-	3,887,480
	84.425E	COVID-19 - P425E200591	-	15,523,206
	84.425E	COVID-19 - P425E200661	-	397,163
	84.425E	COVID-19 - P425E200720- 20B	-	1,962,723
	84.425E	COVID-19 - P425E200764	-	11,320,471
	84.425E	COVID-19 - P425E200764 - 20A	-	10,575,207
	84.425E	COVID-19 - P425E200768	-	6,951,501
	84.425E	COVID-19 - P425E200798	-	1,282,464
	84.425E	COVID-19 - P425E200798- 20A	-	5,571,810
	84.425E	COVID-19 - P425E201098	-	11,793,198
	84.425E	COVID-19 - P425E201280	-	4,743,401
	84.425E	COVID-19 - P425E201406	-	39,135,466
	84.425E	COVID-19 - P425E201435 (COVID-19)	-	15,970,974
	84.425E	COVID-19 - P425E201448	-	23,279,702
	84.425E	COVID-19 - P425E201618	-	1,326,675
	84.425E	COVID-19 - P425E202116	-	8,197,337
	84.425E	COVID-19 - P425E202303	-	7,059,849
	84.425E	COVID-19 - P425E202415	-	247,439
	84.425E	COVID-19 - P425E202595	-	4,839,300
	84.425E	COVID-19 - P425E202690	-	1,937,121
	84.425E	COVID-19 - P425E202786	-	6,310,613
	84.425E	COVID-19 - P425E202938	-	582,736
	84.425E	COVID-19 - P425E203062	-	10,406,014
	84.425E	COVID-19 - P425E203544	-	2,198,438

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	COVID-19 - P425E203798	-	7,399,752
	84.425E	COVID-19 - P425F200041	-	2,864,700
	84.425E	COVID-19 - P425F200246	-	2,492,282
	84.425E	COVID-19 - P425F200246- 20A	-	5,983,225
	84.425E	COVID-19 - P425M201146	-	249,154
	84.425E	COVID-19 - P42E202916	-	3,993,885
	84.425E	ARP - P425E200005	-	903,464
	84.425F	COVID-19 - 84.425F P425F202473	-	2,250,183
	84.425F	COVID-19 - CFDA 84.425F	-	2,427,488
	84.425F	COVID-19 - P425201888-20B	-	3,739,798
	84.425F	COVID-19 - P425F200123	-	53,358,325
	84.425F	COVID-19 - P425F200152	-	4,897,542
	84.425F	COVID-19 - P425F200152- 20A	-	3,501,171
	84.425F	COVID-19 - P425F200283 (COVID-19)	-	4,208,439
	84.425F	COVID-19 - P425F200295	-	5,310,461
	84.425F	COVID-19 - P425F200302	-	11,199,810
	84.425F	COVID-19 - P425F200302 - 20A	-	434,855
	84.425F	COVID-19 - P425F200302 - 20B	-	44,630,885
	84.425F	COVID-19 - P425F200332	-	4,316,417
	84.425F	COVID-19 - P425F200445	-	30,962,482
	84.425F	COVID-19 - P425F200455	-	235,067
	84.425F	COVID-19 - P425F200455- 20A	-	748,141
	84.425F	COVID-19 - P425F200455- 20B	-	21,977
	84.425F	COVID-19 - P425F200525	-	7,657,972
	84.425F	COVID-19 - P425F200603	-	8,667,781
	84.425F	COVID-19 - P425F200618	-	14,164,859
	84.425F	COVID-19 - P425F200762	-	5,438,140
	84.425F	COVID-19 - P425F200876	-	26,698,146
	84.425F	COVID-19 - P425F200882	-	5,554,906
	84.425F	COVID-19 - P425F200910	-	17,471,556
	84.425F	COVID-19 - P425F200954	-	11,240,930

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COVID-19 - HEERF Institutional Portion	84.425F	COVID-19 - P425F200955	-	7,339,623
	84.425F	COVID-19 - P425F201115	-	13,183,882
	84.425F	COVID-19 - P425F201307	-	7,645,971
	84.425F	COVID-19 - P425F201311	-	12,628,290
	84.425F	COVID-19 - P425F201324	-	311,515
	84.425F	COVID-19 - P425F201335	-	20,486,420
	84.425F	COVID-19 - P425F201398	-	1,983,332
	84.425F	COVID-19 - P425F201881	-	26,807,995
	84.425F	COVID-19 - P425F201921	-	11,610,740
	84.425F	COVID-19 - P425F201921 - 20A	-	11,280,218
	84.425F	COVID-19 - P425F201971	-	870,837
	84.425F	COVID-19 - P425F201973	-	5,279,803
	84.425F	COVID-19 - P425F202316	-	806,150
	84.425F	COVID-19 - P425F202356	-	479,284
	84.425F	COVID-19 - P425F202356- 20A	-	10,203,691
	84.425F	COVID-19 - P425F202988	-	1,171,954
	84.425F	COVID-19 - P425F202998	-	10,731,871
	84.425F	COVID-19 - P425F203498	-	18,100,021
	84.425F	COVID-19 - P425F203653	-	2,774,525
	84.425F	COVID-19 - P425F204007	-	5,914,433
	84.425F	COVID-19 - P425M200802	-	4,197,844
	84.425F	COVID-19 - P425M200876	-	11,065,488
	84.425F	Award ID #21.019	-	2,491,100
	84.425F	ARP - P25F202010	-	3,745,641
	84.425F	ARP - P425E200020	-	260,102
	84.425F	ARP - P425F200020	-	926,950
	84.425J	COVID-19 - P425J200003	-	41,393,404
	84.425L	COVID-19 - P425L200032	-	2,941,615
	84.425L	COVID-19 - P425L200037	-	3,086,476
	84.425L	COVID-19 - P425L200086	-	1,564,146
	84.425L	COVID-19 - P425L200086 - 20A	-	117,612
	84.425L	COVID-19 - P425L200087	-	2,824,773
	84.425L	COVID-19 - P425L200087 - 20B	-	4,625,871
	84.425L	COVID-19 - P425L200089	-	595,257

*Passed through from Lake Technical College
HEERF Institutional Portion*

COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)
COVID-19 - HEERF Minority Serving Institutions (MSIs)

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COVID-19 - HEERF Minority Serving Institutions (MSIs)	84.425L	COVID-19 - P425L200119 (COVID-19)	-	1,465,595
	84.425L	COVID-19 - P425L200138	-	479,227
	84.425L	COVID-19 - P425L200198	-	445,148
	84.425L	COVID-19 - P425L200310	-	1,811,022
	84.425L	COVID-19 - P425L200358	-	4,084
	84.425L	COVID-19 - P425L200590	-	363,664
	84.425L	COVID-19 - P425L200649	-	1,691,336
	84.425M	COVID-19 - 84.425M P425M200099	-	26,533
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M	COVID-19 - P425M200054	-	169,876
	84.425M	COVID-19 - P425M200062	-	393,818
	84.425M	COVID-19 - P425M200112	-	337,172
	84.425M	COVID-19 - P425M200126	-	633,092
	84.425M	COVID-19 - P425M200126- 20B	-	1,177,953
	84.425M	COVID-19 - P425M200141	-	325,067
	84.425M	COVID-19 - P425M200180	-	1,194,140
	84.425M	COVID-19 - P425M200219	-	605,709
	84.425M	COVID-19 - P425M200246 - 20C	-	823,016
	84.425M	COVID-19 - P425M200256	-	391,173
	84.425M	COVID-19 - P425M200256 - 20B	-	10,500
	84.425M	COVID-19 - P425M200284- 20B	-	344,119
	84.425M	COVID-19 - P425M200424	-	407,565
	84.425M	COVID-19 - P425M200678	-	113,849
	84.425M	COVID-19 - P425M20080	-	356,056
	84.425M	COVID-19 - P425M200852	-	718,619
	84.425R	COVID-19 - S425R210002	-	2,761,191
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) program	84.426	COVID-19 - H426A210087	-	1,382,435
Disaster Recovery Assistance for Education	84.938		31,228,056	34,160,186
Other Federal Awards	84.U17	B54357	-	1,246
	84.U17	COQXV	-	537,274
	84.U17	COQZI	-	5,345,927
	84.U17	H325D160019	-	201,681
	84.U17	40346S03623	-	21,539

Passed through from Mathematica Policy Research

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Total Excluding Cluster:			2,250,737,382	3,522,043,117
Research And Development Programs Cluster:				
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and Innovative Studies Program and Foreign Language and Area Studies Fellowship Program	84.015		-	856,894
Undergraduate International Studies and Foreign Language Programs	84.016		-	16,627
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		-	5,821
Special Education Grants to States	84.027		-	13,625
Higher Education Institutional Aid	84.031	P031C160143	70,950	1,599,199
<i>Passed through from Miami Dade College</i>	84.031	STEM EngInE Grant	-	9,618
<i>Passed through from Miami Dade College</i>	84.031	P031C160143	-	30,427
TRIO Student Support Services	84.042		-	330,973
TRIO Talent Search	84.044		-	13,607
TRIO Educational Opportunity Centers	84.066		-	279,956
Minority Science and Engineering Improvement	84.120		-	444,389
Special Education Preschool Grants	84.173		-	16,061
Special Education-Grants for Infants and Families	84.181		-	97,746
Safe and Drug-Free Schools and Communities_State Grants	84.186		-	478,080
Graduate Assistance in Areas of National Need	84.200		-	229,000
Javits Gifted and Talented Students Education				
<i>Passed through from Seminole County Public Schools</i>	84.206	SA151699CO	-	87,464
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215		-	151,814
Comprehensive Centers				
<i>Passed through from University of Oregon</i>	84.283	251500A	-	343,402
Twenty-First Century Community Learning Centers	84.287		-	247,537
Education Research, Development and Dissemination	84.305		854,847	4,496,009
<i>Passed through from Association of Public and Land Grant Universities</i>	84.305	N/A	-	5,668
<i>Passed through from Georgia State University</i>	84.305	SP00013440-01	-	60,715
<i>Passed through from Georgia State University</i>	84.305	SP00013807-02	-	471
<i>Passed through from Mills College</i>	84.305	001	-	2,128
<i>Passed through from Pennsylvania State University</i>	84.305	S001497-IES	-	37,371
<i>Passed through from The University of Texas Health Science Center</i>	84.305	SA0000934	-	13,258
<i>Passed through from University at Buffalo</i>	84.305	R1189465	-	35,321
<i>Passed through from University of California, Irvine</i>	84.305	2018-3604	-	31,467
<i>Passed through from University of Georgia</i>	84.305	SUB00001886	-	32,988
<i>Passed through from University of North Carolina</i>	84.305	5120479	-	19,461
<i>Passed through from University of Washington</i>	84.305	UWSC12169	-	6,257
<i>Passed through from Vanderbilt University</i>	84.305	UNIV59604	-	53,823

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Virginia Commonwealth University</i>	84.305	FP00006869_SA001	-	164,368
Special Education - State Personnel Development Research in Special Education	84.323		247,934	406,166
	84.324		574,567	3,212,605
<i>Passed through from Baylor University</i>	84.324	1000495-01	-	2,472
<i>Passed through from SRI International</i>	84.324	PO5030	-	41,298
<i>Passed through from Temple University</i>	84.324	261770-UFL	-	64,728
<i>Passed through from University of Connecticut</i>	84.324	362595	-	9,273
<i>Passed through from University of Minnesota</i>	84.324	A005942801	-	18,916
<i>Passed through from University of Minnesota</i>	84.324	A008907001 R324B200038	-	22,696
<i>Passed through from University of Minnesota</i>	84.324	A008907002	-	2,497
<i>Passed through from University of North Carolina</i>	84.324	5115069	-	215,474
<i>Passed through from University of Oregon</i>	84.324	281680A	-	57,443
<i>Passed through from University of Tennessee</i>	84.324	A18-0099-S005	-	29,201
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		54,000	3,413,702
<i>Passed through from Vanderbilt University</i>	84.325	UNIV60176	-	64,967
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		31,363	188,587
<i>Passed through from University of North Carolina, Charlotte</i>	84.326	2015007905LUCF	119,140	147,420
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		-	56,288
<i>Passed through from United Cerebral Palsy (UCP) of Central FL</i>	84.335	H327S200009	-	416,696
Child Care Access Means Parents in School	84.336		40,430	923,147
Teacher Quality Partnership Grants	84.365		-	1,075,901
English Language Acquisition State Grants	84.367		-	72,679
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.407		-	3,870
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.411		-	456,393
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.411	ULTRA2021	227,770	
<i>Passed through from Duval County Public Schools</i>	84.411		-	13,750
<i>Passed through from Technical Education Research Center</i>	84.411	44127	-	74,230
<i>Passed through from TERC</i>	84.411	44127	-	89,610
Supporting Effective Educator Development Program	84.423		1,000,711	5,245,423
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M	COVID-19 - P425M200055	-	65,946
Other Federal Awards	84.RD	B5B776	-	366
	84.RD	ED-IES-17-C-0011	2,727,265	5,637,861
	84.RD	None	-	27,330
	84.RD	None	-	6,691
			5,948,977	32,275,171
Total Research And Development Programs Cluster:				
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027		711,342,938	748,893,554

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Polk County School Board</i>	84.027	530 2634A 4CB01	-	550
<i>Passed through from Polk County School Board</i>	84.027	530 2636B 6CB01	-	2,400
<i>Passed through from Putnam County School Board</i>	84.027	0750-20-024-75120	-	40,466
Special Education Preschool Grants	84.173		17,331,343	18,237,439
Total Special Education Cluster (IDEA):			17,331,343	18,237,439
Student Financial Assistance Cluster:			728,674,281	767,174,409
Federal Supplemental Educational Opportunity Grants	84.007		-	78,140,041
Federal Work-Study Program	84.033		-	20,434,477
Federal Perkins Loan (FPL)-Federal Capital Contributions	84.038		-	29,062,916
Federal Pell Grant Program	84.063		-	1,139,376,200
Federal Direct Student Loans	84.268		-	1,562,537,425
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	214,542
Total Student Financial Assistance Cluster:			-	2,829,765,601
TRIO Cluster:				
TRIO Student Support Services	84.042		-	8,440,889
TRIO Talent Search	84.044		-	5,010,393
TRIO Upward Bound	84.047		-	8,579,866
TRIO Educational Opportunity Centers	84.066		-	2,470,076
TRIO McNair Post-Baccalaureate Achievement	84.217		-	717,837
Total TRIO Cluster:			-	25,219,061
TOTAL U. S. DEPARTMENT OF EDUCATION			2,985,360,640	7,176,477,359
U. S. DEPARTMENT OF ENERGY				
State Energy Program	81.041		-	500,486
	81.041	ARRA - EE000824	178,264	392,187
Weatherization Assistance for Low-Income Persons	81.042		2,686,695	2,987,280
Conservation Research and Development	81.086		-	79,691
Renewable Energy Research and Development				
<i>Passed through from Pacific Ocean Energy Trust</i>	81.087	TEAMER.TB.FAU (Federal Award # DE-EE0008895)	-	26,004
State Energy Program Special Projects	81.119		-	159
Nuclear Energy Research, Development and Demonstration	81.121		-	58,257
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	ARRA - EECBG	-	1,351
Minority Economic Impact	81.137		-	216,298
State Heating Oil and Propane Program	81.138		-	516
Other Federal Awards	81.U16	OF-60010	-	105,904
	81.U16	OF-60042	-	84,874
	81.U16	OF-60150	-	9,417

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	81.U16	8F-30201	-	698
Passed through from Florida Atlantic University Research Corporation	81.U16	IPA Agreement	-	113,229
	81.U16	AGR-20-276 (NREL Subcontract # AFQ-9-92370- 01)	-	50,000
Total Excluding Cluster:			2,864,959	4,626,351
Research And Development Programs Cluster:				
State Energy Program	81.041		-	50,241
Office of Science Financial Assistance Program	81.049		1,607,877	16,310,636
Passed through from Advanced Conductor Technologies	81.049	FSU-07072020-1	-	48,683
Passed through from Battelle Energy Alliance, LLC	81.049	208337	-	71,536
Passed through from Boston University	81.049	4500003315	-	80,165
Passed through from Central Michigan University	81.049	F63460	-	58,641
Passed through from Combustion Research and Flow Technology, Inc.	81.049	DESC001940001C767	-	11
Passed through from Cryomagnetics, Inc.	81.049	32266	-	223,438
Passed through from Donald Danforth Plant Science Center	81.049	23410-F	-	30,769
Passed through from Energy to Power Solutions (E2P)	81.049	2020-002	-	41,269
Passed through from Fermi National Accelerator Laboratory	81.049	665981	-	141,743
Passed through from Harvard University	81.049	130298-5111477	-	130,275
Passed through from Intelligent Automation, Inc.	81.049	2269-2	-	33,044
Passed through from Intelligent Automation, Inc.	81.049	2356-1	-	89,434
Passed through from Massachusetts Institute of Technology	81.049	S4689-PO 243510	-	128,514
Passed through from nGimat Company	81.049	33047-CGOGGIN	-	15,597
Passed through from nGimat Company	81.049	33519-DBUGARIS	-	35,413
Passed through from Ohio State University	81.049	60071259	-	414
Passed through from Princeton University	81.049	ORPA001730	-	42,773
Passed through from Q-Chem, Inc.	81.049	DE-SC0011297	-	26,974
Passed through from Qrona Technologies	81.049	DE-SC0020539	-	24,560
Passed through from Savengy Technologies LLC	81.049	DE-SC0020539	-	1,288
Passed through from Truentic LLC	81.049	0000007886	-	1,762
Passed through from Ultramet	81.049	DE-SC0021488	-	42,941
Passed through from University of California, Santa Barbara	81.049	15701	-	25,293
Passed through from University of California, Santa Barbara	81.049	KK1947	-	127,676
Passed through from University of Illinois Urbana-Champaign	81.049	A21-0274-S003	-	6,262
Passed through from University of Illinois Urbana-Champaign	81.049	088950-16622	-	514,721
Passed through from University of Illinois Urbana-Champaign	81.049	090634-16914	-	947,423
Passed through from University of Miami	81.049	SPC-000920 PTE: DE- SC0019433	-	97,936

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Minnesota	81.049	A006801502	-	122,160
Passed through from University of South Carolina	81.049	PO 2000030168/ 17-3257	-	123,326
Passed through from University of Tennessee	81.049	A18-0533-S001	-	107,813
Passed through from University of Texas at Austin	81.049	UTA19-000269	-	27,481
Passed through from University of Texas at Austin	81.049	UTA20-001015	-	74,007
Passed through from University of Wisconsin	81.049	0000001030	-	65,158
University Coal Research	81.057		-	70,536
Conservation Research and Development	81.086		360,974	2,097,284
Passed through from Ames Laboratory- Iowa State University	81.086	SC-14-395	-	31,893
Passed through from Ames Laboratory- Iowa State University	81.086	SC-21-548	-	140,669
Passed through from Institute for Market Transformation	81.086	I	-	1,470
Passed through from Slipstream Group, Inc	81.086	DE-E0009073	-	42,994
Passed through from U.S. Automotive Materials Partnership, LLC	81.086	17-2998-AMP	-	36,825
Renewable Energy Research and Development	81.087		475,900	2,657,900
Passed through from Arizona State University	81.087	ASUB00000261	-	25,871
Passed through from Case Western Reserve University	81.087	RESS12579	-	84,075
Passed through from Electrical Distribution Design	81.087	8768-003	-	43,575
Passed through from Massachusetts Institute of Technology	81.087	101617	-	32,480
Passed through from Montana State University	81.087	G209-19-W7696	-	141,909
Passed through from North Carolina State University	81.087	2019-0156-02	-	32,575
Passed through from Northwestern University	81.087	SP0045962-PROJ0014471	-	91,882
Passed through from Texas A&M Agrilife Research	81.087	M2000416	-	47,495
Passed through from University of Illinois Urbana-Champaign	81.087	098496-17859	-	44,666
Passed through from University of North Carolina, Charlotte	81.087	20190382-04-FIU	-	150,244
Passed through from University of Utah	81.087	10045325/PO U000134873	-	39,620
Passed through from University of Washington	81.087	UWSC11836 (BPO49088)	-	177,955
Fossil Energy Research and Development	81.089		109,558	961,368
Passed through from MicroBio Engineering Inc.	81.089	DEFE0031717UCF1	-	25,983
Passed through from Southwest Research Institute	81.089	P99004RR	-	53,233
Environmental Remediation and Waste Processing and Disposal	81.104		-	4,526,776
Passed through from Lawrence Livermore National Laboratory	81.104	B633820	-	78,820
Passed through from Savannah River Nuclear Solutions, LLC	81.104	0000456318	14,495	168,149
Passed through from Savannah River Nuclear Solutions, LLC	81.104	0000456319	-	115,214
Passed through from Savannah River Nuclear Solutions, LLC	81.104	TOA 0000332983	-	579
Passed through from Savannah River Nuclear Solutions, LLC	81.104	TOA/PO No: 0000403081	-	7,630
Passed through from Savannah River Nuclear Solutions, LLC	81.104	TOA-00000403082	-	710
Stewardship Science Grant Program	81.112		-	212,792
Passed through from Texas A&M University	81.112	M1803337	-	233,773

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STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of California</i>	81.112	703802	-	7,352
Defense Nuclear Nonproliferation Research	81.113	SUBK00009798/PO30057812	-	123,114
<i>Passed through from University of Michigan</i>	81.117	32	-	250,001
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	AWD-101143-G1	-	54,413
<i>Passed through from Georgia Institute of Technology</i>	81.117	AWD-101143-G2 (RH398-G2)	-	25,390
<i>Passed through from Georgia Institute of Technology</i>	81.117	2017-3030-02	-	7,486
<i>Passed through from North Carolina State University</i>	81.121	5738-UF-DOE-8688	237,484	977,718
Nuclear Energy Research, Development and Demonstration	81.121	5770-UF-DOE-8717	-	1,998
<i>Passed through from Pennsylvania State University</i>	81.121	00009928 / BB01185630	-	6,834
<i>Passed through from Pennsylvania State University, Berkeley</i>	81.121	AWD00001232 (415659-1)	-	56,689
<i>Passed through from University of Pittsburgh</i>	81.121	UTA16-001170	-	34,803
<i>Passed through from University of Texas at Austin</i>	81.121	401146400	-	54,061
Electricity Research, Development and Analysis	81.122	SA1611104 (Prime#DE-OE0000779)	-	55,372
<i>Passed through from General Electric Corporation</i>	81.122	078620-17487	-	113,676
<i>Passed through from University of Arkansas</i>	81.123	226160664B; Prime#DE-NA0003865	539,184	21,545
<i>Passed through from University of Illinois, Chicago</i>	81.123	None	-	1,039,386
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	AWD-000363-G1	-	270,881
<i>Passed through from University of Texas, El Paso</i>	81.124	002134-00002-02-01	1,177,035	278,251
Predictive Science Academic Alliance Program	81.135	1242240+PO2606218	-	1,790,009
Advanced Research Projects Agency - Energy	81.135	PO# 184179	-	17,193
<i>Passed through from Advanced Magnet Lab, Inc.</i>	81.135	(Sub#30382SUBS3269); Prime# DE-AR000069	-	424,406
<i>Passed through from Georgia Institute of Technology</i>	81.135	026851	-	25,461
<i>Passed through from Marquette University</i>	81.135	0F-60152	-	118,019
<i>Passed through from United Technologies Research Center</i>	81.135	0F-60165	-	84,462
<i>Passed through from University of Vermont</i>	81.137	1686298	-	253,270
Minority Economic Impact	81.RD	1805224	-	11,798
Other Federal Awards	81.RD	-	-	11,798
	81.RD	-	-	87,031
	81.RD	-	-	38,581
	81.RD	-	-	11,086
	81.RD	-	-	11,730

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STATE OF FLORIDA
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Other Federal Awards	81.RD	1953567	-	6,593
	81.RD	1982062	-	16,930
	81.RD	1983948_1838470	-	1,415
	81.RD	2111379	-	8,861
	81.RD	2189305	-	56,441
	81.RD	2208842	-	29,765
	81.RD	360578	-	40,080
	81.RD	4000166369	-	52,711
	81.RD	4000172354	-	33,181
	81.RD	4000180361	-	14,884
	81.RD	4000183382	-	30,636
	81.RD	4000183558 / AGR00019804	-	53,235
	81.RD	502702	-	66,998
	81.RD	517100	-	77,765
	81.RD	616898	-	43,749
	81.RD	657178	-	7,069
	81.RD	658325	-	1,673
	81.RD	663691	-	25,268
	81.RD	664572	-	88,463
	81.RD	674028	-	21,203
	81.RD	675214	-	13,842
	81.RD	AGR.DTD 08-07-2017	-	6,370
	81.RD	B633900	-	43,216
	81.RD	B640528	-	13,241
	81.RD	KAGX-8-82293-02	-	87,469
	81.RD	PO 2141130	-	4,354
	81.RD	PO 2148293	-	53,670
	81.RD	PO 2170013	-	58,390
	81.RD	PO 2195313	-	70,974
	81.RD	PO 2199448	-	40,229
	81.RD	PO 2202726	-	45,477
	81.RD	PO 2205206	-	18,404
	81.RD	PO 2220417	-	12,898
	81.RD	PO 2221708	-	29,093
	81.RD	PO 2260214	-	38,662
	81.RD	PO No 1978387	-	35,113
	81.RD	PO No 2062824	-	50,499
	81.RD	PO No 2160344	-	57,878

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STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	81.RD	PO No 2201315	-	25,330
	81.RD	PO1974428	-	70,413
	81.RD	PO1991186	-	5,281
	81.RD	SUB-2020-10128	-	11,240
	81.RD	SUB-2020-10184	-	3,905
	81.RD	SUB-2020-10267	-	12,980
	81.RD	SUB-2020-10284	-	51,769
	81.RD	SUB-2021-10386	-	162,743
	81.RD	SUB-2021-10420	-	307
	81.RD	SUB-2021-10476	-	15,814
	81.RD	TOA 0000511061	-	1,668
	81.RD	IF-60264	-	23,004
	81.RD	8F30168	-	97,502
	81.RD	8F-30218	-	82,251
	81.RD	179009 RELEASE NO 1	-	33,962
	81.RD	179009 Release No 2	-	20,303
	81.RD	184744	-	58,177
	81.RD	195808	-	54,705
	81.RD	213367	-	71,664
	81.RD	214376	-	34,075
	81.RD	232466	-	35,422
	81.RD	233724	-	92,034
	81.RD	4000166082	-	10,030
	81.RD	Contract No. 200220	-	47,475
	81.RD	Contract No. 244729	-	31,212
	81.RD	No. 236362	-	16,900
	81.RD	492174	-	97,893
	81.RD	374442	-	134,128
	81.RD	DE-0020909/C807	-	98,766
	81.RD	109113	-	125,000
	81.RD	ERA-100117	-	58,503
	81.RD	ERAU-100117	-	9,564
	81.RD	642044	-	31,738
	81.RD	664104	-	76,062
	81.RD	670765	-	66,850
	81.RD	AWD-101927-S1	-	125,160
	81.RD	PO No 100001527	-	31,291
	81.RD	N000223136	-	43,518

Passed through from Argonne National Laboratory
Passed through from Argonne National Laboratory
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Passed through from Battelle Energy Alliance, LLC
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Passed through from Battelle Energy Alliance, LLC
Passed through from Battelle Energy Alliance, LLC
Passed through from Battelle Energy Alliance, LLC
Passed through from Brookhaven Science Associates LLC
Passed through from Combustion Research and Flow Technology, Inc.
Passed through from Creare, LLC
Passed through from Embry-Riddle Aeronautical University
Passed through from Embry-Riddle Aeronautical University
Passed through from Fermi National Accelerator Laboratory
Passed through from Fermi National Accelerator Laboratory
Passed through from Fermi National Accelerator Laboratory
Passed through from Georgia Institute of Technology
Passed through from GSE Solutions
Passed through from Honeywell Federal Manufacturing & Tech

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Honeywell Federal Manufacturing & Tech	81.RD	N000380719	-	43,577
Passed through from Honeywell Federal Manufacturing & Technologies, LLC	81.RD	PO# N000352189	-	41,244
Passed through from Idaho National Engineering and Environmental Laboratory	81.RD	233914	-	35,426
Passed through from Jefferson Science Associates, LLC	81.RD	19-D0253	-	21,298
Passed through from Kamatics	81.RD	156180	-	22,113
Passed through from Laboratory For Analytic Sciences	81.RD	2021-1156-05	-	33,118
Passed through from Lawrence Berkeley National Laboratory	81.RD	7499810	-	7,130
Passed through from Lawrence Berkeley National Laboratory	81.RD	7529446	-	4,200
Passed through from Lawrence Berkeley National Laboratory	81.RD	7537839	-	21,376
Passed through from Lawrence Berkeley National Laboratory	81.RD	7560179	-	25,185
Passed through from Lawrence Berkeley National Laboratory	81.RD	7576183	-	3,772
Passed through from Lawrence Livermore National Laboratory	81.RD	B640053	-	60,510
Passed through from Lawrence Livermore National Laboratory	81.RD	B640054	-	59,863
Passed through from Los Alamos National Laboratory	81.RD	497357	-	63,096
Passed through from Los Alamos National Laboratory	81.RD	497442	-	63,290
Passed through from Los Alamos National Security, LLC	81.RD	369801	-	18,617
Passed through from Michigan State University	81.RD	C152679	-	7,287
Passed through from Michigan State University	81.RD	C155685	-	4,200
Passed through from National Renewable Energy Laboratory	81.RD	ZGJ-9-92284-01	-	839,269
Passed through from Northeastern University	81.RD	503036-78051	-	90,877
Passed through from Pacific Northwest National Laboratory	81.RD	Purchase Order #523518	-	6,621
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	0000403067/08KEL3FIUS	-	38,140
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	403071/08KEL3FIU2	-	44,194
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	BOA Number: 746	-	174,515
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA NO: 0000456316	-	121,594
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA#: 0000403065	-	5,883
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA#:0000403078	-	13,746
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA/PO No: 0000525181	-	19,900
Passed through from Spectral Energies, LLC	81.RD	SB2008-001-1	-	55,505
Passed through from T2C- Energy, LLC	81.RD	DE-EE0008916.0001	-	64,153
Passed through from The Regents of University of California	81.RD	7452730	-	29,516
Passed through from The Regents of University of California	81.RD	7537361	-	3,010
Passed through from The Solar Foundation	81.RD	None	-	11,209
Passed through from Trellis Growing Systems, LLC	81.RD	546427	-	18,947
Passed through from Triad National Security LLC	81.RD	537662 (Basic Agmt #314879)	-	11,564
Passed through from Triad National Security, LLC	81.RD	540271	-	55,545
Passed through from Tufts Medical Center	81.RD	581036	-	107,787
Passed through from Tulane University	81.RD	605355 /AGR 579328	-	91,656

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<i>Passed through from UT-Battelle</i>	81.RD	4000180342	-	73,258
<i>Passed through from UT-Battelle</i>	81.RD	4000182388	-	38,313
<i>Passed through from UT-Battelle, LLC</i>	81.RD	40000100172	-	529
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000143262	-	32,672
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000166016	-	55,390
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000166724	-	44,332
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000171512	-	579
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000179383	-	34,765
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000180830	-	181,954
Total Research And Development Programs Cluster:			4,522,507	44,624,401
TOTAL U. S. DEPARTMENT OF ENERGY			7,387,466	49,250,752
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Medical Reserve Corps Small Grant Program				
<i>Passed through from National Association of County & City Health Officials</i>	93.008	MRC16-0315C	-	6,828
<i>Passed through from National Association of County and City Health Officials</i>	93.008	5MRCSG101005	-	1,578
<i>Passed through from National Association of County and City Health Officials</i>	93.008	MRC15-0391C	-	173
<i>Passed through from National Association of County and City Health Officials</i>	93.008	MRC16-1983C	-	305
<i>Passed through from National Association of County and City Health Officials (NACCHO)</i>	93.008	6 HITEP 200045-01-01/ Contract MRC 21-0507	-	1,011
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		231,321	342,271
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	COVID-19 - 2001FLOMC3- 01,2001FLOMC3- 00,2101FLOMC6-00	-	2,601,016
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	COVID-19 - 2101FLPHC6-00	1,465,464	1,532,079
COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	COVID-19 - 90NWC50034- 01-00,90NWC30035-01- 01,90NWC30035-01-00,	2,631,820	2,738,169
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	COVID-19 - 2001FLFCC3- 01,2001FLFCC3- 00,2101FLFCC06-00	14,850,451	18,661,152
Training in General, Pediatric, and Public Health Dentistry	93.059		-	265,498
Global AIDS	93.067		-	1,653
COVID-19 - Public Health Emergency Preparedness	93.069	COVID-19 - COQYA	-	411,382
Public Health Emergency Preparedness	93.069		-	25,936,288
Environmental Public Health and Emergency Response	93.070		133,857	1,755,528
Medicare Enrollment Assistance Program	93.071		1,664,016	1,719,461
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		-	512,742

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<i>Passed through from University of South Carolina</i>	93.073	20-3969 PO#2000049995	-	336,350
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		-	119,578
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	36,040
<i>Passed through from Hillsborough County Public Schools</i>	93.079	PO 1304650	-	32,217
<i>Passed through from The School Board of Duval County</i>	93.079	5 NU87PS004351-02-00 and 6 NU87PS004351-03-01	-	252,614
<i>Passed through from The School Board of Duval County</i>	93.079	AGR-2019-032, AGR-2019- 036, AGR-2019-004, AGR- 2019-006	-	253,227
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	5NU27DD001155-03-00	-	690
<i>Passed through from Hemophilia of Georgia</i>	93.080	ATHN2020CDC-IVS-01	-	19,440
Research on Research Integrity	93.085		-	37,638
COVID-19 - Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	90ZB0014	-	55,803
<i>Passed through from Champions for Children, Inc</i>	93.086		-	210,076
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	01042016GRT11892	-	25,555
<i>Passed through from Champions for Children, Inc</i>	93.087		-	82,973
Enhance Safety of Children Affected by Substance Abuse	93.087	Proud Partners 2019-21	-	150,573
<i>Passed through from Citrus Health Network, Inc.</i>	93.090	VEN 019 USE	35,383	147,153
Guardianship Assistance	93.092	UGRT11815-09292016	-	140,090
Affordable Care Act (ACA) Personal Responsibility Education Program	93.103		-	2,074,647
<i>Passed through from Childrens Home Society of Florida</i>	93.103	EL-1007-01-01	-	17,772
Food and Drug Administration Research	93.103	AGR DTD 01-14-2020	-	492
<i>Passed through from Elorac</i>	93.103	SUBK00013463	-	21,455
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		1,289,454	1,483,658
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.104	JSOCC-Y2-UF-PI-093020- 092	-	42,084
Area Health Education Centers	93.107		1,067,451	1,332,961
COVID-19 - Area Health Education Centers	93.107	COVID-19 - SUB00002482	11,360	16,449
Maternal and Child Health Federal Consolidated Programs	93.110	UC4MC28042	-	1,361,619
<i>Passed through from American College of OB/GYN</i>	93.110	16-04-FY1621	-	21,132
<i>Passed through from Florida Association of Healthy Start Coalitions, Inc.</i>	93.110	5 H30MC24046-089-00	-	74,241
<i>Passed through from Hemophilia of Georgia</i>	93.110		-	12,429

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<i>Passed through from Organization Teratology Information Specialists</i>	93.110	UG4MC27861	-	57,970
<i>Passed through from Zero to Three</i>	93.110	2020110099	-	30,731
<i>Passed through from Zero to Three</i>	93.110	2020110100	-	120,784
<i>Passed through from Zero to Three: National Center for Infants, Toddlers and Families</i>	93.110	1U2DMC32394-01-00 / 2019010122	-	61,710
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		-	7,410,873
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		25,573	174,305
Oral Diseases and Disorders Research				
<i>Passed through from University of California, Los Angeles</i>	93.121	1350 G XC976	-	56
Nurse Anesthetist Traineeship	93.124		-	148,050
Emergency Medical Services for Children	93.127		-	91,963
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	304,682
COVID-19 - Injury Prevention and Control Research and State and Community Based Programs	93.136	COVID-19 - 6NUF2CE002470-02-02	-	220,310
Injury Prevention and Control Research and State and Community Based Programs	93.136		3,027,513	18,646,764
<i>Passed through from Florida Council Against Sexual Violence</i>	93.136	21RPE69	-	5,383
<i>Passed through from Florida Council Against Sexual Violence</i>	93.136	21RPE71	-	27,207
<i>Passed through from Panhandle Area Education Consortium</i>	93.136	16-181	-	29,632
Community Programs to Improve Minority Health Grant Program				
<i>Passed through from City of Tampa Housing Authority</i>	93.137	MP-CPI-20-005	-	40,300
Projects for Assistance in Transition from Homelessness (PATH)	93.150		4,267,647	4,267,647
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		547,171	2,693,777
<i>Passed through from University of South Florida</i>	93.153	2H12HA24835-06-00	-	5,395
COVID-19 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	COVID-19 - 1 H1XHA370310100	-	94,520
	93.153	COVID-19 - H1XHA37026	-	59,295
	93.153	COVID-19 - H1XHA37036	-	49,034
Disabilities Prevention	93.184		7,026	319,137
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects				
<i>Passed through from Gorgas Memorial Institute for Health Studies</i>	93.185	U011P001132-01-00	-	17,222
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	294,979
Family Planning Services	93.217		53,251	10,224,410
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		1,319,768	2,992,228
Grants to States to Support Oral Health Workforce Activities	93.236		43,775	414,006
COVID-19 - State Capacity Building	93.240	COVID-19 - 6 NU6ITS000310-01-00	-	33,503

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State Capacity Building	93.240		-	86,181
State Rural Hospital Flexibility Program	93.241		50,000	427,757
Substance Abuse and Mental Health Services Projects of Regional and National Significance <i>Passed through from 13th Judicial Court Hillsborough County</i>	93.243	U60975-10012016	677,121	2,917,510
<i>Passed through from 13th Judicial Court Hillsborough County</i>	93.243	U60975-10012016	-	5,361
<i>Passed through from American College of Emergency Physicians</i>	93.243	AGR DT 07-02-20	-	80,788
<i>Passed through from American Psychiatric Nurses Association</i>	93.243	IH79FG00022-01	-	4,999
<i>Passed through from Childrens Home Society of Florida</i>	93.243	UGRT11815-10012016	-	7,494
<i>Passed through from Drug Abuse Comprehensive Office, Inc.</i>	93.243	U62013-9302018	-	77,619
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.243	PIP2	-	57,979
<i>Passed through from Jewish Community Services of South Florida Inc.</i>	93.243	IH79SM081099-01	-	59,343
<i>Passed through from Kristi House Child Advocacy Center</i>	93.243	None	-	15,650
<i>Passed through from National Empowerment Center, Inc.</i>	93.243	IH79SM082648-01	-	2,433
Advanced Nursing Education Workforce Grant Program	93.247		-	20,017
Early Hearing Detection and Intervention	93.251		-	2,720
COVID-19 - Poison Center Support and Enhancement Grant	93.253	COVID-19 - 1 H4CHS37390-01-00	82,821	195,937
Poison Center Support and Enhancement Grant	93.253		-	83,293
Scaling the National Diabetes Prevention Program to Priority Populations <i>Passed through from National Association of Chronic Disease</i>	93.261	SNU58DP006363-02	233,123	475,242
Occupational Safety and Health Program	93.262		193,098	127,255
COVID-19 - Immunization Cooperative Agreements	93.268	COVID-19 - 6NH23IP922607-01-03	-	1,503,101
	93.268	COVID-19 - 6NH23IP922607-02-01&6NH23IP922607-02-04	-	5,471,196
	93.268	COVID-19 - 6NH23IP922607-20-05	-	24,139,146
Immunization Cooperative Agreements	93.268		-	5,301,540
Viral Hepatitis Prevention and Control	93.270		-	297,158,930
Drug-Free Communities Support Program Grants	93.276		-	575,727
Drug Abuse and Addiction Research Programs <i>Passed through from George Mason University</i>	93.279	E2052464	-	142,312
COVID-19 - Small Rural Hospital Improvement Grant Program	93.301	COVID-19 - 6H3JRH37431-01-01	-	115,786
Small Rural Hospital Improvement Grant Program	93.301		82,180	15,984
Minority Health and Health Disparities Research <i>Passed through from The Regents of the University of California, San Francisco</i>	93.307	5R01MD013565-03 and 5R01MD013565-04	-	717,442
			-	117,470
			-	167,082

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<i>Passed through from The Regents of the University of California, San Francisco</i>	93.307	AGR-2019-010, AGR-2019-010-A1	-	190,330
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	-	-	99,942
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318	-	14,316	770,376
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 - NU50CK000554	-	731,361,412
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	-	-	3,850,961
State Health Insurance Assistance Program	93.324	-	2,276,415	2,868,437
Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.332	-	897,052	1,571,226
Behavioral Risk Factor Surveillance System	93.336	-	-	222,064
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19 - 6NU90TP922083-01-04	-	23,258,996
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	-	703,200	3,528,970
COVID-19 - Nurse Education, Practice Quality and Retention Grants	93.359	COVID-19 - 1 TIJHP39092-01-00 (COVID-19)	-	63,700
Nurse Education, Practice Quality and Retention Grants	93.359	COVID-19 - 1 TIJHP39101-01-00 (COVID-19)	-	78,571
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.359	-	391,560	1,440,771
<i>Passed through from Regeneron Pharmaceuticals, Inc.</i>	93.360	COV-2040	-	34,062
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366	-	9,709	108,825
ACL Independent Living State Grants	93.369	-	-	4,491,701
National and State Tobacco Control Program Cancer Treatment Research	93.387	-	-	2,474,612
<i>Passed through from The Children's Hospital of Philadelphia</i>	93.395	AGR DTD 01-13-2016	-	444
ARRA - Nurse Faculty Loan Program	93.408	ARRA - 30010 - ARRA	-	16,862
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.408	ARRA - EOAHP15358	-	1,913
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.426	-	-	2,419,471
<i>Passed through from Temple University</i>	93.433	262568-USF	-	21,264
Every Student Succeeds Act/Preschool Development Grants	93.434	-	4,178,323	9,088,571
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435	-	56,125	459,118
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436	-	76,997	940,602
Food Safety and Security Monitoring Project	93.448	-	-	264,848

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ACL Assistive Technology	93.464		-	776,682
Alzheimer's Disease Program Initiative (ADPI)	93.470		-	197,632
Title IV-E Kinship Navigator Program	93.471		777,624	777,624
COVID-19 - Provider Relief Fund	93.498	COVID-19 - AMERICAN RESCUE PLAN	-	11,869,400
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program <i>Passed through from Healthy Start Coalition of Pinellas County</i>	93.505	FL MIECHV 13-8	-	67,137
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.505	AGR-2018-052, AGR-2018- 052-A1	-	126,895
MaryLee Allen Promoting Safe and Stable Families Program <i>Passed through from Ounce of Prevention</i>	93.556	HF-15-20-40	27,576,309	27,592,509
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.556	20-21-07	-	20,054
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.556	Contract HF-20-21	-	970,755
Temporary Assistance for Needy Families <i>Passed through from CareerSource Central Florida</i>	93.558	YTH-ACC-SEM2020	256,724,143	389,699,269
<i>Passed through from CareerSource Gulf Coast</i>	93.558	21-GCSC-WT	-	32,548
<i>Passed through from CareerSource Heartland</i>	93.558	AA-33223-19-DD-A-12, AA- 34762-20-55-A-12	-	6,355
<i>Passed through from Ounce of Prevention</i>	93.558	HF-15-20-40	-	9,200
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.558	Contract HF-20-21	-	266,432
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.558	HF 15-20-37	-	104,932
Child Support Enforcement <i>Passed through from Ounce of Prevention Fund of Florida</i>	93.558	HFFLA	-	408,099
Refugee and Entrant Assistance State/Replacement Designee Administered Programs <i>Passed through from Church World Service</i>	93.566	KK060BC	25,338,612	403,921
COVID-19 - Low-Income Home Energy Assistance <i>Passed through from Church World Service</i>	93.566	COVID-19 - 2002FLE5C3	22,645,361	196,525,963
Low-Income Home Energy Assistance <i>Passed through from Ounce of Prevention Fund of Florida</i>	93.568		-	42,732,529
Community Services Block Grant <i>Passed through from Ounce of Prevention Fund of Florida</i>	93.569		39,922,949	380,827
Refugee and Entrant Assistance Discretionary Grants <i>Passed through from Ounce of Prevention Fund of Florida</i>	93.576		61,939,352	40,075,464
U.S. Repatriation <i>Passed through from Ounce of Prevention Fund of Florida</i>	93.579		17,242,436	62,799,921
State Court Improvement Program <i>Passed through from Ounce of Prevention Fund of Florida</i>	93.586		10,875,468	17,736,383
Community-Based Child Abuse Prevention Grants <i>Passed through from Ounce of Prevention Fund of Florida</i>	93.590		8,333	11,378,859
Grants to States for Access and Visitation Programs <i>Passed through from Ounce of Prevention Fund of Florida</i>	93.597		-	289,861
Chafee Education and Training Vouchers Program (ETV) <i>Passed through from Nevada Department of Child and Family Services</i>	93.599	COVID-19 - 2001FLCSC3	-	5,500
Adoption and Legal Guardianship Incentive Payments <i>Passed through from Nevada Department of Child and Family Services</i>	93.603	QPI/JIT	-	1,072,858
Developmental Disabilities Basic Support and Advocacy Grants <i>Passed through from Nevada Department of Child and Family Services</i>	93.603		1,434,748	2,372,343
			471,301	498,271
			2,192,319	2,192,319

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Florida Developmental Disabilities Council, Inc.</i>	93.630	1023TRS19B	-	24,227
<i>Passed through from University of Massachusetts</i>	93.630	B00098186	-	3,839
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	575,307
Children's Justice Grants to States	93.643		-	389,337
Stephanie Tubbs Jones Child Welfare Services Program	93.645		4,318,301	6,639,557
Foster Care Title IV-E	93.658		184,905,629	218,758,554
<i>Passed through from Eckerd Youth Alternatives, Inc.</i>	93.658	ECA-C6-TRA-USF-FY21	-	1,066,250
<i>Passed through from Kentucky Cabinet for Health and Family Services</i>	93.658	SC 736 200001359	-	55,155
<i>Passed through from University of California, Berkeley</i>	93.658	00009882	-	86,868
Adoption Assistance	93.659		144,101,056	151,527,727
COVID-19 - Adoption Assistance	93.659		12,870,353	13,529,635
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		1,789,404	1,948,539
Social Services Block Grant	93.667		62,656,964	159,635,808
<i>Passed through from Florida Department of Children and Families</i>	93.667		-	38,560
Child Abuse and Neglect State Grants	93.669	QC6B2	5,139,904	5,139,904
Child Abuse and Neglect Discretionary Activities				
<i>Passed through from The Stephen Group, LLC</i>	93.670		-	16,663
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		2,243,416	2,244,192
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	COVID-19 - 2001FLFVC3	1,972,471	1,972,471
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		10,667,844	10,801,687
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B				
<i>Passed through from City of Jacksonville, AGR-2020-009</i>	93.686		-	134,660
		Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B		
	93.686		-	11,195
	93.732		-	159,495
<i>Passed through from Orange County Board of County Commissioners</i>	93.732	UT8HA33952 / Y20-2084	-	33,638
Mental and Behavioral Health Education and Training Grants	93.732		-	98,365
<i>Passed through from LUTHERAN SERVICES FLORIDA, INC.</i>	93.734	5M01HP31270-03-00	93,986	
Empowering Older Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)				
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		-	7,721
Children's Health Insurance Program	93.767		213,094,819	369,599,921
<i>Passed through from Florida Healthy Kids Corporation</i>	93.767	8218GRT10560	-	32,602

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STATE OF FLORIDA

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COVID-19 - Children's Health Insurance Program	93.767	COVID-19 - 2005.2105FL5021	9,459,369	11,180,366
Grants to States for Operation of Qualified High-Risk Pools	93.780		-	1,078,387
Opioid STR	93.788		60,765,661	66,029,122
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	474,167
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	400,542
Allergy and Infectious Diseases Research	93.855		-	945
Biomedical Research and Research Training	93.859		-	134,986
Child Health and Human Development Extramural Research	93.865		-	19,799
Maternal, Infant and Early Childhood Home Visiting Grant				
<i>Passed through from Florida Association of Healthy Start Coalitions, Inc.</i>	93.870	13-08-FY2021	-	4,201
<i>Passed through from Healthy Start Coalition of Southwest Florida</i>	93.870	X10MC32184	-	25,000
<i>Passed through from Healthy Start Coalition of Southwest Florida</i>	93.870	X10MC33573	-	81,270
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870	1819-01 Collier CHD	-	21,697
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870	DOH-Hendry Contract #NFPH-21	-	108,557
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870	NFP19	-	27,782
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870	NFPC-20	-	63,917
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870	NFPL-20	-	84,233
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870	X10MC33573/Agreement #NFPL-21	-	84,000
<i>Passed through from Healthy Start of North Central Florida</i>	93.870	MIECHV-UJ-1920	-	106,949
Medical Library Assistance				
<i>Passed through from University of Maryland, Baltimore</i>	93.879	1600679	-	22,642
National Bioterrorism Hospital Preparedness Program	93.889		4,172,304	13,825,887
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		115,475	8,294,507
Grants to States for Operation of State Offices of Rural Health	93.913		72,000	148,801
COVID-19 - HIV Emergency Relief Project Grants				
<i>Passed through from City of Jacksonville</i>	93.914	609781-20	-	11,247
HIV Emergency Relief Project Grants	93.914		-	677,504
<i>Passed through from City of Jacksonville</i>	93.914	2H89HA00039-26-00	-	473,072
<i>Passed through from City of Jacksonville</i>	93.914	2H89HA00039-27-00	-	61,351
<i>Passed through from City of Jacksonville</i>	93.914	603913-20	-	397,300
<i>Passed through from City of Jacksonville</i>	93.914	AGR-2019-014	-	806,567
<i>Passed through from City of Jacksonville</i>	93.914	AGR-2020-004	-	204,836
<i>Passed through from City of Jacksonville</i>	93.914	ESC-0301-21	-	181,693
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.914	6H89HA00024-23-1 CONTRACT #301-443-3555	-	14,942

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Passed through from Hillsborough County Board of County Commissioners	93.914	6H89HA00024-27-01 CONTRACT #301-443-3555	-	106,346
Passed through from Hillsborough County Board of County Commissioners	93.914	H.C. #18-0262	583,545	1,632,142
Passed through from Hillsborough County Board of County Commissioners	93.914	H.C. 12-0113	-	94,391
Passed through from Hillsborough County Board of County Commissioners	93.914	HC#18-0262	-	1,663,488
Passed through from Orange County Board of County Commissioners	93.914	H89HA00030	-	244,202
Passed through from Orange County Board of County Commissioners	93.914	H89HA00030 / Y17-1018D	-	920,381
Passed through from Orange County BOCC	93.914	Y-17-1018C-DG	-	40,826
Passed through from Orange County BOCC	93.914	Y19-180D	-	291,738
Passed through from Palm Beach County Board of County Commissioners	93.914	2 H89HA00034-28	-	421,911
COVID-19 - HIV Care Formula Grants	93.917	COVID-19 - 6X7CHA36867-01-01	-	1,500,000
HIV Care Formula Grants	93.917		73,715,807	147,020,612
Passed through from BOCC - Board of County Commissioners - CARES Act	93.917	17-CP-HCS-8346-RW-01	-	202,699
Passed through from Broward County Board of County Commissioners	93.917	17-CP-HCS-8346-RW-01	-	1,311,487
Passed through from Healthy Start of North Central Florida, Inc	93.917	COL-2021	-	80,300
Passed through from Well Florida Council	93.917	#RW-Citrus 1920	-	80,931
Passed through from Well Florida Council	93.917	RW-ACHD-CLINIC-1920	-	591,193
Passed through from Well Florida Council	93.917	RW-Alachua-MCM/Referral-1619	-	482,222
Passed through from Well Florida Council	93.917	RW-Putnam	-	86,359
Passed through from Well Florida Council, Inc.	93.917	RW-Sumter-2021	-	30,378
Passed through from Well Florida Council, Inc.	93.917	RW-Sumter-2122	-	19,566
Passed through from Well Florida Council, Inc.	93.917	RW=Marion-1920	-	274,000
Passed through from Well Florida Council, Inc.	93.917	RW-Alachua-MCM/Referral-1619	-	455,955
Passed through from Well Florida Council, Inc.	93.917	RW-Citrus 1920	-	74,192
Passed through from Well Florida Council, Inc.	93.917	RW-Columbia-1920	-	57,109
Passed through from Well Florida Council, Inc.	93.917	RW-Putnam	-	84,140
Passed through from Well Florida Council, Inc.	93.917	RW-Sumter-1920	-	45,000
Passed through from Well Florida Council, Inc.	93.917	RW-Sumter-2021	-	14,178
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	COVID-19 - 1H7CHA37315-01-00	-	48,027
	93.918	COVID-19 - H76HA00590-20-01	-	35,702
	93.918	COVID-19 - H7CHA36794	-	97,925
	93.918	COVID-19 - H7CHA36831	-	72,902
	93.918	COVID-19 - H7CHA37157	-	58,541

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COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	COVID-19 - H7CHA37157-01-00	-	58,541
	93.918	COVID-19 - H7CHA37206-01-00	-	37,796
	93.918	COVID-19 - H7CHA37281-01-00	-	23,548
	93.918	COVID-19 - H7CHA37293	-	132,540
	93.918	COVID-19 - H7CHA37316	-	35,635
	93.918		-	9,298,061
	93.926		-	874,644
	93.926	H49 MC27805	-	75,222
	93.926	Nassau-HSSC-1920	-	285,086
	93.926	AGR-2019-021, AGR-2019-021-A1	-	64,361
	93.926	AGR-2019-022, AGR-2019-022-A1	-	81,200
	93.926	H49MC00051	-	1,289,947
	93.926	H49MC00051	-	11,118
	93.926	50400-100-020-C	-	39,396
Special Projects of National Significance				
Passed through from Rutgers State University	93.928	PJ ID 826750 / PO 1331806	-	62,898
Passed through from Rutgers State University	93.928	Special Projects of National Significance	-	138,775
	93.928	SUB 1762 - PO 1426255	-	144,899
	93.928	U90HA32147	-	78,734
	93.928	U90HA32147	-	90,886
	93.928	U90HA32147	-	118,031
	93.928	U90HA39341	-	30,045
	93.940		8,394,043	42,601,047
	93.940	1-312-0217679-66091L	-	57,878
	93.941	DEH-2021	-	269,296
	93.944		-	1,071,626
	93.944		-	516
	93.946		-	375,707
	93.947		-	595,623
	93.958		46,949,971	49,024,676
	93.959		112,296,550	112,659,566
	93.959	None	-	21,431
	93.959	None	-	1,096,870

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<i>Passed through from Southeast Florida Behavioral Health Network</i>	93,959	ZDA08	-	160,000
The Zika Health Care Services Program	93,966		-	22,059
PPHF Geriatric Education Centers	93,969		302,562	793,467
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93,977		-	5,365,178
<i>Passed through from University of Alabama, Birmingham</i>	93,977	000406257-024	-	8,002
Sexually Transmitted Diseases (STD) Provider Education Grants				
<i>Passed through from Massachusetts Department of Public Health</i>	93,978	INTF529IHH4W2.1025037	-	59,071
COVID-19 - Mental Health Disaster Assistance and Emergency Mental Health	93,982	COVID-19 - IH07SM08367701	2,877,233	4,273,649
Mental Health Disaster Assistance and Emergency Mental Health	93,982		1,611,620	1,745,940
Preventive Health and Health Services Block Grant	93,991		106,263	4,061,884
Maternal and Child Health Services Block Grant to the States	93,994		6,331,220	16,958,856
<i>Passed through from Bay, Franklin, Gulf Healthy Start Coalition, Inc.</i>	93,994	GFCHE2020-2021	-	18,818
<i>Passed through from Capital Area Healthy Start</i>	93,994	HSCIRW-B19-20	-	17,966
<i>Passed through from Central Healthy Start</i>	93,994	DEL-2021	-	1,155
<i>Passed through from Central Healthy Start Coalition, Inc</i>	93,994	DES-1920	-	199
<i>Passed through from Central Healthy Start Inc.</i>	93,994	CIT 1920	-	18,649
<i>Passed through from Central Healthy Start Inc.</i>	93,994	DEL-1920	-	1,297
<i>Passed through from Central Healthy Start, Inc</i>	93,994	DES-2021	-	3,693
<i>Passed through from Children Services Council of Palm Beach County</i>	93,994	PB-CSC618-FY20/21	-	379,109
<i>Passed through from Children Services Council of Palm Beach County</i>	93,994	PB-CSC661-FY20/21	-	48,573
<i>Passed through from Chipley Healthy Start Coalition</i>	93,994	HCHDI71801	-	70,168
<i>Passed through from Chipola Healthy Start Coalition</i>	93,994	HCHD 2020-2021	-	89,016
<i>Passed through from Gulf/Franklin #01 2017-2018 & Addendum #4</i>	93,994	GFCHE2020-2021	-	16,380
<i>Passed through from Healthy Start Coalition</i>	93,994	#CIT-2021	-	16,034
<i>Passed through from Healthy Start Coalition</i>	93,994	Calhoun CHD 19-20 Base	-	22,734
<i>Passed through from Healthy Start Coalition</i>	93,994	CCHD 2020-2021	-	24,697
<i>Passed through from Healthy Start Coalition</i>	93,994	COSGG-04	-	6,726
<i>Passed through from Healthy Start Coalition</i>	93,994	FDOHMAN1819DE RI	-	4,547
<i>Passed through from Healthy Start Coalition</i>	93,994	GFCHD18-19	-	16,380
<i>Passed through from Healthy Start Coalition</i>	93,994	MCHD 18-19 HS #002	-	259,198
<i>Passed through from Healthy Start Coalition of Escambia County</i>	93,994	EB922/COSFG	-	21,753
<i>Passed through from Healthy Start Coalition of Flagler & Volusia</i>	93,994	HS-DS-16/17 #003	-	36,000
<i>Passed through from Healthy Start Coalition of Flagler & Volusia</i>	93,994	HS-DS-18-19 CFDA 93.994 TITLE V	-	9,600
<i>Passed through from Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc</i>	93,994	19/20 PO HSS	-	251,857
<i>Passed through from Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.</i>	93,994	Polk Non-Medicaid FY 20/21 - YR3 of 3	-	297,173

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Passed through from Healthy Start Coalition of Hillsborough County, Inc	93,994	COSGG-04	-	7,809
Passed through from Healthy Start Coalition of Jefferson, Madison, Taylor	93,994	DH8008-ADM-19/20	-	5,085
Passed through from Healthy Start Coalition Of Jefferson/ Madison/Taylor	93,994	FY19/20	-	3,744
Passed through from Healthy Start Coalition of Jefferson/Madison/Taylor	93,994	HSCNT	-	5,130
Passed through from Healthy Start Coalition of Manatee County	93,994	B04MC31479	-	215,002
Passed through from Healthy Start Coalition of Manatee County	93,994	B04MC31479 / Contract FDOHMAN1819DE & Contract Renewal #2	-	6,063
Passed through from Healthy Start Coalition of Miami-Dade	93,994	HSDMO1415/CHSDMO2121	-	32,619
Passed through from Healthy Start Coalition of North Central Florida, Inc.	93,994	COL-1920	-	11,717
Passed through from Healthy Start Coalition of North Central Florida, Inc.	93,994	DEP 1516	-	126
Passed through from Healthy Start Coalition of Pasco, Inc	93,994	2016-2017 HSPAS COSFM NON MEDICAID	-	72,953
Passed through from HEALTHY START COALITION OF PASCO, INC.	93,994	497	-	134,852
Passed through from Healthy Start Coalition of Pinellas	93,994	Pinellas DOH Base FY 19-20	-	82,497
Passed through from Healthy Start Coalition of Sarasota County, Fl	93,994	FDOHSC-HSCC 20-21-1	-	163,012
Passed through from Healthy Start Coalition of Southwest Florida	93,994	Contract #: CDE-21	-	2,000
Passed through from Healthy Start Coalition of Southwest Florida	93,994	DOH-Collier Contract #CCC- 21	-	18,050
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	CCC-21	-	9,025
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	CCCA	-	9,575
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	CDE-21	-	261
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	GENA	-	261
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	G-HCHD-CC-R2-2018-1	-	153
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	LDE21	-	1,170
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	52A42-R1	-	67,276
Passed through from Healthy Start Coalition Pinellas	93,994	HSCRW-B20-21	-	19,016
Passed through from Healthy Start Coalition Wakulla County	93,994	X10MC33573/Contract LDE- 21	-	1,530
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	W01-1617	-	46,417
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties	93,994	44275	-	12,072
Passed through from Healthy Start of North Central Florida	93,994	BRA-2021	-	11,167
Passed through from HEALTHY START OF NORTH CENTRAL FLORIDA	93,994	COL-2021	-	226,360
Passed through from Healthy Start of North Central Florida, Inc	93,994	Contract LEV-2021	-	16,734
Passed through from Healthy Start of North Central Florida, Inc.	93,994	MCA-1617	-	6,491
Passed through from Indian River County Healthy Start Coalition, Inc	93,994	FDH1819	-	1,300
Passed through from Indian River Healthy Start Coalition	93,994	FDH2021	-	895
Passed through from Non Medicaid HSC FDOH Osceola Base 19-20	93,994	Osceola DOH Base FY 19-20	-	66,666

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<i>Passed through from Non-Medicaid HSC FDOH Osceola Base 20-21</i>	93,994	B04MC31479/Contract COSGR	-	96,166
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93,994	B04MC1479	-	246,892
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93,994	AGR-2019-003-A3 thru A10, AGR-2019-024	-	250,065
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93,994	B04MC31479	-	515,982
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93,994	H49MC00051	-	235,065
<i>Passed through from Okeechobee County Family Health/Healthy Start Coalition</i>	93,994	COSFA	-	550
<i>Passed through from Ounce of Prevention</i>	93,994	Levy-1920	-	16,573
<i>Passed through from Putnam County Assisted Outpatient Treatment</i>	93,994	DEP-2122	-	1,408
<i>Passed through from Pinellas County</i>	93,997	1H79SM063549-01	-	140,771
<i>Passed through from Pinellas County</i>	93,997	FY19USFAOT	-	50,553
<i>Passed through from Pinellas County Florida Other Federal Awards</i>	93,U18	20-IPA-20-06722	-	40,898
	93,U18	20IPA2009438	-	42,668
	93,U18	B71DF9	-	93,370
	93,U18	B7CE77	-	4,098
	93,U18	B7DE04	-	56,804
	93,U18	B7F5D7	-	241,780
	93,U18	COHBL	-	60,852
	93,U18	COQVP R1	-	425,142
	93,U18	MED202	-	79,412
	93,U18	SR661	-	284,153
	93,U18	SR662	17,798	519,702
	93,U18	SR974	-	3,140,398
	93,U18	SR976	-	71,115
<i>Passed through from American College of Emergency Physicians</i>	93,U18	Corporate Services Award Agreement	-	4,999
<i>Passed through from Citrus Health Network, Inc.</i>	93,U18	Impact 2019-20	-	28,893
<i>Passed through from Mathematica Policy Research</i>	93,U18	50098X05117	-	95,074
<i>Passed through from NASDA Foundation</i>	93,U18	AGR DTD 04-01-2019	-	156
<i>Passed through from NASDA Foundation</i>	93,U18	AGR00020849	-	9,926
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93,U18	HF15-20-078FY19-20	-	1,084
<i>Passed through from State of Texas Health Human Services Commission</i>	93,U18	HHS000264400001	584,533	7,913,870
<i>Passed through from University of Maryland</i>	93,U18	1000000594-457-456	53,383	56,857
<i>Passed through from University of Southern California</i>	93,U18	137325031	-	10,679
Total Excluding Cluster:			1,482,006,780	3,534,348,722
Aging Cluster:				

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	COVID-19 - 2001FLSSC3-00, 2101FLVAC5-00	12,278,811	12,278,811
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		29,371,439	33,782,333
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	COVID-19 - 2001FLCMC2, 2101FLHDC5, 2001FLHDC2, 2001FLHDC3, 2001FLFCC3	50,723,387	53,817,703
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		35,154,595	35,154,595
Nutrition Services Incentive Program	93.053		7,080,837	7,080,837
Total Aging Cluster:			134,609,069	142,114,279
CCDF Cluster:				
Child Care Disaster Relief	93.489		2,406,607	2,406,607
Child Care and Development Block Grant	93.575		426,619,953	453,185,075
<i>Passed through from Bright from the Start: Georgia Department of Early Care and Learning</i>	93.575	46900-921-V19FSUO38	-	1,150,209
<i>Passed through from Florida Department of Children and Families</i>	93.575	QC305	-	37,386
<i>Passed through from Florida Department of Children and Families</i>	93.575	QC6B2	-	190,466
<i>Passed through from Louisiana Department of Education</i>	93.575	PO NO.2000370722	-	160,463
COVID-19 - Child Care and Development Block Grant	93.575	COVID-19 - 2001FLCCC3,2001FLCCC5	290,705,786	292,106,523
<i>Passed through from Alachua Early Learning Coalition</i>	93.575	OEL 240.21 - COVID-19	-	12,527
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		157,921,973	157,921,973
Total CCDF Cluster:			877,654,319	907,171,229
Head Start Cluster:				
Head Start Disaster Recovery	93.356		-	8,342
Head Start	93.600		-	1,040,238
<i>Passed through from Lutheran Services Florida</i>	93.600	AGR-2019-026, AGR-2020-003	-	566
<i>Passed through from Lutheran Services Florida, AGR-2020-003, AGR-2021-003</i>	93.600	Head Start	-	2,243
<i>Passed through from Vanderbilt University</i>	93.600	2020100043	-	15,730
Total Head Start Cluster:			-	1,067,119
Health Center Program Cluster:				
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	COVID-19 - H8CCS35065	-	24,141
	93.224	COVID-19 - H8CCS35077	-	89,786
	93.224	COVID-19 - H8DCS36002	-	542,552
	93.224	COVID-19 - H8DCS36011	-	477,659
	93.224	COVID-19 - H8DCS36011-01-00	-	157,746
<i>Passed through from Health Center Coronavirus Aid Relief and Economic Security</i>	93.224	COVID-19 - H8ECS38047C4	-	150,715
	93.224	H8DCS36011	-	477,632

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STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	4,166,721
Total Health Center Program Cluster:			-	6,086,952
Medicaid Cluster:				
State Medicaid Fraud Control Units	93.775		-	12,687,038
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	18,279,911
COVID-19 - Medical Assistance Program	93.778	COVID-19 - 2005.2105FLSMAP	-	1,199,884,094
Medical Assistance Program	93.778	ARRA - 2005.2105FLINCT/2005.2105 FLIMPL	16,411,572	19,630,874,008
	93.778		-	6,878,795
<i>Passed through from Central Healthy Start Inc.</i>	93.778	CIT 1920	-	146,409
<i>Passed through from Children Services Council of Palm Beach County</i>	93.778	FHACS	-	396,891
<i>Passed through from Chipley Healthy Start Coalition</i>	93.778	HCHD171801	-	145,825
<i>Passed through from Chipola Healthy Start Coalition</i>	93.778	HCHD 2020-2021	-	159,553
<i>Passed through from Healthy Start Coalition</i>	93.778	#CIT-2021	-	142,623
<i>Passed through from Healthy Start Coalition</i>	93.778	Calhoun/Liberty CHD waiver 19-20	-	64,891
<i>Passed through from Healthy Start Coalition</i>	93.778	CCHD 2020-2021	-	83,027
<i>Passed through from Healthy Start Coalition</i>	93.778	EB913/MEDI165	-	185,406
<i>Passed through from Healthy Start Coalition of Flagler & Volusia</i>	93.778	Contract HS-DS-20/21-01	-	36,000
<i>Passed through from Healthy Start Coalition of Flagler & Volusia</i>	93.778	Contract HS-DS-20/21-10 & Amendment #1	-	17,346
<i>Passed through from Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc</i>	93.778	19/20 PO HSCCS	-	19,244
<i>Passed through from Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc</i>	93.778	19/20 PO HSS	-	290,677
<i>Passed through from Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.</i>	93.778	PO HSCCS -2019	-	155,096
<i>Passed through from Healthy Start Coalition of Jefferson, Madison, Taylor</i>	93.778	DH8008-ADM-19/20	-	37,241
<i>Passed through from Healthy Start Coalition of Jefferson/Madison/Taylor</i>	93.778	FY19/20	-	26,252
<i>Passed through from Healthy Start Coalition of Miami-Dade</i>	93.778	HSCNT	-	79,070
<i>Passed through from Healthy Start Coalition of Miami-Dade</i>	93.778	HSDMO1415/CHSDMO2121	-	178,712
<i>Passed through from Healthy Start Coalition of North Central Florida, Inc.</i>	93.778	BRA-1920	-	56,925
<i>Passed through from Healthy Start Coalition of Osceola County, inc.</i>	93.778	HS MEDICAD CONTRACT 19-20	-	118,721
<i>Passed through from Healthy Start Coalition of Osceola County, Inc.</i>	93.778	HS Medicaid Contract 19-20	-	71,026
<i>Passed through from Healthy Start Coalition of Pasco, Inc</i>	93.778	2016-2017 HSPAS HSCCS Medicaid	-	131,612
<i>Passed through from HEALTHY START COALITION OF PASCO, INC.</i>	93.778	497	-	189,562
<i>Passed through from Healthy Start Coalition of Pinellas</i>	93.778	Pinellas DOH Base FY 19-20	-	654,354

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Healthy Start Coalition of Sarasota County, Fl</i>	93.778	FOHSC-HSCC 20-21-1	-	289,799
<i>Passed through from Healthy Start Coalition of Southwest Florida</i>	93.778	DOH-Collier Contract #CCC-21	-	187,896
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	#G-HCHD-CC-R2-2018-1	-	78,744
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	CCC-21	-	57,355
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	CCCA	-	56,369
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	G-HCHD-CC-R2-2018-1	-	78,808
<i>Passed through from Healthy Start Coalition Pimellas</i>	93.778	52A15-RI	-	964,606
<i>Passed through from Healthy Start Coalition Wakulla County</i>	93.778	HSCIRW-W20-21	-	32,500
<i>Passed through from Healthy Start of North Central Florida</i>	93.778	44275	-	171,100
<i>Passed through from Healthy Start of North Central Florida</i>	93.778	HSCNT	-	5,674
<i>Passed through from Healthy Start of North Central Florida</i>	93.778	SUW-1920	-	15,712
<i>Passed through from Healthy Start of North Central Florida</i>	93.778	Contract # MAR-2021	-	164,015
<i>Passed through from Healthy Start of North Central Florida, Inc.</i>	93.778	SUW-2021	-	12,165
<i>Passed through from Healthy Start of North Central Florida, Inc.</i>	93.778	SUW-1920	-	24,176
<i>Passed through from Healthy Start of North Central Florida, Inc.</i>	93.778	Contract LEV-2021	-	121,436
<i>Passed through from Healthy Start of North Central Florida, Inc.</i>	93.778	SUW-2021	-	64,267
<i>Passed through from National Association of County and City Health Officials</i>	93.778	2021-021609	-	34,817
<i>Passed through from National Association of County and City Health Officials</i>	93.778	2021-042301	-	22,007
<i>Passed through from Ounce of Prevention</i>	93.778	Levy-1920	-	89,077
Total Medicaid Cluster:			16,411,572	20,874,460,832
Research And Development Programs Cluster:				
Sexual Risk Avoidance Education				
<i>Passed through from Live the Life</i>	93.060	FSU-001-2019	-	35,848
<i>Passed through from Live the Life</i>	93.060	LTL_SRAE_RCT_2020-1	-	29,793
<i>Passed through from Texas State University, San Marcos</i>	93.060	21007-83563-1	-	12,940
Global AIDS				
<i>Passed through from Georgetown University</i>	93.067	414003_GR412474_AWD-77727	-	16,149
Family Smoking Prevention and Tobacco Control Act Regulatory Research				
Blood Disorder Program: Prevention, Surveillance, and Research				
<i>Passed through from Hemophilia of Georgia</i>	93.080	ATHN2015001-IVS-5	-	12,683
<i>Passed through from Hemophilia of Georgia</i>	93.080	ATHN2020CDC-IVS-01	-	9,582
Prevention of Disease, Disability, and Death by Infectious Diseases			336,905	1,889,079
Healthy Marriage Promotion and Responsible Fatherhood Grants			199,016	1,555,358
<i>Passed through from Live the Life</i>	93.086	LTL_FRAME_RCT_2020-1	-	90,643
Enhance Safety of Children Affected by Substance Abuse				
<i>Passed through from Georgia State University</i>	93.087	SP00014102-01	-	37,235

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Affordable Care Act (ACA) Personal Responsibility Education Program	93.102	P0101197	-	59,216
Passed through from Heartland Rural Health Network	93.103		14,726	97,164
Food and Drug Administration Research	93.103	PO No. 20202224	-	47,833
Passed through from The Children's Hospital of Philadelphia	93.103	TEMP	-	29,541
Passed through from The Children's Hospital of Philadelphia	93.103	Z8B00010	-	3,737
Passed through from University of Kansas Center For Research	93.103	VUMC79553	-	94,137
Passed through from Vanderbilt University Medical Center				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	EUFPL_Y2-093016_092917	-	13,743
Passed through from Managed Access To Child Health, Inc.	93.107	COVID-19 - TIKHP39151	42,683	47,794
COVID-19 - Area Health Education Centers	93.110		-	430,272
Maternal and Child Health Federal Consolidated Programs	93.110	5 H30MC24046-09-00	-	12,673
Passed through from Hemophilia of Georgia	93.110	OSP2294900	-	2,804
Passed through from University of Massachusetts Lowell	93.110	2020110098	-	17,413
Passed through from ZERO TO THREE	93.113	COVID-19 - R2:IES032762	-	79,880
COVID-19 - Environmental Health	93.113		656,335	4,494,308
Environmental Health	93.113	AGR DTD 06-18-2019	-	1,709
Passed through from Aerosol Dynamics, Inc.	93.113	Agreement - Prime Award No. IR4IE5030274-01	-	8,113
Passed through from Engineering Resources Group Inc.				
Passed through from Engineering Resources Group, Inc.	93.113	IR4IE5030274-01	-	3,633
Passed through from Harvard University	93.113	113113-5096675	-	5,154
Passed through from Hesperos, Inc	93.113	R44ES029892	-	140,840
Passed through from Tulane University	93.113	TUL-HSC-556440-18/19	-	75,018
Passed through from Tulane University	93.113	TUL-HSC-557434-19/20	-	49,490
Passed through from University of Kentucky	93.113	3200002872-20-140	-	21,428
Passed through from University of Maryland	93.113	82390-Z0185202	-	11,476
Passed through from University of Minnesota	93.113	IR03ES031188-01 P007748901	-	2,494
COVID-19 - Oral Diseases and Disorders Research	93.121	COVID-19 - R01DE025001	-	131,326
	93.121	COVID-19 - R01DE025832	-	171,065
	93.121	COVID-19 - R01DE028544	-	204,129
Oral Diseases and Disorders Research	93.121		789,203	9,892,518
Passed through from Boston University	93.121	4500003154	-	14,714
Passed through from Clemson University	93.121	2074-209-2012902	-	3,871
Passed through from Epigen Biosciences Inc.	93.121	AGR00016618	-	47,075
Passed through from Forsyth Institute	93.121	UFL23838-2695	-	112,376
Passed through from State University of New York-Stony Brook	93.121	82551	-	11,094
Passed through from University of Missouri	93.121	C00071815-1	-	11,014

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Nurse Anesthetist Traineeship	93.124		-	90,547
Injury Prevention and Control Research and State and Community Based Programs	93.136		277,291	549,017
<i>Passed through from Health Planning Council of Northeast Florida</i>		DV9999 D		112,481
<i>Passed through from RTI International</i>	93.136	2-312-0217716-66210L	-	11,973
Community Programs to Improve Minority Health Grant Program	93.137		-	118,874
<i>Passed through from Orlando Health Fdn</i>	93.137	CPIMP2001197-01-00	-	25,224
<i>Passed through from Orlando Health Fdn</i>	93.137	UCF2021-01	-	15,876
<i>Passed through from The Skilled Center</i>	93.137	ASTWH190085-01-00	-	81,459
COVID-19 - Community Programs to Improve Minority Health Grant Program	93.137	298016-200	-	472,586
<i>Passed through from Morehouse School of Medicine</i>	93.143		-	16,138
NIEHS Superfund Hazardous Substances, Basic Research and Education				
HIV-Related Training and Technical Assistance				
<i>Passed through from Vanderbilt University Medical Center</i>	93.145	VUMC 56922	-	469,444
Human Genome Research	93.172		217,759	2,954,660
<i>Passed through from Carnegie Mellon University</i>	93.172	1090588-421167	-	21,780
<i>Passed through from Johns Hopkins University</i>	93.172	2003913169	-	70,819
<i>Passed through from Johns Hopkins University</i>	93.172	2004869002	-	61,759
<i>Passed through from The Royal Inst. Advancement of Learning</i>	93.172	PT 85424	-	21,848
<i>Passed through from University of Texas Health Science Center, Houston</i>	93.172	0013676A	-	206,558
COVID-19 - Research Related to Deafness and Communication Disorders				
<i>Passed through from University Health Network</i>	93.173	FC-410005772	-	6,652
Research Related to Deafness and Communication Disorders	93.173		955,448	5,449,132
<i>Passed through from Carnegie Mellon University</i>	93.173	1090585-420118	-	15,898
<i>Passed through from Cognosetta, Inc.</i>	93.173	RDC018487A-USF	-	48,878
<i>Passed through from Medical University of South Carolina</i>	93.173	A002876S001	-	12,525
<i>Passed through from Northwestern University</i>	93.173	60053556 FSU	-	2,693
<i>Passed through from Oregon Health & Science University</i>	93.173	1006860 USFL	-	99,977
<i>Passed through from Oregon Health & Science University</i>	93.173	1016786_USF	-	8,698
<i>Passed through from Rochester Institute of Technology</i>	93.173	31534-01	-	71,348
<i>Passed through from University Health Network</i>	93.173	GCS:106825.4/FC:410005772	-	2,665
<i>Passed through from University of Alabama</i>	93.173	UA16-065	-	15,269
<i>Passed through from University of New Mexico</i>	93.173	90312287AT	-	272,079
<i>Passed through from University of Washington, Seattle</i>	93.173	UWSC12277	-	1,154
<i>Passed through from Utah State University</i>	93.173	202935-695	-	60,601
<i>Passed through from Van Andel Institute</i>	93.173	V2521-R2. PO# 400450	-	214,627
Research and Training in Complementary and Integrative Health	93.213		397,514	2,130,128
<i>Passed through from New York University School of Medicine</i>	93.213	17-A0-00-008501	-	44,034
<i>Passed through from Rush University Medical Center</i>	93.213	17100503-Sub03	-	40,145

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<i>Passed through from University of Illinois At Chicago</i>	93.2.13	18153	-	43,867
<i>Passed through from Yale University</i>	93.2.13	GR104605	-	27,792
<i>Passed through from Yale University</i>	93.2.13	GR110327 (CON-80002469)	-	22,472
<i>Research on Healthcare Costs, Quality and Outcomes</i>	93.2.26		133,409	609,222
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93.2.26	123675	-	80,842
<i>Passed through from Indiana University</i>	93.2.26	8343_UF	-	14,636
<i>Passed through from Mayo Clinic</i>	93.2.26	UOF-246547/PO#67468034	-	84,769
<i>Passed through from University of Alabama</i>	93.2.26	A18-0505-S001	31,111	35,537
<i>Passed through from University of Kentucky</i>	93.2.26	3200002693-20-042	-	29,349
<i>Passed through from University of Washington</i>	93.2.26	UWSC9693 BPO#31691	-	13,763
<i>National Center on Sleep Disorders Research</i>	93.2.33		111,268	560,135
<i>Passed through from University of Pennsylvania</i>	93.2.33	Subaward No. 577169 / PO 4329822	-	138
<i>Passed through from University of Pennsylvania</i>	93.2.33	Subaward No. 577943 / PO #4364141	-	82,897
<i>Passed through from University of Pennsylvania</i>	93.2.33	Subaward No. 579932, Amendment No. 2 (PO# 4538522)	-	141,116
<i>Mental Health Research Grants</i>	93.2.42		1,372,554	10,692,916
<i>Passed through from Arizona State University</i>	93.2.42	18-406	-	175,554
<i>Passed through from Baylor University College of Medicine</i>	93.2.42	PO No 7000000429	-	57,346
<i>Passed through from Beth Israel Deaconess Medical Center, Inc.</i>	93.2.42	01029400	-	18,418
<i>Passed through from Boise State University</i>	93.2.42	8424-PO134400	-	52,740
<i>Passed through from Brigham and Women's Hospital</i>	93.2.42	Agreement No. - 118512 Prime No. 1R34MH114739- 01A1	-	10,502
<i>Passed through from Case Western Reserve University</i>	93.2.42	RES514547	-	5,787
<i>Passed through from Colliga Apps Corporation</i>	93.2.42	Prime Award: R42MH123368 800012025	-	143,566
<i>Passed through from Columbia University</i>	93.2.42	3(GG014911-01)	-	19,236
<i>Passed through from Cornell University</i>	93.2.42	16040523/184208	-	29,991
<i>Passed through from Emory University</i>	93.2.42	A041698	-	6,751
<i>Passed through from Emory University</i>	93.2.42	A257819	-	69,912
<i>Passed through from Emory University</i>	93.2.42	A395309	-	81,088
<i>Passed through from Emory University</i>	93.2.42	T856945	-	133,800
<i>Passed through from George Mason University</i>	93.2.42	E2049283	-	158,866
<i>Passed through from Icahn School of Medicine at Mount Sinai</i>	93.2.42	0255-B911-4609	17,611	63,318
<i>Passed through from Icahn School of Medicine at Mount Sinai Medical Center</i>	93.2.42	0255-B911-4609	-	64,788
<i>Passed through from Indiana University</i>	93.2.42	IN-4694802-UF PO#0268764	-	63,238

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<i>Passed through from Louisiana State University</i>	93.242	PO-0000129512	-	11,332
<i>Passed through from Medical University of South Carolina</i>	93.242	MUSC17-024-8C589	-	58,041
<i>Passed through from Michigan State University</i>	93.242	RC107173A	-	1,924
<i>Passed through from National Network of Depression Centers</i>	93.242	AGR DTD 9-27-20	-	6,034
<i>Passed through from Ohio University</i>	93.242	UT20556	-	12,716
<i>Passed through from Ponce Medical School Foundation Inc.</i>	93.242	8571	-	2,799
<i>Passed through from Research Foundation for Mental Hygiene</i>	93.242	145357	-	55,111
<i>Passed through from San Diego State University</i>	93.242	PO141633	-	26,678
<i>Passed through from Seattle Children's Hospital</i>	93.242	I2225SUB 7R21MH116499-02	-	61,450
<i>Passed through from Seattle Children's Hospital</i>	93.242	IR34MH125037-01 12503SUB	-	4,891
<i>Passed through from Seattle Children's Hospital</i>	93.242	7R01MH106587-05 12244SUB	-	3,348
<i>Passed through from Stony Brook University</i>	93.242	80344/1144397/2	-	43,013
<i>Passed through from University of California, Davis</i>	93.242	A19-0691-S001	-	190,899
<i>Passed through from University of California, Los Angeles</i>	93.242	2000GWR292	-	122,189
<i>Passed through from University of North Carolina</i>	93.242	5115582	-	1,497
<i>Passed through from University of North Carolina</i>	93.242	5119158	-	5,862
<i>Passed through from University of North Carolina, Chapel Hill</i>	93.242	5114231	-	38,746
<i>Passed through from University of Rwanda</i>	93.242	U01MH115485	-	79,594
<i>Passed through from University of Washington, Seattle</i>	93.242	UWSC11954	-	7,244
<i>Passed through from Vanderbilt University Medical Center</i>	93.242	VUMC71748	-	2,336
<i>Passed through from Virginia Commonwealth University</i>	93.242	FP00011780_SA005	-	33,332
<i>Passed through from Wayne State University</i>	93.242	WSU18028	-	31,186
<i>Passed through from Weill Cornell Medical College</i>	93.242	192372-2	-	56,661
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	BCOR-01	43,182	1,371,547
<i>Passed through from Fellowship Foundation Recovery Community Organization</i>	93.243	AGR DTD 12-19-2019	-	23,543
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.243		-	9,134
Advanced Nursing Education Workforce Grant Program	93.247		15,000	1,715,935
State Health Access Program				
<i>Passed through from State of Texas Department Aging & Disabled Services</i>	93.256	HHIS000053200001	-	480,794
Occupational Safety and Health Program	93.262		109,539	2,517,150
<i>Passed through from Pennsylvania State University</i>	93.262	S001425-MIBH	-	17,952
<i>Passed through from University of Nevada, Reno</i>	93.262	34-5420-2006-210	-	1,360
Nurse Faculty Loan Program (NFLP)	93.264		-	165,409
COVID-19 - Immunization Cooperative Agreements	93.268	COVID-19 - BBE864	-	91,139
Alcohol Research Programs	93.273		532,365	5,276,907

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Albany College of Pharmacy and Health Sciences</i>	93.273	3R01AA026082-04S1	-	2,039
<i>Passed through from Brown University</i>	93.273	00000859	-	10,994
<i>Passed through from Brown University</i>	93.273	00000904	-	2,092
<i>Passed through from Brown University</i>	93.273	00000994	-	230,176
<i>Passed through from Brown University</i>	93.273	00001643	-	106,955
<i>Passed through from Brown University</i>	93.273	00001696	-	29,862
<i>Passed through from Brown University</i>	93.273	0001669	-	137,500
<i>Passed through from Pacific Institute for Research</i>	93.273	0906	-	353,069
<i>Passed through from University of Houston</i>	93.273	R-16-0074	-	30,886
<i>Passed through from University of Louisville</i>	93.273	5U01AA026225-04 ULRF_17-0787C-02	-	31,169
<i>Passed through from University of Louisville</i>	93.273	5U01AA026225-03 ULRF_17-0787B-02 ULRF_17-0787C-04	-	9,723
<i>Passed through from University of Louisville Research Foundation</i>	93.273	ULRF_17-0787C-04	-	132,749
<i>Passed through from University of Michigan</i>	93.273	5U01AA024433-04 PO SUBK0004925 Prime 3006216337	-	19,436
<i>Passed through from University of Nebraska</i>	93.273	5R34AA024849-02	-	6,180
<i>Passed through from University of Pittsburgh</i>	93.273	2R56AA011873-21A1 CNV A00061823	-	54,999
COVID-19 - Alcohol Research Programs	93.273	COVID-19 - 2U24AA022002- 06	-	144,860
<i>Passed through from Clemson University</i>	93.273	COVID-19 - U01AA020797	-	105,518
COVID-19 - Drug Abuse and Addiction Research Programs	93.273	2278-209-2014458	-	26,534
<i>Passed through from Northwestern University</i>	93.279	COVID-19 - IU01DA051126- 01	-	57,543
<i>Passed through from University of California, Los Angeles</i>	93.279	COVID-19 - R01DA042069	-	121,614
Drug Abuse and Addiction Research Programs	93.279	60056606 USF	-	28,022
<i>Passed through from Case Western Reserve University</i>	93.279	1935 G YA099	-	18,024
<i>Passed through from Case Western Reserve University</i>	93.279	Subaward # RES511461	1,316,066	17,496,716
<i>Passed through from Duke University</i>	93.279	Prime: IR01DA043263-01	-	35,409
<i>Passed through from Emory University</i>	93.279	Subaward No. RES511330- Prime Award # IR01DA042712	-	45,864
<i>Passed through from Emory University</i>	93.279	A033360	-	48,179
<i>Passed through from Geisinger Clinic</i>	93.279	Pre-Award R01DA042712	-	82,362
	93.279	Pre-Award R01DA043263	-	39,907
	93.279	Subaward 626510FAU01	-	75,066

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<i>Passed through from Indiana University</i>	93.279	8394	-	98,043
<i>Passed through from Pennsylvania State University</i>	93.279	4964-FSU-DHHS-8225	-	83
<i>Passed through from Phoenix Pharmaceuticals</i>	93.279	Subaward Agreement No. 0001	-	30,535
<i>Passed through from Rand Corporation</i>	93.279	9920190012	-	52,074
<i>Passed through from Regents of the University of New Mexico</i>	93.279	028429-87AX	-	4,547
<i>Passed through from St Louis College of Pharmacy</i>	93.279	807-2-01	-	54,435
<i>Passed through from Texas State University</i>	93.279	18016828031	-	15,090
<i>Passed through from University of California, San Diego</i>	93.279	703679	-	110,994
<i>Passed through from University of California, San Francisco</i>	93.279	12543sc	-	4,269
<i>Passed through from University of Chicago</i>	93.279	AWD100209 (SUB00000234) 5R01DA048176-02	-	38,282
<i>Passed through from University of Kentucky</i>	93.279	3200003663-21-253	-	10,959
<i>Passed through from University of Miami</i>	93.279	SPC-000823	-	15,526
<i>Passed through from University of Miami</i>	93.279	SPC-001726 2UG1DA013720-21	-	93,391
<i>Passed through from University of Michigan, Ann Arbor</i>	93.279	SUBK00011428	-	1,079
<i>Passed through from University of Pennsylvania</i>	93.279	578034 - PO# 4518520	-	193,580
<i>Passed through from University of Pittsburgh</i>	93.279	0057127 (130219-2)	-	77,904
<i>Passed through from University of South Carolina</i>	93.279	18-3638-PO 2000039139	-	150,867
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	ULRF 17-0787B-04	-	17,259
<i>Passed through from University of Louisville Research Foundation</i>	93.283	451550-19D26	-	1,502
<i>Passed through from Virginia Polytechnic Institute</i>	93.286		394,452	3,866,403
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	2003481400	-	60,961
<i>Passed through from Johns Hopkins University</i>	93.286	BD526235_LU01EB028234- 02	-	333,618
<i>Passed through from Sloan Kettering Institute for Cancer Research</i>	93.286		-	15,686
<i>Passed through from University of Central Arkansas</i>	93.286	2R01EB005807-09A1	-	13,650
<i>Passed through from University of Central Arkansas</i>	93.286	R01EB025241	-	21,964
<i>Passed through from University of Central Arkansas</i>	93.286	R56EB026490	-	9,788,482
Minority Health and Health Disparities Research	93.307		2,012,593	3,695
<i>Passed through from Baylor College of Medicine</i>	93.307	7000001261	-	110,750
<i>Passed through from Columbia University</i>	93.307	1(GG013713-01)	-	11,683
<i>Passed through from Columbia University</i>	93.307	1(GG013785-01)	-	317,073
<i>Passed through from Johns Hopkins University</i>	93.307	2004400136	-	83,359
<i>Passed through from Kaiser Permanente Center for Health Research</i>	93.307	RNG210374-USF-01	-	89,292
<i>Passed through from Medical University of South Carolina</i>	93.307	A19-0097-S002	-	15,451
<i>Passed through from Montana State University</i>	93.307	MSU ID G144-21-W7658 IR01MD012761 CS200026	-	

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<i>Passed through from Ohio State University</i>	93.307	60065991	-	21,907
<i>Passed through from Ohio State University</i>	93.307	PO #RF01541572 / 60068082	-	11,354
<i>Passed through from Ohio University</i>	93.307	SUB # UT020664	-	244,950
<i>Passed through from Ohio University</i>	93.307	UT20664DS / PO OU 31679	-	104,150
<i>Passed through from University of Miami</i>	93.307	SPC-000611	-	19,218
<i>Passed through from University of Miami</i>	93.307	SPC-001322	72,485	170,638
<i>Passed through from University of Miami</i>	93.307	SPC-001453	-	668,242
<i>Passed through from University of Puerto Rico</i>	93.307	Prime Award U54MD007600-34 Subaward No. 002-FIU-04	-	24,372
<i>Passed through from Vanderbilt University</i>	93.307	UNIV60824	-	1,777
<i>Passed through from Wayne State University</i>	93.307	WSU20019	-	7,322
COVID-19 - Trans-NIH Research Support	93.310	COVID-19 - 3U01DA040381-05S1	-	697,132
<i>Passed through from University of Pennsylvania</i>	93.310	COVID-19 - U01DC019573	-	54,447
	93.310	COVID-19 - U54AI142766	-	787,085
	93.310	Subaward 581385 - PO 4616900	-	15,319
Trans-NIH Research Support	93.310		3,270,503	6,189,125
<i>Passed through from Albert Einstein College of Medicine</i>	93.310	3111397 PO#P0766053	-	47,964
<i>Passed through from Albert Einstein College of Medicine</i>	93.310	bra311397	-	33,810
<i>Passed through from Carnegie Mellon University</i>	93.310	1090580-437268	-	20,073
<i>Passed through from Carnegie Mellon University</i>	93.310	1090661-437167	-	82,612
<i>Passed through from Duke University</i>	93.310	A032483	-	82,561
<i>Passed through from Morehouse School of Medicine</i>	93.310	U01UFL001	-	36,788
<i>Passed through from University of Arkansas For Medical Sciences</i>	93.310	54005/PO# G218700139	-	31,419
<i>Passed through from University of Chicago</i>	93.310	AWD100257 (SUB00000235)	-	11,852
<i>Passed through from University of Georgia</i>	93.310	SUB00001826	-	160,319
<i>Passed through from University of Illinois</i>	93.310	101727-18207	-	156,485
<i>Passed through from University of Illinois at Urbana-Champaign</i>	93.310	077743-05597	-	137,874
<i>Passed through from University of Michigan</i>	93.310	SUBK00008447-PO3006152360	-	180,738
Rare Disorders: Research, Surveillance, Health Promotion, and Education Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.315		-	306,964
<i>Passed through from Association of Public Health Laboratories</i>	93.318	56401-710-600-21-01	-	2,828
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		523,457	1,295,722
COVID-19 - National Center for Advancing Translational Sciences	93.350	COVID-19 - 5TL1TR001428	-	11,289
	93.350	COVID-19 - KL2TR001429-06	-	21,514

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National Center for Advancing Translational Sciences	93.350		530,364	7,255,149
<i>Passed through from Duke University</i>	93.350	203-7853	-	4,011
<i>Passed through from Duke University</i>	93.350	2037876	-	3,182
<i>Passed through from Duke University</i>	93.350	A03-4055	-	23,494
<i>Passed through from Dystonia Medical Research Foundation</i>	93.350	AGR DTD 07-12-2016	-	531
<i>Passed through from Geisinger Clinic, Henry Hood Center</i>	93.350	646018USF04	-	26,829
<i>Passed through from Hesperos, Inc</i>	93.350	IR44TR001326	-	168,117
<i>Passed through from Hesperos, Inc</i>	93.350	R44TR001326	-	17,517
<i>Passed through from Northwestern University</i>	93.350	60044737 UF	-	12,281
<i>Passed through from Tulane University</i>	93.350	TUL-SCC-557705-19-20	-	133,707
<i>Passed through from University of Michigan</i>	93.350	SUBK00011946- PO3006217508	-	65,541
<i>Passed through from University of Pittsburgh</i>	93.350	0055353 (130910-27)	-	36,988
Research Infrastructure Programs	93.351		4,684	1,542,881
21st Century Cures Act - Beau Biden Cancer Moonshot				
<i>Passed through from Lucerna Therapeutics, Inc.</i>	93.353	AGR DTD 12-20-2019	-	479,424
<i>Passed through from University of Arizona</i>	93.353	480413	-	71,995
<i>Passed through from Vanderbilt University</i>	93.353	VUMC86993	-	78,868
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development				
<i>Passed through from Regeneron Pharmaceuticals, Inc.</i>	93.360	R 10933-10987-COV-2066	-	562,828
<i>Passed through from Regeneron Pharmaceuticals, Inc.</i>	93.360	R 10933-10987-COV-2067	-	259,387
Nursing Research	93.361		334,664	2,723,140
<i>Passed through from Arkansas Children's Research Institute</i>	93.361	0340010	-	75,499
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93.361	Subaward # 119958	-	31,980
<i>Passed through from Cedars-Sinai Medical Center</i>	93.361	1724494	-	13,723
<i>Passed through from Cincinnati Children's Hospital Medical Center</i>	93.361	304482	-	51,105
<i>Passed through from Cincinnati Children's Hospital Medical Center</i>	93.361	305174	-	10,837
<i>Passed through from Michigan State University</i>	93.361	RC111387B	-	47,752
<i>Passed through from Ohio State University</i>	93.361	60080442	-	6,446
<i>Passed through from Posit Science Corporation</i>	93.361	IR43NR018415-01	-	6,571
<i>Passed through from University of Maryland</i>	93.361	F218419-3-SR00005351-3823	-	14,359
<i>Passed through from University of Maryland Baltimore</i>	93.361	10017586/252	-	23,516
<i>Passed through from University of Miami</i>	93.361	SPC-000691	-	12,047
<i>Passed through from University of Missouri</i>	93.361	C00059802-1	-	46,933
<i>Passed through from University of Puerto Rico</i>	93.361	5-32377	-	6,881
<i>Passed through from University of Utah</i>	93.361	PO#U000176897	-	6,522
<i>Passed through from Wayne State University</i>	93.361	WSU19123	-	5,796

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Sickle Cell Treatment Demonstration Program	93.365	SPC-001341	-	672
<i>Passed through from University of Miami</i>				
National and State Tobacco Control Program	93.387	0001068274	-	21,754
<i>Passed through from Fred Hutchinson Cancer Research Center</i>				
National Center for Research Resources	93.389	1217-1005-00	-	40,920
<i>Passed through from FORCE</i>				
Cancer Cause and Prevention Research	93.393	00001159	842,610	5,165,078
<i>Passed through from Brown University</i>				
<i>Passed through from Coriell Institute for Medical Research</i>				
<i>Passed through from Emory University</i>				
<i>Passed through from Georgetown University</i>				
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>				
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>				
<i>Passed through from Health Research, Incorporated</i>				
<i>Passed through from Indiana University</i>				
<i>Passed through from Mayo Clinic</i>				
<i>Passed through from Ponce Medical School Foundation Inc.</i>				
<i>Passed through from Rapid Dosimetry, LLC</i>				
<i>Passed through from The Trustees of Columbia University in the City of New York</i>				
<i>Passed through from University of Tennessee Health Science Center</i>				
COVID-19 - Cancer Cause and Prevention Research	93.393	21-3967-FIU	-	28,166
		8600	-	39,951
		UOF-263043/PO #67364696	-	14,950
		Subaward 8554	-	43,919
		Good AGR00011273	-	5,327
		3(GG015020-01)	-	11,701
		COVID-19 - IR01CA207689-01A1	-	56,513
			-	89,147
Cancer Detection and Diagnosis Research	93.394		194,150	849,915
<i>Passed through from Dana-Farber Cancer Institute</i>				8,965
<i>Passed through from Henry Ford Health Systems</i>				66,779
<i>Passed through from Texas A&M University</i>				19,317
<i>Passed through from University of Arkansas For Medical Sciences</i>				35,260
<i>Passed through from University of Kansas</i>				180,688
<i>Passed through from University of Kansas Medical Center Research Institute</i>				9,839
Cancer Treatment Research	93.395	GR15772	1,332,162	7,066,808
<i>Passed through from American College of Radiology</i>				773
<i>Passed through from American College of Radiology</i>				414
<i>Passed through from Children's National Medical Center</i>				2,930
<i>Passed through from Children's Research Institute</i>				25,059
<i>Passed through from Eastern Cooperative Oncology Group</i>				18,867
<i>Passed through from Eastern Cooperative Oncology Group</i>				19,077
<i>Passed through from Eastern Cooperative Oncology Group</i>				6,325
<i>Passed through from Eastern Cooperative Oncology Group</i>				3,410

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Passed through from Massachusetts General Hospital	93.395	237062	-	148,927
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	NSABP-George-GY7	-	27,379
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	S1207	-	4,233
Passed through from NRG Oncology Foundation, Inc.	93.395	NRG-George-GY8	-	19,919
Passed through from NRG Oncology Foundation, Inc.	93.395	Site Support-UF	-	16,000
Passed through from Ohio State University	93.395	60067875	-	2,254
Passed through from Oregon Health Sciences University	93.395	1013080_UFLORIDA	-	16,909
Passed through from Public Health Institute	93.395	02709-YR3	-	1,830,878
Passed through from Purdue University	93.395	11000609-010	-	62,655
Passed through from St. Jude Children's Research Hospital	93.395	110068210-7997437	-	48,758
Passed through from The Children's Hospital of Philadelphia	93.395	17058NA-F1	-	8,818
Passed through from The Children's Hospital of Philadelphia	93.395	9500080215-12C	-	146,448
Passed through from The Children's Hospital of Philadelphia	93.395	95002080220-XX	-	11,987
Passed through from The Children's Hospital of Philadelphia	93.395	AAML1831	-	1,459
Passed through from The Children's Oncology Group	93.395	AALL1731	-	1,236
Passed through from The Children's Oncology Group	93.395	AALL1732	-	530
Passed through from The Children's Oncology Group	93.395	ACNS1723	-	1,260
Passed through from The Children's Oncology Group	93.395	ACNS1833	-	1,260
Passed through from The Children's Oncology Group	93.395	AGCT1531	-	403
Passed through from The Children's Oncology Group	93.395	AHEP1531	-	646
Passed through from The Children's Oncology Group	93.395	ANBL1531	-	542
Passed through from UNandUP, LLC	93.395	AGR00018355	-	26,843
Passed through from University of Pittsburgh	93.395	0049874 (130674-2)	-	31,000
Passed through from University of Texas MD Anderson Cancer Center	93.395	3001361995	-	221,238
Passed through from Virginia Commonwealth University	93.395	FP00010896_SA002	-	22,138
Passed through from Virginia Commonwealth University	93.395	FP00010896-SA003	-	69,606
Passed through from Yale University	93.395	GR101958(CON-80001160)	-	52,850
Passed through from Yale University	93.395	GR101959(CON-80001161)	-	186,862
COVID-19 - Cancer Treatment Research	93.395	GR111100 (CON-80002638)	-	2,659
Passed through from NRG Oncology Foundation, Inc.	93.395	NCIC0VID	-	140
Cancer Biology Research	93.396		302,885	4,021,927
Passed through from Baylor University College of Medicine	93.396	PO 7000001018	-	19,602
Passed through from Brigham and Women's Hospital	93.396	124693	-	11,397
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.396	10-18004-99-01-G1	-	16,960
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.396	10-19884-99-01-G1	-	79,694
Passed through from Texas A&M University	93.396	M2101423	-	11,149
Passed through from The Children's Hospital of Philadelphia	93.396	3200910821/PO 20216935	-	17,381

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<i>Passed through from Wake Forest University</i>	93.396	697-100200-116221	-	564
Cancer Centers Support Grants	93.397		-	1,843,716
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>	93.397	10-18279-03-14-S1	-	8,514
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>	93.397	10-19249-02-07-G1	-	4
<i>Passed through from Mayo Clinic</i>	93.397	UNI-248702/PO #66391402	-	1,349
<i>Passed through from Northwestern University</i>	93.397	60039716 UJF	-	3,591
<i>Passed through from Northwestern University</i>	93.397	60039740UF	-	71,663
<i>Passed through from University of Southern California</i>	93.397	10868953	-	1,477
Cancer Research Manpower	93.398		12,915	1,175,201
Cancer Control				
<i>Passed through from Nemours Children's Hospital</i>	93.399	3009778024	-	71,917
<i>Passed through from Southwest Oncology Group</i>	93.399	S1007	-	7,852
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	184,527
<i>Passed through from Craig Hospital</i>	93.433	2694-USFBY3	-	43,250
<i>Passed through from Gallaudet University</i>	93.433	0000027492	-	5,035
<i>Passed through from Tampa VA Research & Education Foundation</i>	93.433	USF-NIH-0017	-	2,205
<i>Passed through from University of Maryland, College Park</i>	93.433	56965-Z0766003	-	15,822
<i>Passed through from University of Wisconsin Milwaukee</i>	93.433	193405401	-	23,317
<i>Passed through from Weill Cornell Medical College</i>	93.433	194803-2/212688-2	-	283,822
Every Student Succeeds Act/Preschool Development Grants	93.433		-	87,856
PPHF National Public Health Improvement Initiative				
<i>Passed through from HealthyStart Coalition of Jefferson/Madison/Taylor</i>	93.507	None	-	2,522
Public Health Training Centers Program				
<i>Passed through from Emory University</i>	93.516	T983659	-	14,542
The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project				
<i>Passed through from State of Texas Health Human Services Commission</i>	93.536	529-13-0046-00001	-	862,331
Temporary Assistance for Needy Families	93.558		-	137,955
Child Care and Development Block Grant	93.575		-	2,153,959
Head Start	93.600		-	32,812
Developmental Disabilities Basic Support and Advocacy Grants				
<i>Passed through from Florida Developmental Disabilities Council</i>	93.630	Contract #1049CC21	-	34,707
<i>Passed through from Florida Developmental Disabilities Council, Inc.</i>	93.630	1039TRS20C	-	76,302
Mental and Behavioral Health Education and Training Grants	93.732		9,000	1,253,842
Children's Health Insurance Program	93.767		-	1,191,277
Medical Assistance Program	93.778		45,292	1,372,312
Opioid STR	93.788		-	14,769
Supporting and Maintaining a Surveillance System for Chronic Kidney Disease (CKD) in the United States	93.833		-	176,329
Cardiovascular Diseases Research	93.837		590,407	14,846,083

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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Passed through from Anthem	93.837	BEST-CLI	-	41,664
Passed through from Brigham and Women's Hospital	93.837	5U01HL123336-05	-	45,613
Passed through from Case Western Reserve University	93.837	RES515903	-	25,225
Passed through from Cedars-Sinai Medical Center	93.837	1585406	-	145,926
Passed through from Emory University	93.837	A069611	-	15,292
Passed through from Geisinger Medical Center	93.837	646027UF	-	12,667
Passed through from Harvard University	93.837	01062334	-	69,971
Passed through from Healthcare	93.837	A032731	-	3,050
Passed through from Marquette University	93.837	001706-02-01	-	53,058
Passed through from Mayo Clinic	93.837	UOF-222379/PO#65519595	-	81
Passed through from Northeastern University	93.837	500701-78050	-	21,625
Passed through from Northwestern University	93.837	60045563 UFL	-	12,155
Passed through from Ohio State University	93.837	60045507 PO#01379636	-	98
Passed through from Rice University	93.837	R23133	-	73,155
Passed through from Seven Bridges Genomics, Inc.	93.837	1 OT3 HL142478-01	-	12,782
Passed through from Stanford University	93.837	61119479-117781	-	1,341
Passed through from Stanford University	93.837	62080373-136859	-	306,502
Passed through from University of Colorado	93.837	FY20.1004-001	-	19,277
Passed through from University of Louisville Research Foundation	93.837	ULRF 17-0032-03	-	26,284
Passed through from University of Miami	93.837	PO # SPC-001679 OS0000381 IR01HL153467-01	-	19,996
Passed through from University of Notre Dame	93.837	203493UFL	-	33,285
Passed through from University of Pennsylvania	93.837	577869 PO 4628300	-	8,028
Passed through from University of Texas, Health Science Center at Houston	93.837	00126271	-	45,531
Passed through from University of Texas, Health Science Center at Houston	93.837	00126585	-	4,251
Passed through from University of Texas, Health Science Center at Houston	93.837	P0027359	-	6,840
Passed through from University of Texas, Health Science Center at Houston	93.837	P0038201	-	135,351
Passed through from University of Texas, Health Science Center at Houston	93.837	P0038202	-	16,601
Passed through from University of Vermont	93.837	Subaward No: 31950SUB52358	-	26,089
Passed through from Wake Forest University	93.837	92-101780-117621	-	302,327
Passed through from Yale University	93.837	GR105185(CON-80001608)	-	11,384
COVID-19 - Lung Diseases Research	93.838	COVID-19 - SUB00002443	188,385	32,701
Lung Diseases Research	93.838			4,215,497
Passed through from Baystate Medical Center	93.838	14-159	-	13,858
Passed through from Baystate Medical Center	93.838	18-066	-	2,187
Passed through from Brigham and Women's Hospital	93.838	118345	-	24,478

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Passed through from Columbia University	93.838	1(GG016816-01)	-	13,834
Passed through from Medosome Biotec, LLC	93.838	AGR00016434	-	10,631
Passed through from Nemours Children's Clinic	93.838	763735-0-RSUB	-	117,848
Passed through from Nemours Children's Clinic	93.838	APR	-	29,526
Passed through from Rutgers University	93.838	1161	-	484,762
Passed through from University of Colorado	93.838	Subaward FY21.240.001 Prime 5R01HL136137-04	-	123,872
Passed through from University of Kansas	93.838	FY2019-035	-	26,557
Passed through from University of Miami	93.838	1Subk#OS00000383;SPC- 001627	-	73,593
Passed through from University of Miami	93.838	OS00000371 PO# SPC- 001614	-	27,910
Passed through from University of Miami	93.838	PO# SPC-001610	-	17,251
Passed through from University of Miami	93.838	PO# SPC-001612	-	56,457
Passed through from University of North Carolina, Chapel Hill	93.838	5117256-H3SFLTAMPA	-	42,348
Passed through from University of Pennsylvania	93.838	Subaward No 570229 / PO 4534224	-	7,396
Passed through from Washington University	93.838	WU-19-104	-	321,681
Blood Diseases and Resources Research	93.839		77,406	781,431
Passed through from Brigham and Women's Hospital	93.839	119530	-	227,544
Passed through from University of Michigan	93.839	PO3005364757 SUBK00010795	-	9,489
Passed through from University of Texas Southwestern Medical Center	93.839	PO 000001994 GMO200502	-	196,504
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		886,841	6,549,359
Passed through from Columbia University	93.846	2(GG015725) SAPO#G14932	-	2,807
Passed through from Duke University	93.846	2035558	-	408,170
Passed through from Johns Hopkins University	93.846	2004857463	-	15,401
Passed through from University of Central Arkansas	93.846	R44AR075481	-	13,356
Passed through from University of Pennsylvania	93.846	578142	-	61,483
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		18,274,532	56,288,639
Passed through from Adventist Health System	93.847	1219736-UCF	-	22,226
Passed through from Arizona State University	93.847	ASUB000000175	-	85,388
Passed through from Augusta University	93.847	33801-1	-	59,771
Passed through from Augusta University	93.847	34874-1	-	3,684
Passed through from Augusta University	93.847	34874-2	-	330
Passed through from Augusta University	93.847	37054-1	-	7,172
Passed through from Augusta University	93.847	Subaward No:32307-35	-	17,605
Passed through from Battelle Memorial Institute	93.847	492907	-	238,023
Passed through from Baylor College of Medicine	93.847	7000001215	-	8,004

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STATE OF FLORIDA

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Passed through from Baylor College of Medicine	93.847	PO#7000001069	-	32,569
Passed through from Baylor College of Medicine	93.847	PO7000000741	-	1,264,707
Passed through from Baylor University College of Medicine	93.847	44574-A1 / PO # 7000000509	-	11,839
Passed through from Beckman Research Institute of the City of Hope	93.847	612942006834669306	-	3,427
Passed through from Case Western Reserve University	93.847	RESS15418	-	106,226
Passed through from Cincinnati Children's Hospital Medical Center	93.847	307156/PO#3100676678	-	155,282
Passed through from Duke University	93.847	A03-4422	-	52,110
Passed through from Firststring Research	93.847	AGR DTD 4-14-2021	-	15,184
Passed through from Harvard Pilgrim Health Care, Inc.	93.847	AH000751	-	96,464
Passed through from HealthPartners Institute For Education And Research	93.847	852223-FLORIDA	-	438,451
Passed through from Kaiser Permanente Center for Health Research	93.847	RNG113409-USFL	-	11,315
Passed through from Lifespan Rhode Island Hospital	93.847	7017137407	-	79,637
Passed through from MD Anderson Cancer Center	93.847	3001063158	-	3,579
Passed through from MD Anderson Cancer Center	93.847	3001331557	-	16,469
Passed through from Medosome Biotech, LLC	93.847	AGR DTD 11-28-2019	-	62,845
Passed through from Nemours Children's Clinic	93.847	RSUB1123672	-	78,907
Passed through from Rise Therapeutics	93.847	AGR00019578	-	74,758
Passed through from The Florida Aquarium	93.847	210195 PO#212034 215247	-	6,200
Passed through from The Regents of University of California	93.847	132775068	-	77,042
Passed through from University of Alabama Birmingham	93.847	000527851-SC002-Mat	-	188,646
Passed through from University of California, San Diego	93.847	132458032	-	55,146
Passed through from University of Chicago	93.847	AWD068366-01-PR SUB0000321	-	112,238
Passed through from University of Colorado	93.847	FY21.818.001	-	265,952
Passed through from University of Colorado Denver	93.847	FY16.813.002	-	441
Passed through from University of Colorado Denver	93.847	FY19.818.003	-	123,876
Passed through from University of Georgia	93.847	SUB00002366	-	229,365
Passed through from University of Maryland	93.847	47969-Z0004201	-	74,169
Passed through from University of Miami	93.847	OS00000108 PO: SPC - 001502	-	41,799
Passed through from University of Michigan	93.847	SUBK00010210/PO30056189 64	-	24,411
Passed through from University of Tennessee	93.847	21-0600-UFL	-	32,722
Passed through from University of Tennessee Health Science Center	93.847	20-4564-FIU Prime:SR01DK104872-05	-	9,798
Passed through from University of Tennessee Health Science Center	93.847	21-0532-FIU SR01DK107747-05	-	9,469
Passed through from University of Texas	93.847	0013829A	-	39,496
Passed through from University of Virginia	93.847	GB10378 154238 2195309-03	-	873,888

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<i>Passed through from University of Virginia</i>	93.847	GB10510.PO# 2257591	-	29,340
<i>Passed through from Vanderbilt University Medical Center</i>	93.847	VUMC60280	-	1,960,277
<i>Passed through from Vanderbilt University Medical Center</i>	93.847	VUMC74589	-	62,771
<i>Passed through from Vanderbilt University Medical Center</i>	93.847	VUMC81097	-	188,317
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	207-465335-VV-MI	1,437,118	21,341,847
<i>Passed through from Albany Medical College</i>	93.853	5106091-3	-	14,107
<i>Passed through from Boston College</i>	93.853	Subaward No. 00001349	-	8,331
<i>Passed through from Cincinnati Children's Hospital Medical Center</i>	93.853	PJ 302177 / PO 3100639080	-	32,150
<i>Passed through from Cornell University</i>	93.853	92493-20583	-	177,718
<i>Passed through from Duke University</i>	93.853	A030982	-	34,411
<i>Passed through from Emory University</i>	93.853	A305157	-	82,167
<i>Passed through from Emory University</i>	93.853	A331384	-	119,619
<i>Passed through from Emory University</i>	93.853	Subaward No. A220767	-	15,755
<i>Passed through from Emory University</i>	93.853	4905 / PO 9701240	-	2,312
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	93.853	AGMT00004186	-	44,874
<i>Passed through from Houston Methodist Research Institute</i>	93.853	2755-19-01F	-	91,871
<i>Passed through from Huntington Medical Research Institutes</i>	93.853	229585	-	176,681
<i>Passed through from Massachusetts General Hospital</i>	93.853	Subaward No. 232364	-	4,846
<i>Passed through from Massachusetts General Hospital</i>	93.853	Subaward No. 234362	-	204,789
<i>Passed through from Massachusetts General Hospital</i>	93.853	SHA-224063	-	79,542
<i>Passed through from Mayo Clinic</i>	93.853	UFS-232483	-	23,151
<i>Passed through from Mayo Clinic</i>	93.853	AGMT00003081	-	4,633
<i>Passed through from Methodist Hospital Research Institute</i>	93.853	113005	-	834
<i>Passed through from Mimetronix Neuro</i>	93.853	60054977 UFL	-	21,202
<i>Passed through from Northwestern University</i>	93.853	P0473A-A	-	27,222
<i>Passed through from Oregon State University</i>	93.853	5U01INS108956-02 Subaward No. 1726 PO 1422033	-	18,775
<i>Passed through from Rutgers State University</i>	93.853	580437	-	311,428
<i>Passed through from University of Arizona</i>	93.853	96458900 Invoice S9001827	-	19,801
<i>Passed through from University of California, San Diego</i>	93.853	12175sc	-	152,050
<i>Passed through from University of California, San Francisco</i>	93.853	7934SC	-	26,031
<i>Passed through from University of California, San Francisco</i>	93.853	010785-135112	-	16,163
<i>Passed through from University of Cincinnati</i>	93.853	011266-135112	-	2,431
<i>Passed through from University of Cincinnati</i>	93.853	011337-135112	-	1,917
<i>Passed through from University of Cincinnati</i>	93.853	011337-135828	-	7,731
<i>Passed through from University of Cincinnati</i>	93.853	012043-135828	-	1,950
<i>Passed through from University of Cincinnati</i>	93.853		-	1,776

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<i>Passed through from University of Cincinnati</i>	93.853	012044-135112	-	1,599
<i>Passed through from University of Kentucky Research Foundation</i>	93.853	Subaward No. 3200002304- 20-008 / PO Number 7800004983	-	18,110
<i>Passed through from University of Maryland</i>	93.853	PO#SR00004423-1600891	-	101,594
<i>Passed through from University of Miami</i>	93.853	662706	-	3,685
<i>Passed through from University of Miami</i>	93.853	OS00000484	-	14,804
<i>Passed through from University of Miami</i>	93.853	SUB-OS000000073 / PO-SPC- 001468	-	48,265
<i>Passed through from University of Michigan</i>	93.853	SUBK00012078	-	73,204
<i>Passed through from University of Michigan</i>	93.853	SUBK11051CSPR-002	-	37,306
<i>Passed through from University of Minnesota</i>	93.853	N004631404	-	27,788
<i>Passed through from University of North Carolina, Chapel Hill</i>	93.853	5115325	-	10,745
<i>Passed through from University of North Carolina, Chapel Hill</i>	93.853	Sub Award# 5109957	-	26,516
<i>Passed through from University of Pittsburgh</i>	93.853	AWD00002517 (134723-1)	-	110,392
<i>Passed through from University of Rochester</i>	93.853	417446/URFAO: GR510861	-	20,478
<i>Passed through from University of Rochester</i>	93.853	417447 / URFAO: GR510860	-	47,336
<i>Passed through from University of Rochester</i>	93.853	417448 / URFAO: GR510859	-	305,872
<i>Passed through from University of Rochester</i>	93.853	417449 / URFAO: GR510858	-	15,302
<i>Passed through from University of Rochester</i>	93.853	417582G/UR FAO GR510931	-	101,969
<i>Passed through from University of Vermont</i>	93.853	33445SUB52783	-	113,548
<i>Passed through from University of Washington</i>	93.853	752238	-	7,216
<i>Passed through from University of Washington</i>	93.853	UWSC7775/BPO24362	-	2,011
Allergy and Infectious Diseases Research	93.855		6,993,755	35,271,296
<i>Passed through from Aerosol Dynamics, Inc.</i>	93.855	5799	-	986
<i>Passed through from Albert Einstein College of Medicine</i>	93.855	311324	-	12,965
<i>Passed through from Arrevus Inc.</i>	93.855	AGR00018331	-	93,439
<i>Passed through from Benaroya Research Institute at Virginia Mason Research Center</i>	93.855	FY18ITN155	-	2,919
<i>Passed through from Benaroya Research Institute at Virginia Mason Research Center</i>	93.855	FY19ITN111	-	12,144
<i>Passed through from Boston University</i>	93.855	4500002466	-	12,082
<i>Passed through from Brigham and Women's Hospital</i>	93.855	Agreement #: 117056 Prime Award No-1R01AI131998-01	-	50,237
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93.855	123814	-	9,015
<i>Passed through from Case Western Reserve University</i>	93.855	RESS15475	-	9,507
<i>Passed through from Case Western Reserve University</i>	93.855	SUB RES514041	-	8,699
<i>Passed through from Centro de Investigacion Cientifica Caucaesco LTDA</i>	93.855	CICC-514-21	-	12,139
<i>Passed through from Childrens Hospital Boston</i>	93.855	GENFD0001903930	-	44,862
<i>Passed through from Dana-Farber Cancer Institute</i>	93.855	1282101	-	78,341

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Passed through from Duke University Medical Center	93.855	235058	-	6,931
Passed through from Emory University	93.855	A002520	-	21,541
Passed through from Emory University	93.855	A485404	-	197,832
Passed through from Emory University	93.855	PO#A261455	-	13,259
Passed through from Harvard Medical School	93.855	149878-5109717.0002	-	10,800
Passed through from Institute for Clinical Research, Inc.	93.855	M33-UF-037-0910-4	-	37,739
Passed through from Johns Hopkins University	93.855	2003379421	-	22,300
Passed through from Johns Hopkins University	93.855	2004808399	-	12,854
Passed through from Johns Hopkins University	93.855	2004823091	-	15,368
Passed through from Johns Hopkins University	93.855	PO # 2004801007	-	100,000
Passed through from Louisiana State University	93.855	PO-0000128682	-	80,246
Passed through from Magee-Womens Research Institute & Foundation	93.855	9729	-	42,408
Passed through from Magee-Womens Research Institute & Foundation	93.855	9740	-	14,779
Passed through from Mayo Clinic	93.855	NAT255607	-	45,898
Passed through from Medical University of South Carolina	93.855	A00-3227-S001 PO#445212	-	46,336
Passed through from Medical University of South Carolina	93.855	A19-0039-S001	-	19,485
Passed through from Medical University of South Carolina	93.855	A20-0226-S001	-	19,462
Passed through from National Jewish Health	93.855	20098204 / 20098205	-	24,501
Passed through from Nationwide Childrens Hospital	93.855	700109-0120-03	-	18,051
Passed through from New York University	93.855	F0328-028 S	-	21,401
Passed through from Novobiotic Pharmaceuticals	93.855	AGR00019791	-	86,089
Passed through from Ohio State University	93.855	60063934/RF01600820	-	50,677
Passed through from Old Dominion University	93.855	18-122-100684-010	-	79,493
Passed through from Pennsylvania State University	93.855	5778-UF-DHHS-6664	-	48,742
Passed through from Purdue University	93.855	IR21AI142651-01A1	-	701
Passed through from Rise Therapeutics	93.855	AGR DTD 03-15-2021	-	13,232
Passed through from Rise Therapeutics	93.855	AGR00013814	-	55,579
Passed through from Rutgers State University	93.855	PO No 1062241	-	39,254
Passed through from Southern Methodist University	93.855	G001778-7500	-	33,159
Passed through from State University of New at York Buffalo	93.855	R1208536	-	63,940
Passed through from United States Immunodeficiency Network	93.855	AGR DTD 08-13-2018	-	1,900
Passed through from University of Alabama, Birmingham	93.855	000522211-018	-	2,596
Passed through from University of Alberta	93.855	n RES0046245_S001	-	39,377
Passed through from University of California, Berkeley	93.855	PO# BB00897746	-	50,228
Passed through from University of California, Los Angeles	93.855	1560 B WB181	-	68,871
Passed through from University of California, Los Angeles	93.855	1560 B YB818	-	14,423
Passed through from University of California, Los Angeles	93.855	1560 G WB319	-	14,999
Passed through from University of California, Riverside	93.855	S-001411	-	70,365

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<i>Passed through from University of California, San Francisco</i>	93.855	11761sc	-	23,689
<i>Passed through from University of California, San Francisco</i>	93.855	11780sc	-	35,163
<i>Passed through from University of Cincinnati</i>	93.855	013055-002 PO 1.2.1- 4500118510	-	15,085
<i>Passed through from University of Idaho</i>	93.855	CB2558-SB-897825	-	22,281
<i>Passed through from University of Maryland</i>	93.855	PO# 1000003641	-	276,533
<i>Passed through from University of Maryland Baltimore</i>	93.855	3000925 Request: 3703	-	127,980
<i>Passed through from University of Massachusetts</i>	93.855	20-0010343 B00	-	51,865
<i>Passed through from University of Miami</i>	93.855	OS00000295 SPC-001592	-	1,787
<i>Passed through from University of Miami</i>	93.855	SPC-001385	-	13,719
<i>Passed through from University of Miami</i>	93.855	SPC-001452	-	14,491
<i>Passed through from University of Michigan</i>	93.855	3004305345/PO 3005758737	-	46,217
<i>Passed through from University of Michigan</i>	93.855	PO3006026779/SUBK0001116 82	-	18,916
<i>Passed through from University of Minnesota</i>	93.855	H004942301	-	122,615
<i>Passed through from University of New Mexico</i>	93.855	3RFW9 5R21A1141089-02	-	54,793
<i>Passed through from University of North Carolina</i>	93.855	5110911	-	115,489
<i>Passed through from University of North Carolina, Chapel Hill</i>	93.855	5119553	-	2,094
<i>Passed through from University of Pennsylvania</i>	93.855	568708 / PO # 4546887	-	28,762
<i>Passed through from University of Pennsylvania</i>	93.855	576610	-	232,428
<i>Passed through from University of Pennsylvania</i>	93.855	579309 / PO# 4640416 (Previously PO #4471842)	-	29,292
<i>Passed through from University of Rhode Island</i>	93.855	0007489/10102018	-	19,052
<i>Passed through from University of Sciences, Techniques and Technologies of Bamako, Mali</i>	93.855	USTTB-USF-3U19A1129387	-	33,497
<i>Passed through from University of South Carolina</i>	93.855	PO No. 2000044364	-	13,092
<i>Passed through from University of Toledo</i>	93.855	F201833	-	32,464
<i>Passed through from University of Utah</i>	93.855	10047781-02	-	199,273
<i>Passed through from University of Virginia</i>	93.855	GB10185.161071	-	803
<i>Passed through from University of Virginia</i>	93.855	GB10868.P0#2303138	-	5,222
<i>Passed through from University of Washington</i>	93.855	UWSC11160 BPO 40200	-	219,505
<i>Passed through from University of Washington</i>	93.855	UWSC12330	-	40,570
<i>Passed through from University of Wisconsin-Madison</i>	93.855	885K846	-	57,007
<i>Passed through from Washington State University</i>	93.855	132692-SPC001238 (G003841)	-	91,480
<i>Passed through from Washington University, St. Louis</i>	93.855	WU-18-319-MOD-4	-	295,989
<i>COVID-19 - Allergy and Infectious Diseases Research</i>	93.855	COVID-19 - R01A1158868	-	72,196
	93.855	COVID-19 - SUB00002464	-	116,950
<i>Passed through from Benaroya Research Institute at Virginia Mason Research Center</i>	93.855	FY21ITN453	-	132,467

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Fred Hutchinson Cancer Research Center	93.855	0001041423	-	145,515
Passed through from Fred Hutchinson Cancer Research Center	93.855	0001041453	-	125,987
Passed through from Fred Hutchinson Cancer Research Center	93.855	0001041998	-	894,625
Passed through from Institute for Clinical Research, Inc.	93.855	M22-TA-032-0907-3	-	34,663
Passed through from Johns Hopkins University	93.855	PTCL 02 MOD 02	-	18,490
Passed through from PPD Investigator Services, LLC	93.855	HHSN272201700078C	-	23,690
Biomedical Research and Research Training	93.859		2,202,770	29,898,081
Passed through from Arizona State University	93.859	ASUB00000422	-	113,575
Passed through from Cleveland Clinic Lerner College of Medicine	93.859	1371-SUB	-	16,252
Passed through from Duke University	93.859	A033239	-	57,468
Passed through from Emory University	93.859	A283589	-	35,909
Passed through from Geisinger Clinic	93.859	Subaward PO 10099157	-	2,333
Passed through from Medical College of Wisconsin	93.859	5R01GM097381-08	-	140,701
Passed through from Michigan Technological University	93.859	Subaward No. 1806058Z1	-	50,293
Passed through from Princeton University	93.859	SUB0000227	-	99,420
Passed through from Purdue University	93.859	11000451-033	-	1,673
Passed through from Purdue University	93.859	11000701-006	-	42,181
Passed through from Purdue University	93.859	11004011-055	-	324
Passed through from Sentinomed Inc.	93.859	Sentinomed 20-0922 Fentanyl- FIU Sentinomed Agreement	-	20,607
Passed through from Stony Brook University	93.859	82511	-	158,281
Passed through from University of Colorado Denver	93.859	FY17.521.001	-	85,875
Passed through from University of Connecticut	93.859	UCHC7-138481663	-	68,436
Passed through from University of Georgia	93.859	SUB00001324	-	136,590
Passed through from University of Minnesota	93.859	P008520801	-	24,974
Passed through from University of Minnesota	93.859	Subaward No. H006560601	-	101,996
Passed through from University of Missouri	93.859	C00063620-1	-	43,758
Passed through from University of Oklahoma	93.859	RS20171097-01	-	34,930
Passed through from University of Pennsylvania	93.859	PO # 4618566	-	75,217
Passed through from University of Pittsburgh	93.859	AWD00000238(132555-2)	-	138,674
Passed through from University of Washington	93.859	UWSC 9046 BPO15358	-	53,872
Child Health and Human Development Extramural Research	93.865		7,092,627	18,942,280
Passed through from 3-C Institute for Social Development	93.865	201989631 Subaward	-	34,083
Passed through from AbleLink Technologies	93.865	AGR DTD 07-20-2020	156,263	311,676
Passed through from Auburn University	93.865	17HDFS360509UCF	-	9,333
Passed through from Colorado State University	93.865	G-92849-04	-	87,071

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Passed through from Cornell University	93.865	204412 Prime IR01HD091935 PI: Daniel Fitzgerald	-	27,832
Passed through from Cradle Genomics	93.865	2R44HD092205-02-USF	-	8,854
Passed through from Harvard University	93.865	114205-1424-5096825	-	12,662
Passed through from Harvard University	93.865	114205-1523-5111098	-	22,107
Passed through from Harvard University	93.865	114205-1524-5096825	-	132,066
Passed through from Medosome Biotech, LLC	93.865	2R42HD089804-04	-	196,237
Passed through from Medosome Biotech, LLC	93.865	AGR DTD 7-6-2020	-	204,309
Passed through from Northwestern University	93.865	60055120 UF	-	18,326
Passed through from Tuskegee University	93.865	PO# 1658485	-	151,451
Passed through from University of Alabama Birmingham	93.865	000509380-SP004-011	13,178	20,114
Passed through from University of Alabama, Birmingham	93.865	000504713-SC009-Kri	-	59,813
Passed through from University of Arkansas For Medical Sciences	93.865	51460/G200121230	-	18,726
Passed through from University of Illinois Urbana-Champaign	93.865	16792-02	-	33,030
Passed through from University of Kentucky	93.865	PO 7800004830	-	32,629
Passed through from University of Maryland, Baltimore	93.865	Subaward #F218822-2 PO#SR00005621 UMB Reference #4125	-	45,039
Passed through from University of Nebraska	93.865	34-5321-2003	-	9
Passed through from University of North Carolina	93.865	51114039	-	4,575
Passed through from University of North Carolina, Chapel Hill	93.865	51114014	-	9
Passed through from University of North Carolina, Chapel Hill	93.865	51114032	-	13
Passed through from University of North Carolina, Chapel Hill	93.865	51116601	-	16
Passed through from University of North Carolina, Chapel Hill	93.865	51117563	-	20,528
Passed through from University of North Carolina, Chapel Hill	93.865	51117567	-	61,858
Passed through from University of North Carolina, Chapel Hill	93.865	51117866	-	63,256
Passed through from University of North Carolina, Chapel Hill	93.865	51117438	-	249,807
Passed through from University of Texas Medical Branch	93.865	UOSPC0000001728	-	23,856
Passed through from University of Texas Medical Branch	93.865	UOSPC-0000001819	-	149,606
Passed through from University of Washington, Seattle	93.865	UWSC10632	-	2,221
Passed through from University of Wisconsin - Madison	93.865	0000001141	-	12,097
Passed through from Vanderbilt University	93.865	UNIV59807	-	23,105
Passed through from Virginia Commonwealth University	93.865	FP00000006_SA001	-	69,580
Passed through from Virginia Commonwealth University	93.865	FP00007120_SA001	-	251,811
Passed through from Washington State University	93.865	128971 G003933	-	41,428
Passed through from Wayne State University	93.865	WSU21016	-	4,165
Aging Research	93.866		4,747,071	40,959,044

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Passed through from ASTER Labs, Inc.	93.866	AGR DTD 2-26-2018	-	126,118
Passed through from Board of Trustees Southern Illinois, The	93.866	520483	-	50,834
Passed through from Brigham and Women's Hospital Research Administration	93.866	Subaward # 123216	-	32,644
Passed through from Brilliant BioSciences, Inc.	93.866	FY2018-001-FIU	-	14,362
Passed through from California Pacific Medical Center	93.866	280201015-S218 2800005908	-	28,101
Passed through from California Pacific Medical Center	93.866	280201015-S2192800006050	-	28,199
Passed through from Cedars-Sinai Medical Center	93.866	1775807	-	65,276
Passed through from Columbia University	93.866	7(GG013391-01) SAPOG15076	-	45,687
Passed through from Duke University	93.866	A031231	-	15,303
Passed through from Duke University	93.866	A032814	-	9,553
Passed through from Duke University	93.866	A03-3157	-	3,857
Passed through from Epigen Bioscience	93.866	2R44AG043243-03	-	210,687
Passed through from Georgetown University	93.866	424371_GR424282-USF	-	29,326
Passed through from Harvard Medical School	93.866	90104	-	7,423
Passed through from Hesperos, Inc	93.866	R44AG059511	-	225,410
Passed through from Johns Hopkins University	93.866	2003070372	-	30,274
Passed through from Johns Hopkins University	93.866	2003458043	-	116,960
Passed through from Johns Hopkins University	93.866	2003994864	-	32,890
Passed through from Mayo Clinic	93.866	UNI-230342	-	178,133
Passed through from Mayo Clinic	93.866	UNI-244756-01	-	27,614
Passed through from Mayo Clinic	93.866	UOF-273172 / PO#67545216	-	665,980
Passed through from Michigan State University	93.866	RC108278USF	-	87,355
Passed through from NorthShore University Health System	93.866	IR01AG063175	-	237,214
Passed through from Northwestern University	93.866	60050890 UFL	-	10,971
Passed through from Ohio State University	93.866	60072728	-	75
Passed through from Rensselaer Polytechnic Institute	93.866	P0283131	-	19,092
Passed through from Sanford-Burnham Medical Research Institute	93.866	60835-13179-USF	-	401,198
Passed through from St. Joseph's Hospital and Medical Center	93.866	1033112 PO 500934834- SERV	-	22,870
Passed through from Syracuse University	93.866	30917-05467-S08	-	14,993
Passed through from Syracuse University	93.866	f30917-05467-S14	-	2,561
Passed through from The Jackson Laboratory	93.866	210262-0419-05; PO 211021	-	10,538
Passed through from University of Alabama, Birmingham	93.866	000522731-SC003	-	37,903
Passed through from University of Iowa	93.866	S01053-01	-	177,854
Passed through from University of Iowa	93.866	S01784-01	-	20,787
Passed through from University of Kansas	93.866	FY2019-087	-	4,221
Passed through from University of Kentucky	93.866	PO 7800005125	-	484,144

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<i>Passed through from University of Louisville Research Foundation</i>	93.866	ULRF 18-0817-01	-	302,927
<i>Passed through from University of Miami</i>	93.866	OS00000228 P.O. No. SPC-001405	-	46,555
<i>Passed through from University of Minnesota</i>	93.866	H008512402	-	11,671
<i>Passed through from University of Pennsylvania</i>	93.866	578076/PO 4601746	-	4,683
<i>Passed through from University of Southern California</i>	93.866	107902018/PO 50771868	-	150,188
<i>Passed through from University of Southern California</i>	93.866	112876433	-	39,779
<i>Passed through from University of Southern California</i>	93.866	124184474	-	12,000
<i>Passed through from University of Southern California</i>	93.866	124559130	-	34,573
<i>Passed through from University of Southern California</i>	93.866	129132842	-	21,000
<i>Passed through from University of Southern California</i>	93.866	129202992	-	53,295
<i>Passed through from University of Southern California</i>	93.866	79634917 / PO 50834424	-	40,401
<i>Passed through from University of Southern California</i>	93.866	Not IR01AG063689-01	-	29,556
<i>Passed through from University of Southern Mississippi</i>	93.866	USM-8006130-01	-	107
<i>Passed through from University of Tennessee</i>	93.866	21-2667-UFL	-	16,598
<i>Passed through from University of Washington</i>	93.866	UWSC10922/ BPO38452	-	18,489
<i>Passed through from University of Washington</i>	93.866	UWSC11702 - BPO 49144	-	4,194
<i>Passed through from University of Washington</i>	93.866	UWSC8529 / PO BPO32885	-	26,888
<i>Passed through from University of Wisconsin-Madison</i>	93.866	000000097/0000000780	-	45,527
<i>Passed through from Wake Forest University</i>	93.866	84-101720-117741	32,590	75,350
<i>Passed through from Wake Forest University</i>	93.866	ASPREE	-	3,493
<i>Passed through from Weill Cornell Medical College</i>	93.866	184139/192217	-	72,511
<i>Passed through from Weill Cornell Medical College</i>	93.866	194746	-	8,752
<i>Passed through from Weill Cornell Medical College</i>	93.866	COVID-19 - IR01AG054077-01	-	226,022
COVID-19 - Aging Research	93.866	COVID-19 - IR01AG060581-02	20,540	70,939
Vision Research	93.866	COVID-19 - P30AG066506	-	28,413
<i>Passed through from Columbia University</i>	93.867	I(GG011744-06)	611,652	5,646,831
<i>Passed through from Jaeb Center for Health Research Foundation, Inc.</i>	93.867	ATS20 PEDIG	-	47,883
<i>Passed through from Jaeb Center for Health Research Foundation, Inc.</i>	93.867	EY11751	-	3,927
<i>Passed through from Jaeb Center for Health Research Foundation, Inc.</i>	93.867	U10EY14231	-	6,968
<i>Passed through from Michigan State University</i>	93.867	RC107343UFL	-	3,217
<i>Passed through from Michigan State University</i>	93.867	RC108391UFL	-	89,417
<i>Passed through from SUNY University at Buffalo</i>	93.867	R1200466	-	85,067
<i>Passed through from The Medical College of Wisconsin</i>	93.867	PO# 6125145	-	5,619
<i>Passed through from The National Academy of Sciences</i>	93.867	AGR DTD 10-19-2020	-	2,740
			-	16,684

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<i>Passed through from Thomas Jefferson University</i>	93.867	2 R01 EY026478-05 (PO 2000109808)	-	202,436
<i>Passed through from University of Alabama Birmingham</i>	93.867	000518070-SC001	-	140,424
<i>Passed through from University of Alabama Birmingham</i>	93.867	000519462-001	-	89,615
<i>Passed through from University of Miami</i>	93.867	SPC-001108	-	15,924
<i>Passed through from University of Oklahoma</i>	93.867	RS20192418-01	-	18,830
<i>Passed through from University of Pennsylvania</i>	93.867	PO#4567149 Fund 570193	-	142,178
<i>Passed through from University of Texas, San Antonio</i>	93.867	1000002948	-	27,980
<i>Passed through from Vanderbilt University</i>	93.867	Subaward No: UNIV60318	-	93,731
Maternal, Infant and Early Childhood Home Visiting Grant				
<i>Passed through from Healthy Start of North Central Florida</i>	93.870	MIECHV-UJ-2021	-	214,079
<i>Passed through from Johns Hopkins University</i>	93.870	Prime: UD5MC30792 Subaward No. 2004328592	-	13,806
Autism Collaboration, Accountability, Research, Education, and Support			40,663	58,415
<i>Passed through from Northeastern University</i>	93.877	50066078050	-	14,589
Medical Library Assistance			119,005	678,676
<i>Passed through from University of Minnesota</i>	93.879	P007563201	-	30,634
<i>Passed through from University of Pennsylvania</i>	93.879	PO#4634217- sub-572769	-	3,817
Family and Community Violence Prevention Program				
<i>Passed through from Gang Alternative Inc</i>	93.910	Prime: IYEPMP170095-01-00	-	65,096
COVID-19 - HIV Emergency Relief Project Grants				
<i>Passed through from Vanderbilt University</i>	93.914	VUMC 85729 PO 4021034140	-	39,163
HIV Care Formula Grants				
Scholarships for Health Professions Students from Disadvantaged Backgrounds				
Healthy Start Initiative				
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.926	1ASTWH170065-01-00	-	981
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.926	90FK0067-01-00	-	7,351
HIV Prevention Activities Non-Governmental Organization Based				
<i>Passed through from The Children's Hospital of Philadelphia</i>	93.939	GRT-00000931/PO# 20249295	-	2,856
Assistance Programs for Chronic Disease Prevention and Control				
<i>Passed through from Tulane University</i>	93.945	TUL-HSC-558493-20/21	-	119,603
Tuberculosis Demonstration, Research, Public and Professional Education				
Block Grants for Community Mental Health Services				
<i>Passed through from Florida Alcohol and Drug Abuse Association</i>	93.958	AGR DTD 10-15-2019	-	2,881
PPHF Geriatric Education Centers			33,500	89,031
<i>Passed through from Nova Southeastern University</i>	93.969	331660	-	15,662

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Mental Health Disaster Assistance and Emergency Mental Health	93.982		-	402,472
International Research and Research Training	93.989		393,549	840,194
Preventive Health and Health Services Block Grant	93.991		-	41,456
Maternal and Child Health Services Block Grant to the States	93.994		-	318,661
<i>Passed through from S.C. Department of Health And Environmental Control</i>	93.994	MC-0-293	-	53,901
COVID-19 - Other Federal Awards	93.RD	75A50120C00174	-	95,254
	93.RD	75D30120P08536	-	155,760
	93.RD	20CTA-DM0023	-	132,652
	93.RD	ACTIV- 2/A5401_USA_Wang_Wo	-	1,385
	93.RD	ACTIV-2/A5401	-	9,396
	93.RD	6R88-COV-2040	-	262,453
	93.RD	840008	-	25,041
	93.RD	AGR DTD 02-17-2021	-	1,965
	93.RD	GRT-00000428/20188845	-	103,326
	93.RD	6579-S13	-	33,094
	93.RD	19IPA1905303	-	43,326
	93.RD	10T2OD026582	60,263	271,700
	93.RD	200-2011-41272	45,000	319,449
	93.RD	20IPA2008335DFG	-	35,386
	93.RD	75D30119P04741	-	64,736
	93.RD	75D30119P05015	-	23,940
	93.RD	75D30120C08305	112,099	217,737
	93.RD	75F40119C10154	211,283	414,679
	93.RD	75N92E20P00124	-	17,987
	93.RD	75N95019P00594	-	70,430
	93.RD	7R01EB027698-02	-	317,474
	93.RD	B7EAE3	-	81,698
	93.RD	CAN 0-8032435	-	14,748
	93.RD	CODRU	-	170,011
	93.RD	Contract No. 75D30121C10566 / Project No. 000HCCLG-2021-53279	-	43,984
	93.RD	HHSF223201810083C	-	153,021
	93.RD	HHSN263201700065P	-	32
	93.RD	HHSN263201800546P	-	1,701
	93.RD	HHSN272201700008C	-	119,291
	93.RD	HHSN274201800046P	-	307

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Other Federal Awards	93.RD	K22AII48597	-	73,990
	93.RD	MED130	-	11,654
	93.RD	MED198	-	340,358
	93.RD	OT2OD023854	94,340	578,984
	93.RD	PO 000001691	-	192
	93.RD	PO No P000005569	-	33,002
	93.RD	R000002631	-	152,898
	93.RD	R01LM012848	157,240	253,288
	93.RD	R01MH097018	33,091	53,432
	93.RD	R56AII56383	-	36,593
	93.RD	R90DE022530	-	75,458
	93.RD	Subcontract No. R000002796	-	2,669
	93.RD	TEMP	-	85,525
	93.RD	Subcontract No. 51998	-	40,008
Passed through from Abt Associates	93.RD	2002015M53890/75D30120FO	-	5,379
Passed through from Abt Associates Inc.	93.RD	9439	-	208,985
	93.RD	5513	-	2,778
	93.RD	A031501	-	458
	93.RD	A031701	-	7
	93.RD	0233	-	369
	93.RD	0513	-	622
	93.RD	0617	-	114
	93.RD	0627	-	208
	93.RD	RTOG 0534	-	123
	93.RD	RTOG 0622	-	29,769
	93.RD	None	-	50,391
	93.RD	NIHR44	-	1,768
	93.RD	0001761771	-	30,224
	93.RD	Fund# 118120	-	6,266
	93.RD	CINRG	-	298,150
	93.RD	AGR00011585	-	92,314
	93.RD	PO # 18-100	-	61,720
	93.RD	PO # 18-100	-	3,571
	93.RD	7912 PO#4550895581	-	11,297
	93.RD	UFJ01 TASK ORDER 33	-	12,493
	93.RD	257758	-	15,102
	93.RD	SA-D401-02	-	2,850
	93.RD	1920_UCF	-	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Early Learning Coalition of Orange County	93.RD	2021_UCF	-	386
Passed through from Eastern Cooperative Oncology Group	93.RD	E1609	-	16,636
Passed through from Embrace Families Community BasedCare, Inc	93.RD	90CO1138-01-00	-	196,508
Passed through from Emory University	93.RD	A307122	-	142,874
Passed through from Fred Hutchinson Cancer Research Center	93.RD	0001060392	-	54,433
Passed through from Harvard Pilgrim Health Care, Inc.	93.RD	AGR00020171	-	10,922
Passed through from Harvard Pilgrim Health Care, Inc.	93.RD	TEMP	-	6,416
Passed through from Harvard University	93.RD	117267-0123-5119036	-	48,737
Passed through from Harvard University	93.RD	117267-0124-5119038	-	214,370
Passed through from Hesperos, Inc	93.RD	1R44AG058330-01	-	133,050
Passed through from Hesperos, Inc	93.RD	R43AG060886	-	32,506
Passed through from Hesperos, Inc	93.RD	R43HL140920	-	4,341
Passed through from IBM Corporation	93.RD	CW3043377	-	49,909
Passed through from IBM Corporation	93.RD	CW3044377 Amend No. 2	-	103,198
Passed through from Leidos, Inc.	93.RD	20CTA-DM0039	-	34,533
Passed through from Managed Access To Child Health, Inc.	93.RD	AGR DTD 02-01-2020	-	15,683
Passed through from Managed Access To Child Health, Inc.	93.RD	JSOCC-Y2-UF-Evaluation	-	47,892
Passed through from Mass General Brigham	93.RD	2020A011904	-	56,293
Passed through from Methodist Hospital Research Institute	93.RD	AGMT00004425	-	16,384
Passed through from Methodist Hospital Research Institute	93.RD	AGMT00004431	-	343
Passed through from National Marrow Donor Program	93.RD	1705	-	3,211
Passed through from National Marrow Donor Program	93.RD	A051301/BMT CTN 1201	-	22
Passed through from National Marrow Donor Program	93.RD	CTN 1502	-	14
Passed through from National Marrow Donor Program	93.RD	CTN 1507	-	4,482
Passed through from National Marrow Donor Program	93.RD	Protocol#1703/1801	-	638
Passed through from National Marrow Donor Program	93.RD	AGR DTD 10-30-2020	-	10,335
Passed through from New York University	93.RD	60054977 UFL-FR	-	2,622
Passed through from Northwestern University	93.RD	SP0056474-60054823FSU	-	42,220
Passed through from Northwestern University	93.RD	A011401	-	119
Passed through from NRG Oncology Foundation, Inc.	93.RD	A011502	-	980
Passed through from NRG Oncology Foundation, Inc.	93.RD	A021703	-	1,672
Passed through from NRG Oncology Foundation, Inc.	93.RD	A031704	-	3,624
Passed through from NRG Oncology Foundation, Inc.	93.RD	A031803	-	1,280
Passed through from NRG Oncology Foundation, Inc.	93.RD	B-52 Industry/Fed	-	5,290
Passed through from NRG Oncology Foundation, Inc.	93.RD	E2112	-	193
Passed through from NRG Oncology Foundation, Inc.	93.RD	EA2165	-	550
Passed through from NRG Oncology Foundation, Inc.	93.RD	EA5163	-	1,717
Passed through from NRG Oncology Foundation, Inc.	93.RD	EAY131	-	2,813

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STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from NRG Oncology Foundation, Inc.	93.RD	EAZ171	-	13
Passed through from NRG Oncology Foundation, Inc.	93.RD	FL015	-	699
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG Agreements	-	72,077
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG-GI002	-	365
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG-GI005	-	118
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG-GY012	-	66
Passed through from NRG Oncology Foundation, Inc.	93.RD	S1609	-	2,489
Passed through from Paratek Pharma, LLLC	93.RD	PO 3893	-	71,887
Passed through from PAREXEL International, LLC	93.RD	236363 CLP0010_02 RELIEF	-	10,981
Passed through from PPD Development, LLC	93.RD	AGR DTD 03-12-2020	-	43,200
Passed through from PPD Development, LLC	93.RD	AGR DTD 11-13-2019	-	94,000
Passed through from PPD Investigator Services LLC	93.RD	ACTIV-2/A5401	-	25,956
Passed through from PPD Investigator Services LLC	93.RD	AGR00021003	-	4,867
Passed through from PPD Investigator Services LLC	93.RD	AGR00021004	-	6,259
Passed through from Rise Therapeutics	93.RD	AGR DTD 07-24-2019	-	59,100
Passed through from Rise Therapeutics	93.RD	AGR00019773	-	3,150
Passed through from Rise Therapeutics	93.RD	PO C000624085	-	18,802
Passed through from Social & Scientific Systems, Inc.	93.RD	CRB-SS-S-15-004570-IRC005	-	119,294
Passed through from Southwest Oncology Group	93.RD	S1203	-	6,970
Passed through from Southwest Oncology Group	93.RD	S1602	-	28,125
Passed through from Stanford University	93.RD	62346240-131009	-	27,185
Passed through from State University of New at York Buffalo	93.RD	CHK NO. 13554943	-	9,979
Passed through from Stratatech Corporation	93.RD	AGR DTD 4-17-2018	-	50,016
Passed through from The Children's Hospital of Philadelphia	93.RD	ACNS1831	-	1,260
Passed through from The Children's Hospital of Philadelphia	93.RD	ADVL1823	-	530
Passed through from The Children's Hospital of Philadelphia	93.RD	ADVL18P1	-	1,260
Passed through from The Children's Oncology Group	93.RD	APECI1621C	-	53
Passed through from The Children's Oncology Group	93.RD	APECI1621SC	-	932
Passed through from The National Academies of Sciences	93.RD	AGR00014570	-	6,470
Passed through from Therapeutic Systems Research Laboratories, Inc.	93.RD	AGR DTD 05-29-2019	-	13,651
Passed through from University of Alabama Birmingham	93.RD	000521323-004	-	481,346
Passed through from University of Alabama Birmingham	93.RD	000524452-SC013	-	30,850
Passed through from University of Alabama, Birmingham	93.RD	000406190-009	-	5,127
Passed through from University of California, Davis	93.RD	PO UCDC604511	-	6,058
Passed through from University of California, San Francisco	93.RD	12737sc	-	30,568
Passed through from University of Memphis	93.RD	A19-0129-S002	-	13,982
Passed through from University of Miami	93.RD	SPC-000897	-	2,060,386
Passed through from University of Michigan	93.RD	CSPR #003	-	32,594

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Michigan</i>	93.RD	SUBK00013614-005	22,487	51,013
<i>Passed through from University of North Carolina</i>	93.RD	5110100	-	267,449
<i>Passed through from University of Pennsylvania</i>	93.RD	RIS# 36311	-	9,887
<i>Passed through from University of Pittsburgh</i>	93.RD	AWD00002920-1	194,000	507,199
<i>Passed through from University of South Carolina</i>	93.RD	20-3987 PO#2000050644	-	13,000
<i>Passed through from University of South Carolina</i>	93.RD	21-4180	-	808
<i>Passed through from University of Southern California</i>	93.RD	95330691	-	260,990
<i>Passed through from Westat, Inc.</i>	93.RD	6579-S13	-	84,098
Total Research And Development Programs Cluster:			62,292,856	433,552,241
Student Financial Assistance Cluster:				
Nurse Faculty Loan Program (NFLP)	93.264		-	1,792,036
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	5,847,326
Nursing Student Loans	93.364		-	164
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	269,329
Total Student Financial Assistance Cluster:			-	7,908,855
TOTAL U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,572,974,596	25,906,510,229
U. S. DEPARTMENT OF HOMELAND SECURITY				
Non-Profit Security Program	97.008		3,642,752	3,642,752
Boating Safety Financial Assistance	97.012		-	11,114,642
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	201,231
Flood Mitigation Assistance	97.029		3,099,245	3,616,885
Crisis Counseling	97.032		-	78,550
Disaster Unemployment Assistance	97.034		-	2,650,903
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	COVID-19 - DR-PA-4486 COVID-19	243,936,256	1,018,356,285
<i>Passed through from Division of Emergency Management</i>	97.036	Agreement# Z2746 pending FEMA approval	-	82,224
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		564,921,739	876,531,680
Hazard Mitigation Grant	97.039		31,776,089	38,098,237
<i>Passed through from Division of Emergency Management</i>	97.039	4177-34-R	-	403,044
<i>Passed through from Division of Emergency Management</i>	97.039	H0581	-	25,901
National Dam Safety Program	97.041		-	142,298
COVID-19 - Emergency Management Performance Grants	97.042	COVID-19 - EMA-2020-EP- 00023	488,576	1,126,946
Emergency Management Performance Grants	97.042		6,203,255	14,121,557
Assistance to Firefighters Grant	97.044		-	73,441
BRIC: Building Resilient Infrastructure and Communities	97.047		254,644	421,777

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050	COVID-19 - 4486DRFLSPLW	-	1,182,450,102
Homeland Security Grant Program	97.067		19,938,777	23,119,506
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		-	7,000
Other Federal Awards	97.U19	PO # 00546	-	1,831
Total Excluding Cluster:			874,261,333	3,176,266,592
Research And Development Programs Cluster:				
Non-Profit Security Program	97.008		-	61,789
Hazard Mitigation Grant	97.039		-	559,232
<i>Passed through from Florida Atlantic University</i>	97.039	UR-K160	-	7,470
<i>Passed through from University of Puerto Rico Rio Piedras Campus</i>	97.039	2019011	-	32,192
<i>Passed through from University of the Virgin Islands</i>	97.039	USFVITEMA2020-01	46,022	75,788
Assistance to Firefighters Grant	97.044		61,152	193,706
Centers for Homeland Security				
<i>Passed through from University of Nebraska</i>	97.061	44-0108-1001-402	-	115,445
<i>Passed through from University of North Carolina at Chapel Hill</i>	97.061	5101660	-	61,660
<i>Passed through from University of North Carolina, Chapel Hill</i>	97.061	5103193	-	33,405
Scientific Leadership Awards	97.062		-	262,430
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		-	122,895
Other Federal Awards				
	97.RD	70RSAT19CB0000027	94,775	199,241
	97.RD	70RSAT20CB0000017	12,455	122,091
	97.RD	DEM-HL00031	40,789	248,716
<i>Passed through from Brevard County Board of County Comm</i>	97.RD	AWD00001040	-	19,032
<i>Passed through from Johns Hopkins University</i>	97.RD	2004906545	-	45,389
<i>Passed through from Oak Ridge Associated Universities</i>	97.RD	DE-SC0014664	-	22,118
<i>Passed through from University of Arkansas</i>	97.RD	253244-20UCF	-	554,045
Total Research And Development Programs Cluster:			255,193	2,736,644
TOTAL U. S. DEPARTMENT OF HOMELAND SECURITY			874,516,526	3,179,003,236
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		30,656,729	110,645,712
COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	COVID-19 - B-20-DW-12-0001	-	45,162
COVID-19 - Emergency Solutions Grant Program	14.231	COVID-19 - E-20-DW-12-0001	21,868,869	22,583,363
Emergency Solutions Grant Program	14.231		5,127,771	5,499,241
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	COVID-19 - FLH20-FHW99	-	241,041
Housing Opportunities for Persons with AIDS	14.241		5,683,692	11,382,886

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<i>Passed through from Health Planning Council</i>	14.241	CODME	-	8,851
<i>Passed through from Health Planning Council of Southwest FL</i>	14.241	CODME	-	23,241
<i>Passed through from The Health Planning Council of Southwest Florida</i>	14.241	CODME	-	25,000
Fair Housing Assistance Program State and Local	14.401		-	758,820
Total Excluding Cluster:			63,337,061	151,213,317
Research And Development Programs Cluster:				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	0000007222	-	3,670
<i>Passed through from Horne, LLP</i>	14.241		-	131,276
Housing Opportunities for Persons with AIDS				
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	20092000C021	-	39,375
<i>Passed through from Texas General Land Office</i>	14.536		-	198,878
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536	S01241-01	-	61,937
<i>Passed through from University of Iowa</i>				
Total Research And Development Programs Cluster:			-	435,136
TOTAL U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			63,337,061	151,648,453
U. S. DEPARTMENT OF JUSTICE				
Sexual Assault Services Formula Program	16.017		851,922	874,227
Academic-based Drug Field Testing and Training Initiative	16.032		-	9,025
COVID-19 - Collaborative Mental Health and Anti-Recidivism Initiative	16.033	COVID-19 - 2020-CESF- DUVA-3-C9-097	-	15,843
Coronavirus Emergency Supplemental Funding Program	16.034		-	114,875
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19 - 2020-CESF- ALAC-2-C9-108	-	83,540
	16.034	COVID-19 - 2020-CESF- PALM-7-C9-095 (COVID-19)	-	50,865
	16.034	COVID-19 - 2020-VD-BX- 0174	3,344,559	8,908,354
	16.034	COVID-19 - 2020-VD-BX- 0174 (DOJ/FDLE)	-	140,660
	16.034	COVID-19 - 2021-CESF- ESCA-1-C9-159	-	14,177
	16.034	COVID-19 - 2021-CESF- HILL-1-C9-049	-	17,662
	16.034	COVID-19 - 2021-CESF- HILL-2-C9-055	-	78,436
	16.034	COVID-19 - 2021-CESF- LEON-1-C9-090	-	111,891
	16.034	COVID-19 - 2021-CESF- ORAN-3-C9-107	-	118,105

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STATE OF FLORIDA

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COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19 - 2021-CESF- STATE-1-C9-069	-	597,226
	16.034	COVID-19 - 2021-CESF- State-2-C9-072	-	138,368
	16.034	COVID-19 - 2021-CESF- STATE-3-C9-091	-	5,879
	16.034	COVID-19 - 2021-CGSF- STATE-4-C9-147	-	362,120
	16.034	COVID-19 - CEF20	-	42,752
Antiterrorism Emergency Reserve	16.321		-	6,723,576
Juvenile Accountability Block Grants	16.523		-	60,356
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	321,182
Juvenile Justice and Delinquency Prevention	16.540		-	2,607,675
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	66,111
National Criminal History Improvement Program (NCHIP)	16.554		-	616,017
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		85,036	400,055
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566		95,519	173,850
Crime Victim Assistance	16.575		75,927,174	85,951,383
Crime Victim Compensation	16.576		-	4,956,488
Drug Court Discretionary Grant Program	16.585	BJA-2020-17098	-	98,395
<i>Passed through from 13th Judicial Court Hillsborough County</i>	16.585		-	6,732
Violence Against Women Formula Grants	16.588		5,879,715	7,550,991
<i>Passed through from Florida Coalition Against Domestic Violence</i>	16.588	ARRA - 16-8025-OSCA	-	562,763
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	20-8038-SAO /LN103	-	19,141
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	LN102	-	245,954
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	15STO56	-	45,000
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18-STO67	-	48,852
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	2019-WF-AX-0029 (FFY2019)	-	39,927
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	20STO55	-	47,107
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	20-STO62	-	36,629
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	20-STO64	-	42,000
Residential Substance Abuse Treatment for State Prisoners	16.593		127,479	930,958
Bulleproof Vest Partnership Program	16.607		2,172	63,352
Project Safe Neighborhoods	16.609		487,631	525,411
Public Safety Partnership and Community Policing Grants	16.710		-	1,640,120
Special Data Collections and Statistical Studies	16.734		209,798	4,895,214
PREA Program: Strategic Support for PREA Implementation	16.735		-	219,439
Edward Byrne Memorial Justice Assistance Grant Program	16.738		5,981,097	9,642,463

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<i>Passed through from Alachua County Sheriff's Office</i>	16.738	2020-JAGC-ALAC-5-Y5-124	-	7,822
<i>Passed through from City of Tampa</i>	16.738	16-D-34014	-	7,414
<i>Passed through from City of Tampa</i>	16.738	PO121201048	-	40,573
<i>Passed through from Hillsborough County</i>	16.738	2016-DX-BX-0539	-	121,302
DNA Backlog Reduction Program	16.741		429,401	3,462,644
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		-	5,393
Capital Case Litigation Initiative	16.746		-	7,244
<i>Passed through from Innocence Project of Florida</i>	16.746	2020-FA-BX-0003	-	20,000
Support for Adam Walsh Act Implementation Grant Program	16.750		-	217,889
Edward Byrne Memorial Competitive Grant Program	16.751		141,593	165,218
<i>Passed through from Pasco County's Sheriff Office</i>	16.751	2018-WY-BX-0004	-	66,957
Harold Rogers Prescription Drug Monitoring Program	16.754		-	187,131
<i>Passed through from Pinellas County Florida</i>	16.754	2018-AR-BX-K019	-	159,456
Second Chance Act Reentry Initiative	16.812		-	149,191
NICS Act Record Improvement Program	16.813		45,000	549,499
John R. Justice Prosecutors and Defenders Incentive Act	16.816		-	75,155
Smart Prosecution Initiative	16.825		-	87,793
National Sexual Assault Kit Initiative	16.833		362,176	407,568
Domestic Trafficking Victim Program	16.834		168,000	304,919
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	221,994
<i>Passed through from Tampa Police Department</i>	16.838	BJA-2019-15111	-	15,676
STOP School Violence				
<i>Passed through from Hillsborough County Public Schools</i>	16.839	2019-Y5-BX-0038	-	108,573
Opioid Affected Youth Initiative				
<i>Passed through from Pinellas County Florida</i>	16.842	2019-YB-FX-K002	-	37,844
Equitable Sharing Program	16.922		-	225,429
Other Federal Awards	16.U06	1069639	-	600
	16.U06	2020-55 DEA - Domestic Marijuana Eradication	-	222,173
	16.U06	JLEO-21-0245	-	4,804
	16.U06	MOU-NO IDENTIFIER	-	1,206
	16.U06	VOCAs-2020-University of F	-	350,655
<i>Passed through from MartinFederal Consulting LLC</i>	16.U06	MFC-ATF-20CAQA00013- FIU	-	202,394
Total Excluding Cluster:			94,138,272	147,655,662
Research And Development Programs Cluster:				
O/VW Research and Evaluation Program	16.026		-	10,000
Services for Trafficking Victims				

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<i>Passed through from International Rescue Committee</i>	16.320	Agreement - Todd Veneziano (IRC Contact)	-	24,722
<i>Passed through from Miami-Dade County</i>	16.320	Memorandum of Understanding	-	22,347
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	10010444-FSU	57,600	2,193,714
<i>Passed through from Bowling Green State University</i>	16.560	Agreement	-	10,787
<i>Passed through from Fredric Rieders Family Foundation</i>	16.560	G074.FSU.00	-	19,420
<i>Passed through from National Organization for Research at the University of Chicago</i>	16.560	19200263-012	-	18,649
<i>Passed through from Purdue University</i>	16.560	Subaward# 10-321-0215513- 52974L	-	236,230
<i>Passed through from Research Triangle Institute International</i>	16.560	Subaward No. 573344	-	59,369
<i>Passed through from University of Pennsylvania</i>	16.560	CNV.A00059288 (413841-3)	-	62,876
<i>Passed through from University of Pittsburgh</i>	16.560	16-3016/PO#2000017611	-	172,498
<i>Passed through from University of South Carolina</i>	16.560		-	85,132
Criminal Justice Research and Development Graduate Research Fellowships	16.562		-	59,069
Crime Victim Assistance/Discretionary Grants				
<i>Passed through from Palm Beach County Board of Court</i>	16.582	None	-	37,857
<i>Passed through from Palm Beach County Sheriff's Office</i>	16.582	Memorandum of Understanding	-	6,242
<i>Passed through from Selah Freedom, Inc.</i>	16.582	2019-VT-BX-K032	-	13,323
Drug Court/Discretionary Grant Program	16.585	AGR00020794	-	3,498
<i>Passed through from Marion County</i>	16.588	20-84912-01	-	42,554
Violence Against Women Formula Grants				
<i>Passed through from The University of Texas Medical Branch</i>	16.726	PYD-OJJD-007	-	5,311
Juvenile Mentoring Program				
<i>Passed through from Partners For Youth With Disabilities</i>	16.738	19-0450	-	120,763
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Memorandum of Understanding	-	12,998
<i>Passed through from City of Miami</i>				
<i>Passed through from Palm Beach County Sheriff's Office</i>				
Criminal and Juvenile Justice and Mental Health Collaboration Program				
<i>Passed through from Palm Beach County Sheriff's Office</i>	16.745	MOU Agreement	-	12,820
Harold Rogers Prescription Drug Monitoring Program	16.754		23,502	52,976
Second Chance Act Reentry Initiative				
<i>Passed through from City of Fort Myers</i>	16.812	2018-CZ-BX-0022	-	21,558
<i>Passed through from Miami-Dade County</i>	16.812	None	-	13,429
<i>Passed through from Palm Beach County</i>	16.812	Project Number 2017-CZ-BX- 0003	-	9,028
<i>Passed through from The Lord's Place</i>	16.812	Subaward No. 19-550	-	26,783

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	33,877
<i>Passed through from Palm Beach County</i>	16.838	Agenda Item#: 3E-2	-	23,881
Other Federal Awards	16.RD	15F06720C0002005	-	68,618
	16.RD	COMI7	-	31,951
<i>Passed through from Engility Corporation</i>	16.RD	PO-0018906 Prime Contract:DJ11-C-2180	-	28,145
<i>Passed through from Science Applications International Corporation</i>	16.RD	P010245554	-	5,108
<i>Passed through from Seminole County Sheriff's Office</i>	16.RD	2018-MO-BX-0001	-	50,133
<i>Passed through from West Virginia University</i>	16.RD	09-097XXX-UF	-	251,486
Total Research And Development Programs Cluster:			81,102	3,847,152
TOTAL U. S. DEPARTMENT OF JUSTICE			94,219,374	151,502,814
U. S. DEPARTMENT OF LABOR				
Labor Force Statistics	17.002		-	2,401,956
COVID-19 - Unemployment Insurance	17.225	COVID-19 - None provided	-	262,108,126
	17.225	COVID-19 - UI-34709-20-55-A-12	-	21,687,063
	17.225	COVID-19 - UIPL 15-20 FPUC	-	2,520,299,337
	17.225	COVID-19 - UIPL 15-20 FPUC CHANGE 3	-	6,058,651,809
	17.225	COVID-19 - UIPL 16-20 PUA	-	2,672,626,507
	17.225	COVID-19 - UIPL 17-20 PEUC	-	4,537,363,669
	17.225	COVID-19 - UIPL 20-20 Temp Comp Wait Week	-	8,619,502
Unemployment Insurance	17.225		5,413,920	1,711,750,571
<i>Passed through from CareerSource Gulf Coast</i>	17.225	21-GCSC-RESEA	-	40,000
<i>Passed through from CareerSource Gulf Coast</i>	17.225	21-GCSC-RESEA 2	-	1,500
Senior Community Service Employment Program	17.235		4,529,913	5,602,761
Trade Adjustment Assistance	17.245		951,283	1,819,251
WIOA Pilots, Demonstrations, and Research Projects	17.261		-	17,232
National Farmworker Jobs Program	17.264		2,299,044	3,602,838
H-1B Job Training Grants	17.268		51,071	2,579,381
Work Opportunity Tax Credit Program (WOTC)	17.271		-	811,052
Temporary Labor Certification for Foreign Workers	17.273		-	381,102
YouthBuild	17.274		297,923	510,882
COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	COVID-19 - DW-34657-20-60-A-12	16,528,403	16,573,975

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		16,737,721	16,770,000
Apprenticeship USA Grants	17.285		1,192,600	1,727,359
<i>Passed through from American Assoc. of Community Colleges</i>		AP-33025-19-75-A-11	-	26,599
<i>Passed through from American Association of Community Colleges</i>		AP-33025-19-75-A-11	-	47,358
<i>Passed through from CareerSource Broward</i>		AA-32210-18-55-A-12	-	7,415
Job Corps Experimental Projects and Technical Assistance	17.287		-	665,211
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	144,948
Consultation Agreements	17.504		-	2,578,184
Mine Health and Safety Education and Training	17.602		-	183,562
Total Excluding Cluster:			48,001,878	17,849,599,150
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207		15,829,851	37,732,438
<i>Passed through from CareerSource Gulf Coast</i>		21-GCSC-MIL FAM	-	45,651
<i>Passed through from CareerSource Gulf Coast</i>		21-GCSC-WP	-	13,000
<i>Passed through from CareerSource Gulf Coast</i>		21-GCSC-WP 2	-	20,000
Jobs for Veterans State Grants	17.801		1,758,746	5,616,612
<i>Passed through from CareerSource Gulf Coast</i>		21-GCSC-LVER	-	4,500
Local Veterans' Employment Representative Program	17.804		1,317,308	4,486,339
<i>Passed through from CareerSource Gulf Coast</i>		21-GCSC-DVOP	-	4,500
Total Employment Service Cluster:			18,905,905	47,923,040
Research And Development Programs Cluster:				
WIOA Pilots, Demonstrations, and Research Projects	17.261		-	26,032
<i>Passed through from American Association of Community Colleges</i>		AP-22025-19-75-A-11	-	19,785
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	45,817
Total Research And Development Programs Cluster:			-	-
WIOA Cluster:				
WIOA Adult Program	17.258		40,453,088	41,468,572
<i>Passed through from Career Source Florida</i>		AA-32210-18-55-A-12	-	17,396
<i>Passed through from CareerSource Gulf Coast</i>		21-GCSC-WIA ADULT	-	87,418
<i>Passed through from CareerSource Heartland</i>		AA-322-18-55-A-12	-	9,636
WIOA Youth Activities	17.259		48,273,355	55,102,480
<i>Passed through from CareerSource Broward</i>		AA-32210-18-55-A-12	-	473,384
<i>Passed through from CareerSource Gulf Coast</i>		21-GCSC-WIA OY	-	81,097
<i>Passed through from CareerSource Gulf Coast</i>		21-GCSC-WIA YOUTH	-	40,699
<i>Passed through from CareerSource Heartland</i>		AA-322-18-55-A-12	-	9,636
<i>Passed through from CareerSource Heartland</i>		AA-33223-19-DD-A-12. AA-34762-20-55-A-12	-	635,566

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from South Florida Workforce Investment Board</i>				
WIOA Dislocated Worker Formula Grants	17.259	WS-CTVA-PY-19-04-00	-	117,744
<i>Passed through from CareerSource Gulf Coast</i>	17.278		44,926,304	45,024,898
<i>Passed through from CareerSource Gulf Coast</i>	17.278	21-GCSC-WIA DW	-	47,000
<i>Passed through from CareerSource Heartland</i>	17.278	21-GCSC-WIA PERF	-	27,000
		AA-322-18-55-A-12	-	9,928
Total WIOA Cluster:			133,652,747	143,152,454
TOTAL U. S. DEPARTMENT OF LABOR			200,560,530	18,040,720,461
U. S. DEPARTMENT OF STATE				
Academic Exchange Programs - Undergraduate Programs	19.009		-	11,332
<i>Passed through from Northern Virginia Community College</i>	19.009	S-ECAGD-19-CA-0055 (Prime)	-	163,084
<i>Passed through from World Learning</i>	19.009	CBPSA19-UFL	-	15,728
Public Diplomacy Programs	19.040	100K274PE10	-	51
<i>Passed through from Partners of the Americas</i>	19.400	20219-20	-	19,969
Academic Exchange Programs - Graduate Students	19.400	USIEF/OSI/2016/02	-	1,019
<i>Passed through from Amideast</i>	19.408		-	191,478
<i>Passed through from US - India Educational Foundation</i>	19.703		-	885,627
Academic Exchange Programs - Teachers	19.750		-	36,810
Criminal Justice Systems				
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)				
Other Federal Awards				
<i>Passed through from Colombo Plan Drug Advisory Programme</i>	19.U07	CP/DAP/009/2018-RG- 100B/0	-	72,797
<i>Passed through from Eurasia Foundation</i>	19.U07	W21-3018	-	10,066
Total Excluding Cluster:			-	1,407,961
Research And Development Programs Cluster:				
Investing in People in The Middle East and North Africa	19.021	SIZ10019GR0034	-	7,837
<i>Passed through from Intl Research and Exchanges Board (IREX)</i>	19.025		-	24,265
U.S. Ambassadors Fund for Cultural Preservation	19.040		847	11,240
Public Diplomacy Programs				
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	S-ECAGD-18-CA-0070	-	14,740
<i>Passed through from Aspen Institute</i>	19.703		-	378,033
Criminal Justice Systems	19.703	HW09202001	-	31,510
<i>Passed through from Health Through Walls</i>				
Other Federal Awards	19.RD	00187831.RTF	-	6,079
<i>Passed through from Universidad Catolica Boliviana San Pablo</i>				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Total Research And Development Programs Cluster:				
TOTAL U. S. DEPARTMENT OF STATE			847	473,704
U. S. DEPARTMENT OF THE INTERIOR				
Cultural and Paleontological Resources Management	15.224	AGR-20-040; L19AC00274	-	11,310
<i>Passed through from Florida Atlantic University Research Corporation</i>				
Joint Fire Science Program	15.232		-	65,213
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	19,810
Marine Minerals Activities	15.424		-	12,555
Water Desalination Research and Development	15.506		-	43,451
Cooperative Endangered Species Conservation Fund	15.615		118,565	577,201
Clean Vessel Act	15.616		864,607	1,444,296
Sportfishing and Boating Safety Act	15.622		108,703	108,703
Multistate Conservation Grant				
<i>Passed through from Iowa Department of Natural Resources</i>				
Coastal	15.628	21CRDWBTBISH-0002	-	4,900
Partners for Fish and Wildlife	15.630		-	91,614
State Wildlife Grants	15.631		-	2,378
National Outreach and Communication	15.634		594,815	1,908,802
<i>Passed through from Recreational Boating and Fishing Foundation</i>				
Endangered Species Recovery Implementation	15.653	RBFF-21-G-445	-	11,835
Natural Resource Damage Assessment and Restoration	15.657		-	85,287
Adaptive Science	15.658		-	122,321
<i>Passed through from Gulf of Mexico Alliance</i>				
Cooperative Ecosystem Studies Units	15.670		-	121,559
Combating Wildlife Trafficking	15.678		-	33,081
Prescott Marine Mammal Rescue Assistance	15.679	SAC-121930	-	55,747
White-nose Syndrome National Response Implementation	15.683		-	1,855
Earthquake Hazards Program Assistance	15.684		-	109,396
U.S. Geological Survey Research and Data Collection	15.807		-	27,317
National Cooperative Geologic Mapping	15.808		-	3,939
National Geological and Geophysical Data Preservation	15.810		-	416,644
Historic Preservation Fund Grants-In-Aid	15.814		-	144,740
Outdoor Recreation Acquisition, Development and Planning	15.904		301,605	2,107,072
National Maritime Heritage Grants	15.916		2,134,608	2,134,608
Natural Resource Stewardship	15.925		-	3,860
Cooperative Research and Training Programs – Resources of the National Park System	15.944		-	14,692
National Park Service Conservation, Protection, Outreach, and Education	15.945		-	250,497
	15.954		-	110,487

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
National Ground-Water Monitoring Network	15.980		-	10,914
Other Federal Awards				
<i>Passed through from Cherokee Nation Technologies</i>	15.U05	14700-0168	-	11,446
Total Excluding Cluster:			4,122,903	10,071,074
Fish and Wildlife Cluster:				
Sport Fish Restoration	15.605		613,891	9,861,886
Wildlife Restoration and Basic Hunter Education	15.611		-	10,596,247
Total Fish and Wildlife Cluster:			613,891	20,458,133
Research And Development Programs Cluster:				
Joint Fire Science Program	15.232		-	6,254
Rangeland Resource Management	15.237		-	21,881
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	8,997
Marine Minerals Activities	15.424		-	40,038
Sport Fish Restoration	15.605		-	4,135
Fish and Wildlife Management Assistance	15.608		-	120,900
<i>Passed through from Gulf States Marine Fisheries Commission</i>	15.608	2FWS-801-037-2019-UFL	-	13,149
Wildlife Restoration and Basic Hunter Education	15.611	20-101	-	7,260
Cooperative Endangered Species Conservation Fund	15.615		-	24,674
<i>Passed through from Alaska Department of Fish And Game</i>	15.615	AL-E-F19AP00879	-	12,836
Multistate Conservation Grant				
<i>Passed through from North Carolina State University</i>	15.628	2019-2037-06	-	2,669
Coastal	15.630		-	118,380
State Wildlife Grants	15.634		-	199,383
<i>Passed through from State of Georgia Department of Natural Resources</i>	15.634	AGR DTD 09-25-2018	787	925
Migratory Bird Joint Ventures				
<i>Passed through from University of Maryland Center For Environmental Science</i>	15.637	SA75272301 PO95471	-	12,912
Marine Turtle Conservation Fund	15.645		-	61,840
National Wildlife Refuge System Enhancements	15.654		-	29,200
Endangered Species Recovery Implementation	15.657		-	147,648
<i>Passed through from Texas A&M Agrilife Research</i>	15.657	M2001789	-	35,785
Candidate Species Conservation	15.660		-	27,961
Fish and Wildlife Coordination and Assistance	15.664		-	1,124
Adaptive Science				
<i>Passed through from NatureServe</i>	15.670	FL-052-FV20	-	21,372
<i>Passed through from Wildlife Management Institute</i>	15.670	SA 2021-01	-	3,180
Cooperative Ecosystem Studies Units	15.678		-	148,212

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Combating Wildlife Trafficking	15.679	AGR DTD 7-22-20	-	18,579
<i>Passed through from Wildlife Crime Prevention</i>	15.805		-	116,904
Assistance to State Water Resources Research Institutes	15.808		-	1,971,626
U.S. Geological Survey Research and Data Collection	15.810		-	9,987
National Cooperative Geologic Mapping	15.812		-	1,064,809
Cooperative Research Units				
National and Regional Climate Adaptation Science Centers	15.820	2017-1878-06	-	28,659
<i>Passed through from North Carolina State University</i>	15.820	2021-0622-01	-	8,570
<i>Passed through from North Carolina State University</i>	15.904		-	48,292
Historic Preservation Fund Grants-In-Aid	15.923		-	11,601
National Center for Preservation Technology and Training	15.926		-	57,128
American Battlefield Protection	15.945		36,518	2,506,730
Cooperative Research and Training Programs – Resources of the National Park System	15.945	Agreement	-	5,926
<i>Passed through from Fairchild Tropical Botanic Garden</i>	15.945	579380-19-02	-	53,882
<i>Passed through from University of North Carolina Wilmington</i>	15.954		-	265,832
National Park Service Conservation, Protection, Outreach, and Education				
Emergency Supplemental Historic Preservation Fund				
<i>Passed through from City of St. Augustine</i>	15.957	PB2020-03A	-	92,954
Other Federal Awards	15.RD	140F0919P0081	12,840	15,202
	15.RD	F17PX00052	-	4,062
	15.RD	F19AC00585	-	4,040
	15.RD	PO# 40532786 / Contract#	-	33,744
		140P5419P0039	-	
<i>Passed through from Atlanta Botanical Garden</i>	15.RD	F19AC00250(252 FWS	-	2,081
		RCHAP)		
<i>Passed through from TDI-Brooks International, Inc.</i>	15.RD	None	-	98,870
<i>Passed through from The Nature Conservancy</i>	15.RD	FCO-09272016-1	-	1,137
<i>Passed through from University of Maryland, College Park</i>	15.RD	72859-29321202	-	795,347
<i>Passed through from University of New Hampshire</i>	15.RD	Agreement No. L0042	-	53,708
Total Research And Development Programs Cluster:			50,145	8,340,385
TOTAL U. S. DEPARTMENT OF THE INTERIOR			4,786,939	38,869,592
U. S. DEPARTMENT OF THE TREASURY				
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		127,931	557,519
<i>Passed through from Levy County</i>	21.015	AGR DTD 10-22-2019	-	248,749
<i>Passed through from Pinellas County Florida</i>	21.015	IRDCCR200008-01-00	-	14
<i>Passed through from Pinellas County Florida</i>	21.015	IRDCCR200012-01-00	-	72,583
<i>Passed through from The Nature Conservancy</i>	21.015	RDCGR170068	-	49,247

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from U.S. Department of the Treasury</i>				
<i>Passed through from Walton County</i>				
Equitable Sharing	21.015	RDCGR210112	75,985	75,985
COVID-19 - Coronavirus Relief Fund	21.015	1 RDCGR250132-01-00	-	828,364
COVID-19 - Emergency Rental Assistance Program	21.016		-	163,766
COVID-19 - Other Federal Awards	21.019	COVID-19 -	1,026,225,208	4,482,464,629
<i>Passed through from Corporation for Public Broadcasting</i>				
<i>Passed through from Corporation for Public Broadcasting</i>				
Total Excluding Cluster:	21.023	COVID-19 - None provided	2,764,846	2,764,846
	21.U09	36364	-	8,480
	21.U09	36365	-	10,857
			1,029,193,970	4,487,245,039
Research And Development Programs Cluster:				
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		-	146,889
<i>Passed through from Louisiana State University and Agricultural & Mechanical College</i>				
Total Research And Development Programs Cluster:	21.015	PO-0000057660	-	3,654
			-	150,543
TOTAL U. S. DEPARTMENT OF THE TREASURY			1,029,193,970	4,487,395,582
U. S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.106		-	1,198,660
Highway Research and Development Program	20.200		-	171,501
<i>Passed through from Critical Ops, LLC</i>				
Highway Training and Education	20.200	HR 20-124	-	14,276
Commercial Driver's License Program Implementation Grant	20.215		-	69,610
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.232		-	474,331
Railroad Safety	20.240		-	4,644
Railroad Safety Technology Grants	20.301		-	11,659
Consolidated Rail Infrastructure and Safety Improvements	20.321		-	14,914,232
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.325		-	86,292
<i>Passed through from Florida Metro Planning & Organization Advisory Council</i>				
<i>Passed through from Florida Metro Planning & Organization Advisory Council</i>				
<i>Passed through from Florida Metro Planning & Organization Advisory Council</i>				
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.505	BDV25 943-122	7,364,175	8,880,481
Formula Grants for Rural Areas and Tribal Transit Program	20.505	BE821	-	37,495
Public Transportation Research, Technical Assistance, and Training	20.505	PR10145103-V3	-	84,090
<i>Passed through from Pinellas Suncoast Transit Authority</i>				
Public Transportation Emergency Relief Program	20.509	COVID-19 - FL-2020-119	30,616,548	49,351
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.509		9,504,632	30,616,548
Public Transportation Innovation	20.514		54,000	10,755,259
Technical Assistance and Workforce Development	20.514	MOD Sand Box Products	-	113,576
	20.514		-	204
	20.527		-	1,008,351
	20.528		-	432,036
	20.530		-	430,446
	20.531		61,782	874,944

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	342,394
<i>Passed through from National Safety Council</i>				
E-911 Grant Program	20.614	DTNH2215H00473-0002	-	38,775
University Transportation Centers Program	20.615		-	1,898,968
<i>Passed through from University of Texas, Arlington</i>	20.701		-	9,401
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 019-31	-	475
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.701	CTEDD 020-07	-	1,600
PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"	20.703		291,867	291,867
<i>Passed through from ENSCO, Inc.</i>				
Assistance to Small and Disadvantaged Businesses	20.723	G27742-11031	-	89,302
Other Federal Awards	20.910		-	122,770
	20.U08	BDV 25 977-56	-	38,316
	20.U08	BDV 25 977-62	-	129,632
	20.U08	BDV25 977-75	-	15,962
	20.U08	BDV30 943-52	-	50,777
	20.U08	BDV30-943-48	-	33,112
	20.U08	BDV30-943-51	-	38,825
	20.U08	Order No. 693JJ1319P000064	-	17,793
	20.U08	6913G621C100003	-	46,458
<i>Passed through from Transtek International Group (TIG) LLC</i>			47,893,004	73,394,413
Total Excluding Cluster:				
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	20.500		15,874	233,810
COVID-19 - Federal Transit Formula Grants	20.507	COVID-19 - FL-2020-114	-	15,757,223
Federal Transit Formula Grants	20.507		-	4,790,715
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		3,393,814	3,393,814
Total Federal Transit Cluster:			3,409,688	24,175,562
FMCSA Cluster:				
Motor Carrier Safety Assistance	20.218		-	15,113,618
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	27,141
Total FMCSA Cluster:			-	15,140,759
Highway Planning and Construction Cluster:				
COVID-19 - Highway Planning and Construction	20.205	COVID-19 - CRRSA - FAC Z971	-	62,079,759
Highway Planning and Construction	20.205		110,404,034	2,017,833,795
<i>Passed through from WSP USA Inc.</i>	20.205	182779	-	65,156
Recreational Trails Program	20.219		1,990,154	1,990,154
Total Highway Planning and Construction Cluster:			112,394,188	2,081,968,864
Highway Safety Cluster:				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
State and Community Highway Safety	20.600		5,946,889	11,458,075
National Priority Safety Programs	20.616		5,723,986	13,082,382
Total Highway Safety Cluster:			11,670,875	24,540,457
Research And Development Programs Cluster:				
Aviation Research Grants	20.108		-	517,435
<i>Passed through from University of Maryland</i>	20.108	80740-Z9412201	-	34,169
Air Transportation Centers of Excellence	20.109		-	195,232
Highway Research and Development Program	20.200		-	108,730
<i>Passed through from Auburn University</i>	20.200	19-ENG-248914-USF	-	13,721
<i>Passed through from California State Poly University, Pomona</i>	20.200	S20-009100-UFL	-	36,111
<i>Passed through from National Academy of Sciences</i>	20.200	HR 22-48	-	113,742
<i>Passed through from National Academy of Sciences</i>	20.200	HR 22-49	-	2,805
<i>Passed through from National Academy of Sciences</i>	20.200	HR 25-47	87,000	137,953
<i>Passed through from National Academy of Sciences</i>	20.200	NCHRP-222	-	47,545
<i>Passed through from The National Academy of Sciences</i>	20.200	HR 08-135 SUB0001643	-	3,545
<i>Passed through from The National Academy of Sciences</i>	20.200	HR 10-99 SUBB001154	1,062	149,881
<i>Passed through from The National Academy of Sciences</i>	20.200	HR 15-57 /SUB0000839	10,593	10,593
<i>Passed through from The National Academy of Sciences</i>	20.200	HR 15-66 - PO SUB0001633	14,461	72,458
<i>Passed through from The National Academy of Sciences</i>	20.200	HR 18-19 SUB0001378_905	72,405	177,989
<i>Passed through from University of Connecticut</i>	20.200	335292	-	59,175
<i>Passed through from University of Connecticut</i>	20.200	378683	-	95,334
Highway Planning and Construction	20.205		-	85,379
<i>Passed through from MetroPlan Orlando</i>	20.205	AGR00013358	-	77,957
Consolidated Rail Infrastructure and Safety Improvements	20.325		-	31,708
<i>Passed through from Kansas State University</i>	20.505	A20-0537-S003	-	409
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.509		-	136,635
Formula Grants for Rural Areas and Tribal Transit Program	20.514		-	264,425
Public Transportation Research, Technical Assistance, and Training	20.514	123	-	2,226
<i>Passed through from Interline Technologies</i>	20.600		-	1,036,625
State and Community Highway Safety	20.616		-	707,505
National Priority Safety Programs	20.701		2,785,979	5,913,293
University Transportation Centers Program	20.701	CTEDD 19-04 SG	-	121
<i>Passed through from Center for Transportation, Equity, Decisions and Dollars</i>	20.701	79841-10830	-	337,629
<i>Passed through from Cornell University</i>	20.701	PO-0000115798	-	28,020
<i>Passed through from Louisiana State University</i>	20.701	Subaward 5106577	-	205,254
<i>Passed through from The University of North Carolina at Chapel Hill</i>	20.701	019-11	-	17,764
<i>Passed through from University of Texas, Arlington</i>				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Texas, Arlington</i>	20.701	021-05	-	8,238
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 019-05	-	9
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 019-08	-	16,397
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 020-01	-	44,446
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 020-03	-	16,820
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 020-05	-	33,656
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 020-07	-	9,998
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 021-03	-	7,652
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 021-06	-	28,274
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 19-05 SG	-	55
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 1906 SG	-	8,115
<i>Passed through from Washington State University</i>	20.701	135461 G004201	-	46,398
State and Local Government Data Analysis Tools for Roadway Safety	20.935	DOT-OSTP-SDI-2019-002	-	119,883
<i>Passed through from MetroPlan Orlando</i>	20.RD	15-C-CST-UCF-012	-	42,570
Other Federal Awards	20.RD	48,125.BDV31 TWO 977-78	-	18,268
	20.RD	693JJ618C000001	-	6,600
	20.RD	693JJ620C000004	27,372	118,712
	20.RD	977-34	-	69,003
	20.RD	977-35	-	212,415
	20.RD	Agreement No. BE695	46,430	53,394
	20.RD	BDV24	-	136,786
	20.RD	BDV24 TWO 977-36	-	226,493
	20.RD	BDV29 TWO 943-13	-	26,603
	20.RD	BDV29 TWO 949-02	-	1,378
	20.RD	BDV29 TWO 949-03	-	11,860
	20.RD	BDV29 TWO 977-28	-	20,701
	20.RD	BDV29 TWO 977-39	-	52,098
	20.RD	BDV29 TWO 977-40	-	47,638
	20.RD	BDV29 TWO 977-43	-	46,535
	20.RD	BDV29 TWO 977-44	-	19,715
	20.RD	BDV29 TWO 977-49	-	41,131
	20.RD	BDV29 TWO 977-51	-	68,386
	20.RD	BDV29 TWO 977-52	-	165,467
	20.RD	BDV29 TWO 977-53	-	71,292
	20.RD	BDV29 TWO 977-54	-	97,434
	20.RD	BDV29 TWO 977-55	-	49,749
	20.RD	BDV29 TWO 977-57	-	107,913

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	20.RD	BDV29 TWO 977-58	-	63,753
	20.RD	BDV29 TWO 977-59	-	23,816
	20.RD	BDV29 TWO 977-60	-	57,986
	20.RD	BDV29 TWO 977-61	-	30,480
	20.RD	BDV29 TWO 977-62	-	10,705
	20.RD	BDV29 TWO 977-64	-	11,095
	20.RD	BDV29 TWO 977-65	-	826
	20.RD	BDV29 TWO 977-66	-	65,754
	20.RD	BDV30 TWO 706-01	48,000	89,315
	20.RD	BDV30 TWO 977-32	-	52,719
	20.RD	BDV30-943-49	-	7,786
	20.RD	BDV30-943-53	-	123,273
	20.RD	BDV30-945-001	-	12,550
	20.RD	BDV30-977-34	-	26,727
	20.RD	BDV30-977-35	-	15,401
	20.RD	BDV31 932-09	-	15,917
	20.RD	BDV31 977 115	-	140,809
	20.RD	BDV31 977-140	-	13,959
	20.RD	BDV31 977-142	-	17,456
	20.RD	BDV31 977-66	-	734
	20.RD	BDV31 977-71	-	91,228
	20.RD	BDV31 977-89	-	39,381
	20.RD	BDV31 977-90	-	67,431
	20.RD	BDV31 977-92	-	10,988
	20.RD	BDV31 TO No 977-111	-	14,474
	20.RD	BDV31 TWO 977-106	-	33,188
	20.RD	BDV31 TWO 977-107	-	100,746
	20.RD	BDV31 TWO 977-113	-	56,884
	20.RD	BDV31 TWO 977-116	-	180,306
	20.RD	BDV31 TWO 977-117	-	109,729
	20.RD	BDV31 TWO 977-118	-	11,960
	20.RD	BDV31 TWO 977-127	-	99,318
	20.RD	BDV31 TWO 977-128	-	140,195
	20.RD	BDV31 TWO 977-135	-	63,506
	20.RD	BDV31 TWO 977-136	-	37,060
	20.RD	BDV31 TWO 977-138	-	32,206
	20.RD	BDV31 TWO 977-77	-	10,505
	20.RD	BDV31 TWO 977-87	-	69,663

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	20.RD	BDV31 TWO 977-97	-	20,042
	20.RD	BDV3182017	-	28,411
	20.RD	BDV31932-10	-	59,753
	20.RD	BDV31-977-108	-	39,486
	20.RD	BDV31-977-109	-	175,867
	20.RD	BDV31-977-110	-	69,644
	20.RD	BDV31-977-114	-	83,667
	20.RD	BDV31-977-123	-	86,111
	20.RD	BDV31-977-124	-	243,180
	20.RD	BDV31-977-125	-	183,255
	20.RD	BDV31-977-129	-	151,280
	20.RD	BDV31-977-134	-	65,770
	20.RD	BDV31-977-33	-	12,463
	20.RD	BDV31-977-72	-	54,976
	20.RD	BDV31-977-73	-	30,478
	20.RD	BDV31-977-76	-	29,517
	20.RD	BDV31-977-88	-	19,957
	20.RD	BDV31-977-91	-	7,508
	20.RD	BDV31-977-95	-	67
	20.RD	BDV33 945-04	-	68,940
	20.RD	BE694	-	74,154
	20.RD	BE715	-	16,103
	20.RD	BE920 945-001	-	54,379
	20.RD	BE975, Project I.D. 4364921B201	9,151	41,808
	20.RD	BEA10	-	20,034
	20.RD	BVD30 TWO 977-36	-	2,884
	20.RD	Master Agreement BDV27 / Task Order 977-16	-	10,321
	20.RD	Master Agreement BDV27 TWO 977-17	-	2,053
	20.RD	Subaward# 2117-1867-00-A	-	24,924
	20.RD	17-162	-	268,330
	20.RD	V21 Communication	-	8,274
	20.RD	AGR DTD 01-12-2018	-	339,659
	20.RD	Agreement No: P010240151, Task Order #2	-	40,107
	20.RD	IDIQ No.: P010240151, TO# 1	-	54,007

Passed through from Arizona State University
Passed through from Connected Wise LLC
Passed through from Dunlap and Associates, Inc.
Passed through from Leidos Inc.
Passed through from Leidos Inc.

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Leitdos, Inc</i>	20.RD	PO10195988	-	116,266
<i>Passed through from Leitdos, Inc</i>	20.RD	TO 4	-	14,890
<i>Passed through from National Academy of Sciences</i>	20.RD	Transit-98	-	41,054
<i>Passed through from TransActon Associates Inc</i>	20.RD	N/A	-	24,813
<i>Passed through from Transportation Research Board</i>	20.RD	TRANSIT-96	-	21,617
<i>Passed through from University of Iowa</i>	20.RD	S02311-01	-	203,520
<i>Passed through from University of Kansas</i>	20.RD	TEMP	-	16,067
<i>Passed through from WSP USA INC.</i>	20.RD	WSP 182643	-	36,899
<i>Passed through from WSP USA INC.</i>	20.RD	WSP#186607	-	33,327
Total Research And Development Programs Cluster:			3,102,453	17,519,141
Transit Services Programs Cluster:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		14,712,271	15,531,820
Job Access and Reverse Commute Program	20.516		140,751	140,751
New Freedom Program	20.521		146,397	146,397
Total Transit Services Programs Cluster:			14,999,419	15,818,968
TOTAL U. S. DEPARTMENT OF TRANSPORTATION			193,469,627	2,252,558,164
U. S. DEPARTMENT OF VETERANS AFFAIRS				
Grants to States for Construction of State Home Facilities	64.005		-	6,179,344
Veterans Medical Care Benefits	64.009		-	20,735
Veterans State Domiciliary Care	64.014		-	1,963,596
Veterans State Nursing Home Care	64.015		-	39,636,805
Veterans Home Based Primary Care	64.022		-	131,921
Post-9/11 Veterans Educational Assistance	64.027		-	1,021,092
Post-9/11 Veterans Educational Assistance	64.028		-	28,944
VA Supportive Services for Veteran Families Program				
<i>Passed through from Meridian Behavioral Healthcare, Inc.</i>	64.033	14-FL-184	-	16,660
<i>Passed through from Meridian Behavioral Healthcare, Inc.</i>	64.033	VAFamilites	-	10,981
Veterans Information and Assistance	64.115		-	1,077,056
Survivors and Dependents Educational Assistance	64.117		-	1,244,411
Other Federal Awards	64.U14	36C78619D0060	-	64,003
	64.U14	AGR DTD 12-13-19	-	5,107
	64.U14	PO 516C00222	-	182,345
	64.U14	VA240-17-C-0045	-	92,497
	64.U14	VA248-17-P-2598	-	25,344
Total Excluding Cluster:			-	51,700,841
Research And Development Programs Cluster:				
Other Federal Awards	64.RD	36C24820C0054	-	27,206

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards				
	64.RD	36C26320C0036	-	119,676
	64.RD	AGR DTD 01-08-2019	-	5,419
	64.RD	AGR DTD 02-04-2020	-	11,261
	64.RD	AGR DTD 03-06-2020	-	31,400
	64.RD	AGR DTD 03-19-2021	-	11,457
	64.RD	AGR DTD 03-27-2019	-	4,068
	64.RD	AGR DTD 06-24-2019	-	1,232
	64.RD	AGR DTD 06-27-2020	-	64,625
	64.RD	AGR DTD 07-15-2020	-	79,848
	64.RD	AGR DTD 08-07-2020	-	8,644
	64.RD	AGR DTD 08-10-2020	-	10,317
	64.RD	AGR DTD 08-21-2018	-	583
	64.RD	AGR DTD 08-26-2020	-	19,065
	64.RD	AGR DTD 09-03-2020	-	15,658
	64.RD	AGR DTD 09-18-2018	-	4,226
	64.RD	AGR DTD 09-22-2020	-	11,810
	64.RD	AGR DTD 10-17-2019	-	14,803
	64.RD	AGR DTD 11-29-2019	-	44,971
	64.RD	AGR DTD 12-10-2018	-	8,140
	64.RD	AGR DTD 12-17-2020	-	10,741
	64.RD	AGR DTD 12-21-2020	-	19,129
	64.RD	AGR DTD 12-5-19	-	36,037
	64.RD	AGR DTD 12-6-2019	-	10,553
	64.RD	AGR DTD 4-5-2020	-	11,059
	64.RD	AGR DTD 5-13-2020	-	2,635
	64.RD	AGR DTD 7-1-2020	-	12,724
	64.RD	AGR DTD 8-05-2020	-	14,734
	64.RD	AGR DTD 8-18-2020	-	22,874
	64.RD	AGR-DTD 12-6-2019	-	4,217
	64.RD	D16079	-	52,908
	64.RD	IPA	-	64,454
	64.RD	IPA - G. Charnarathi	-	15,869
	64.RD	IPA Agreement Gurjitt Sidh	-	83,766
	64.RD	IPA Agreement Whitlock	-	54,315
	64.RD	IPA Agreement-Evan Waters	-	44,580
	64.RD	IPA DTD 01-24-2019	-	5,692
	64.RD	IPA DTD 03-06-2020	-	8,525
	64.RD	IPA DTD 03-11-2020	-	4,644

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	64.RD	IPA DTD 04-10-2020	-	17,011
	64.RD	IPA DTD 05-08-2019	-	2,311
	64.RD	IPA DTD 05-15-2019	-	39,450
	64.RD	IPA DTD 05-17-2021	-	6,742
	64.RD	IPA DTD 05-31-2019	-	26,230
	64.RD	IPA DTD 06-14-2017	-	1,538
	64.RD	IPA DTD 07-17-2019	-	14,929
	64.RD	IPA DTD 08-05-2020	-	59,652
	64.RD	IPA DTD 09-10-2019	-	3,894
	64.RD	IPA DTD 09-16-2020	-	49,676
	64.RD	IPA DTD 09-18-2020	-	18,935
	64.RD	IPA DTD 12-03-2020	-	7,254
	64.RD	IPA DTD 12-06-19	-	9,294
	64.RD	IPA DTD 12-8-2020	-	11,761
	64.RD	None	-	11,016
	64.RD	Obligation Number: 546- C03087	-	30,000
	64.RD	PO # 678 D77012	-	68
	64.RD	PO 546-D94043	-	17,139
	64.RD	PO# 546-C03086	-	12,844
	64.RD	PO# 689-D15093	-	5,002
	64.RD	PO#: 561-D06009	-	11,930
	64.RD	Purchase Order #673 D87017	-	10,018
	64.RD	VA248-17-P-2782	-	28,089
			-	1,368,648
			-	53,069,489
	66.001		-	137,784
	66.032		-	230,751
	66.034		-	367,229
	66.040		-	1,095,225
	66.130	GC-00D8-1118-0	-	9,533
	66.130	EPA - Fort Desoto Park	-	25,701
	66.204		-	4,204
	66.419		415,908	969,296

Total Research And Development Programs Cluster:

TOTAL U. S. DEPARTMENT OF VETERANS AFFAIRS

U. S. ENVIRONMENTAL PROTECTION AGENCY

Air Pollution Control Program Support
State Indoor Radon Grants
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act
Diesel Emissions Reduction Act (DERA) State Grants
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component
Passed through from Escambia County BCC
Passed through from Pinellas County Florida
Multipurpose Grants to States and Tribes
Water Pollution Control State, Interstate, and Tribal Program Support

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		19,308	462,684
Lead Testing in School and Child Care Program Drinking Water (SDWA 1.464(d))	66.444		114,307	114,307
Water Quality Management Planning	66.454		94,069	320,198
National Estuary Program				
<i>Passed through from Charlotte Harbor National Estuary Program</i>	66.456	PO#49308	-	11,198
<i>Passed through from Charlotte Harbor National Estuary Program</i>	66.456	PO#51112	-	46,580
<i>Passed through from City of Punta Gorda</i>	66.456	PO 049310	-	5,969
Nonpoint Source Implementation Grants	66.460		2,770,184	6,619,430
Regional Wetland Program Development Grants	66.461		-	267,852
<i>Passed through from Tampa Bay Estuary Program</i>	66.461	PO #6851 (FWC #15316)	-	1,801
Beach Monitoring and Notification Program Implementation Grants	66.472		-	379,718
Gulf of Mexico Program	66.475		375,441	749,562
Performance Partnership Grants	66.605		299,330	18,764,447
Pollution Prevention Grants Program	66.708		-	28,499
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies				
<i>Passed through from Extension Foundation</i>	66.716	AGR DTD 12-16-2019	-	15,923
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	212,745
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		-	743,301
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	2,080,474
Environmental Workforce Development and Job Training Cooperative Agreements	66.815		-	5,163
<i>Passed through from Corporation to Develop Communities</i>	66.815	01D03520/PO-2021-1602022	-	9,556
<i>Passed through from Corporation to Develop Communities Tampa</i>	66.815	01D03520/PO-2021-1602022	-	10,001
State and Tribal Response Program Grants	66.817		-	779,322
National Environmental Education Training Program				
<i>Passed through from Sustainable Forestry Initiative</i>	66.950	AGR DTD 07-28-2020	-	7,000
Environmental Education Grants	66.951		-	39,500
Other Federal Awards	66.U15	NF075	-	86,002
<i>Passed through from Extension Foundation</i>	66.U15	SA-2021-11	-	5,197
Total Excluding Cluster:			4,088,547	34,606,152
Clean Water State Revolving Fund Cluster:			35,991,069	35,991,069
Capitalization Grants for Clean Water State Revolving Funds			35,991,069	35,991,069
Total Clean Water State Revolving Fund Cluster:			67,470,587	67,969,644
Drinking Water State Revolving Fund Cluster:			67,470,587	67,969,644
Capitalization Grants for Drinking Water State Revolving Funds			67,470,587	67,969,644
Total Drinking Water State Revolving Fund Cluster:			67,470,587	67,969,644
Research And Development Programs Cluster:				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		-	15,049
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		116,104	1,052,360
<i>Passed through from Islamorada Village of Islands</i>	66.436	Water Quality Monitoring - Fourqrean	-	322
Long Island Sound Program	66.437	2S193-7531	-	14,685
<i>Passed through from Clark University</i>				
National Estuary Program	66.456	IRL201809	16,988	51,571
<i>Passed through from Indian River Lagoon Council</i>				
<i>Passed through from Indian River Lagoon Council</i>	66.456	IRL2020-16	7,999	16,561
<i>Passed through from IRL Council</i>	66.456	Contract# IRL2019-14; Encumbrance# GL01-1724	-	24,871
<i>Passed through from IRL Council</i>	66.456	Contract# IRL2019-24	-	20,866
<i>Passed through from IRL Council</i>	66.456	Contract# IRL2020-15	-	23,281
<i>Passed through from IRL Council</i>	66.456	Contract# IRL2020-18	-	79,647
Nonpoint Source Implementation Grants	66.460		-	106,471
Regional Wetland Program Development Grants	66.461		-	13,771
Gulf of Mexico Program	66.475		-	210,313
Science To Achieve Results (STAR) Research Program	66.509		71,091	556,561
<i>Passed through from Purdue University</i>	66.509	16200034-024	-	66,176
Office of Research and Development Consolidated Research/Training/Fellowships				
<i>Passed through from Cornell Research Group</i>	66.511	4965	-	70,682
P3 Award: National Student Design Competition for Sustainability	66.516		-	39,790
Hazardous Waste Management State Program Support	66.801		-	166,167
Solid Waste Management Assistance Grants	66.808		-	12,254
Environmental Education Grants				
<i>Passed through from Education Fund</i>	66.951	Consultant Agreement	-	26,052
Other Federal Awards	66.RD	HW678	-	49,319
	66.RD	PO No 68HE0B20P0003	-	12
	66.RD	PO No 68HE0B20P0405	-	3,563
	66.RD	WQ171	-	14,683
<i>Passed through from General Dynamics Information Technology, Inc.</i>	66.RD	7SK00048MD	-	35,767
<i>Passed through from IRL Council</i>	66.RD	IRL2019-05	-	48,328
<i>Passed through from IRL Council</i>	66.RD	IRL2019-23	2,999	27,698
<i>Passed through from IRL Council</i>	66.RD	IRL2020-05	-	100,093
<i>Passed through from IRL Council</i>	66.RD	IRL2020-14	-	41,727
<i>Passed through from RTI International</i>	66.RD	4-312-0217382-66044L	-	154,526
Total Research And Development Programs Cluster:			215,181	3,043,166

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
TOTAL U. S. ENVIRONMENTAL PROTECTION AGENCY			107,765,384	141,610,031
U. S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Employment Discrimination Title I of The Americans with Disabilities Act	30.011		-	210,134
Total Excluding Cluster:			-	210,134
TOTAL U. S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			-	210,134
U. S. GENERAL SERVICES ADMINISTRATION Donation of Federal Surplus Personal Property	39.003		-	16,348,296
Total Excluding Cluster:			-	16,348,296
TOTAL U. S. GENERAL SERVICES ADMINISTRATION			-	16,348,296
U. S. NUCLEAR REGULATORY COMMISSION U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	28,884
Total Excluding Cluster:			-	28,884
Research And Development Programs Cluster: U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program Other Federal Awards	77.008	NRCHQ6017E0001	-	745,995
	77.RD	19-20046 PO 20-50009	-	195,673
	77.RD		-	16,888
Total Research And Development Programs Cluster:			-	958,556
TOTAL U. S. NUCLEAR REGULATORY COMMISSION			-	987,440
U. S. OFFICE OF PERSONNEL MANAGEMENT Federal Civil Service Employment	27.001		-	1,162,759
Total Excluding Cluster:			-	1,162,759
TOTAL U. S. OFFICE OF PERSONNEL MANAGEMENT			-	1,162,759
U. S. SMALL BUSINESS ADMINISTRATION COVID-19 - Small Business Development Centers	59.037	COVID-19 - 210131	201,366	2,068,504
	59.037	COVID-19 - 210131 (CARES ACT 2020) (COVID 19)	-	480,928
	59.037	COVID-19 - SBAHQ20C0022	-	273,637
	59.037		406,718	8,629,976
	59.044		-	313,768
Total Excluding Cluster:			608,084	11,766,813
Research And Development Programs Cluster: COVID-19 - Small Business Development Centers Small Business Development Centers Veterans Outreach Program	59.037	COVID-19 - 210131	-	501,100
	59.037		-	1,486,388
	59.037	210091	-	9,124
Total Research And Development Programs Cluster:			-	1,996,612

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
 FISCAL YEAR ENDED JUNE 30, 2021
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
TOTAL U. S. SMALL BUSINESS ADMINISTRATION			608,084	13,763,425
U. S. SOCIAL SECURITY ADMINISTRATION				
Disability Insurance/SSI Cluster:				
Social Security Disability Insurance	96,001		-	133,662,486
Total Disability Insurance/SSI Cluster:			-	133,662,486
Research And Development Programs Cluster:				
Social Security Research and Demonstration				
<i>Passed through from University of Wisconsin - Madison</i>		RDR18000001	-	20,724
Total Research And Development Programs Cluster:	96,007		-	20,724
TOTAL U. S. SOCIAL SECURITY ADMINISTRATION			-	133,683,210
Grand Total			10,121,911,986	73,963,273,942

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Cluster				
CLUSTER				
Excluding Cluster:			6,350,801,380	34,627,172,074
Aging Cluster:			134,609,069	142,114,279
CCDF Cluster:			877,654,319	907,171,229
Child Nutrition Cluster:			1,328,595,003	1,333,672,097
Clean Water State Revolving Fund Cluster:			35,991,069	35,991,069
Disability Insurance/SSI Cluster:			-	133,662,486
Drinking Water State Revolving Fund Cluster:			67,470,587	67,969,644
Economic Development Cluster:			35,000	22,404,189
Employment Service Cluster:			18,905,905	47,923,040
Federal Transit Cluster:			3,409,688	24,175,562
Fish and Wildlife Cluster:			613,891	20,458,133
FMCSA Cluster:			-	15,140,759
Food Distribution Cluster:			150,661,389	150,795,345
Forest Service Schools and Roads Cluster:			-	2,067,038
Foster Grandparent/Senior Companion Cluster:			175,521	351,957
Head Start Cluster:			-	1,067,119
Health Center Program Cluster:			-	6,086,952
Highway Planning and Construction Cluster:			112,394,188	2,081,968,864
Highway Safety Cluster:			11,670,875	24,540,457
Medicaid Cluster:			16,411,572	20,874,460,832
Research And Development Programs Cluster:			128,472,098	980,139,550
SNAP Cluster:			6,713,985	8,674,901,919
Special Education Cluster (IDEA):			728,674,281	767,174,409
Student Financial Assistance Cluster:			-	2,837,674,456
Transit Services Programs Cluster:			14,999,419	15,818,968
TRIO Cluster:			-	25,219,061
WIOA Cluster:			133,652,747	143,152,454
Grand Total			10,121,911,986	73,963,273,942

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Agricultural Conservation Easement Program	10.931		-	159,997
1890 Institution Capacity Building Grants	10.216		37,760	1,064,308
2017 Wildfires and Hurricanes Indemnity Program	10.120		48,422,557	48,890,172
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		-	630,287
Academic Exchange Programs - Graduate Students	19.400		-	20,988
Academic Exchange Programs - Teachers	19.408		-	191,478
Academic Exchange Programs - Undergraduate Programs	19.009		-	190,144
Academic-based Drug Field Testing and Training Initiative	16.032		-	9,025
ACL Assistive Technology	93.464		-	776,682
ACL Independent Living State Grants	93.369		-	4,491,701
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	579,242
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		25,573	174,305
Adaptive Science	15.670		-	179,192
Adoption and Legal Guardianship Incentive Payments	93.603		-	23,368
Adoption Assistance	93.659		144,101,056	151,527,727
Adult Education - Basic Grants to States	84.002		27,511,878	37,445,803
Advanced Nursing Education Workforce Grant Program	93.247		15,000	1,718,655
Advanced Research Projects Agency - Energy	81.135		1,177,035	2,459,550
Aeronautics	43.002		-	142,824
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505		-	194,032
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		-	199,306
Aging Research	93.866		4,779,661	45,453,988
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	21,400
Agricultural Market and Economic Research	10.290		-	11,613
Agricultural Research Basic and Applied Research	10.001		371,942	4,461,197
Agricultural Statistics Reports	10.950		-	50,957
Agricultural Trade Promotion Program	10.618		-	207,412
Agriculture and Food Research Initiative (AFRI)	10.310		3,363,841	13,671,569
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	1,851,098
Air Force Defense Research Sciences Program	12.800		3,283,997	15,697,458
Air Pollution Control Program Support	66.001		-	137,784
Air Transportation Centers of Excellence	20.109		-	195,232
Airport Improvement Program	20.106		-	1,198,660
Alcohol Research Programs	93.273		532,365	6,434,736
Alfalfa and Forage Research Program	10.330		-	27,706
Allergy and Infectious Diseases Research	93.855		6,993,755	39,365,545
Alzheimer's Disease Program Initiative (ADPI)	93.470		-	197,632

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
American Battlefield Protection	15.926	-	-	57,128
AmeriCorps	94.006	113,442	113,442	2,419,629
Animal Health and Disease Research	10.207	-	-	49,451
Antiterrorism Emergency Reserve	16.321	-	-	6,723,576
Applied Meteorological Research	11.468	37,527	37,527	305,497
Apprenticeship USA Grants	17.285	1,192,600	1,192,600	1,808,731
Area Health Education Centers	93.107	1,067,451	1,067,451	1,332,961
ARRA - Nurse Faculty Loan Program	93.408	-	-	18,775
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	886,841	886,841	7,050,576
Assistance Programs for Chronic Disease Prevention and Control	93.945	-	-	127,522
Assistance to Firefighters Grant	97.044	61,152	61,152	267,147
Assistance to Small and Disadvantaged Businesses	20.910	-	-	122,770
Assistance to State Water Resources Research Institutes	15.805	-	-	116,904
Assisted Outpatient Treatment	93.997	-	-	191,124
Atlantic Coastal Fisheries Cooperative Management Act	11.474	-	-	342,967
Autism Collaboration, Accountability, Research, Education, and Support	93.877	40,663	40,663	73,004
Aviation Research Grants	20.108	-	-	551,604
Basic and Applied Scientific Research	12.300	3,209,358	3,209,358	21,518,690
Basic Scientific Research	12.431	1,028,277	1,028,277	10,543,369
Basic, Applied, and Advanced Research in Science and Engineering	12.630	135,743	135,743	5,950,910
Beach Monitoring and Notification Program Implementation Grants	66.472	-	-	379,718
Beginning Farmer and Rancher Development Program	10.311	-	-	149,032
Behavioral Risk Factor Surveillance System	93.336	-	-	222,064
Biological Sciences	47.074	1,274,325	1,274,325	19,387,107
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360	-	-	856,277
Biomedical Research and Research Training	93.859	2,202,770	2,202,770	31,536,406
Biotechnology Risk Assessment Research	10.219	-	-	106,330
Bipartisan Budget Act of 2018	11.022	161,961	161,961	1,634,515
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	849,092
Block Grants for Community Mental Health Services	93.958	46,949,971	46,949,971	49,027,557
Block Grants for Prevention and Treatment of Substance Abuse	93.959	112,296,550	112,296,550	113,937,867
Blood Diseases and Resources Research	93.839	77,406	77,406	1,214,968
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	-	-	42,395
Boating Safety Financial Assistance	97.012	-	-	11,114,642
BRIC: Building Resilient Infrastructure and Communities	97.047	254,644	254,644	421,777
Broad Agency Announcement	11.015	-	-	75,799

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Bulletproof Vest Partnership Program	16.607		2,172	63,352
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	28,807
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (Including Energy and Climate Partnership for the Americas)	19.750		-	36,810
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		3,393,814	3,393,814
Cancer Biology Research	93.396		302,885	4,178,674
Cancer Cause and Prevention Research	93.393		842,610	5,939,433
Cancer Centers Support Grants	93.397		-	1,930,314
Cancer Control	93.399		-	79,769
Cancer Detection and Diagnosis Research	93.394		194,150	1,170,763
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		115,475	8,294,507
Cancer Research Manpower	93.398		12,915	1,175,201
Cancer Treatment Research	93.395		1,332,162	10,109,804
Candidate Species Conservation	15.660		-	27,961
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		-	82,750
Capital Case Litigation Initiative	16.746		-	27,244
Capitalization Grants for Clean Water State Revolving Funds	66.458		35,991,069	35,991,069
Capitalization Grants for Drinking Water State Revolving Funds	66.468		67,470,587	67,969,644
Cardiovascular Diseases Research	93.837		590,407	16,341,532
Career and Technical Education -- Basic Grants to States	84.048		39,562,496	66,791,021
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		406,013	1,022,854
Centers for Academic Excellence	12.598		76,216	1,134,151
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	18,761
Centers for Homeland Security	97.061		-	210,510
Centers for International Business Education	84.220		-	219,254
Centers of Excellence at 1890 Institutions	10.523		-	1,648
Chafee Education and Training Vouchers Program (ETV)	93.599		2,192,319	2,192,319
Charter Schools	84.282		26,535,687	27,871,031
Child Abuse and Neglect Discretionary Activities	93.670		-	16,663
Child Abuse and Neglect State Grants	93.669		5,139,904	5,139,904
Child and Adult Care Food Program	10.558		248,383,644	280,689,920
Child Care Access Means Parents in School	84.335		-	2,111,029
Child Care and Development Block Grant	93.575		426,619,953	456,877,558
Child Care Disaster Relief	93.489		2,406,607	2,406,607
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		157,921,973	157,921,973
Child Health and Human Development Extramural Research	93.865		7,262,068	21,365,377
Child Nutrition Discretionary Grants Limited Availability	10.579		916,303	1,060,798

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Child Support Enforcement	93.563		25,338,612	196,525,963
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	294,979
Children's Health Insurance Program	93.767		213,094,819	370,823,800
Children's Justice Grants to States	93.643		-	389,337
Clean Vessel Act	15.616		864,607	1,444,296
Climate and Atmospheric Research	11.431		110,038	291,073
Cluster Grants	11.020		23,469	243,669
CNCS Disaster Response Cooperative Agreement	94.020		-	11,024
Coastal	15.630		-	209,994
Coastal Zone Management Administration Awards	11.419		571,003	3,353,065
Coastal Zone Management Estuarine Research Reserves	11.420		405,250	3,320,773
Collaborative Research and Development	12.114		-	109,667
Combating Wildlife Trafficking	15.679		-	20,434
Commercial Driver's License Program Implementation Grant	20.232		-	474,331
Commodity Supplemental Food Program	10.565		2,996,439	3,017,513
Communications Information and Assistance and Investigation of Complaints	32.001		-	315,108
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	201,231
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		30,656,729	110,649,382
Community Programs to Improve Minority Health Grant Program	93.137		-	281,733
Community Services Block Grant	93.569		17,242,436	17,736,383
Community-Based Child Abuse Prevention Grants	93.590		1,434,748	2,372,343
Comprehensive Centers	84.283		-	343,402
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		1,289,454	1,539,485
Comprehensive Literacy Development	84.371		-	36,400
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	295,428
Computer and Information Science and Engineering	47.070		1,598,470	22,720,029
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	20,690
Conservation Research and Development	81.086		360,974	2,430,826
Consolidated Rail Infrastructure and Safety Improvements	20.325		-	118,000
Consultation Agreements	17.504		-	2,578,184
Consumer Data and Nutrition Research	10.253		-	12,857
Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.332		897,052	1,571,226
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	574,098
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	304,682
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	375,707

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Cooperative Ecosystem Studies Units	15.678	-	-	203,959
Cooperative Endangered Species Conservation Fund	15.615	118,565	118,565	614,711
Cooperative Extension Service	10.500	-	-	7,049,371
Cooperative Fishery Statistics	11.434	-	-	2,668,663
Cooperative Forestry Assistance	10.664	391,957	391,957	5,314,124
Cooperative Forestry Research	10.202	-	-	1,072,374
Cooperative Research and Training Programs – Resources of the National Park System	15.945	36,518	36,518	2,817,035
Cooperative Research Units	15.812	-	-	1,064,809
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	547,171	547,171	2,699,172
Coral Reef Conservation Program	11.482	-	-	911,465
Coronavirus Emergency Supplemental Funding Program	16.034	-	-	114,875
COVID-19 - 2018 HAVA Election Security Grants	90.404	6,704,020	6,704,020	21,217,282
COVID-19 - Adoption Assistance	93.659	12,870,353	12,870,353	13,529,635
COVID-19 - Aging Research	93.866	20,540	20,540	325,374
COVID-19 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	54,940
COVID-19 - Air Force Defense Research Sciences Program	12.800	121,776	121,776	4,951,724
COVID-19 - Alcohol Research Programs	93.273	-	-	276,912
COVID-19 - Allergy and Infectious Diseases Research	93.855	-	-	1,564,583
COVID-19 - Area Health Education Centers	93.107	54,043	54,043	64,243
COVID-19 - Biological Sciences	47.074	-	-	158,493
COVID-19 - Cancer Cause and Prevention Research	93.393	-	-	89,147
COVID-19 - Cancer Treatment Research	93.395	-	-	140
COVID-19 - Career and Technical Education – Basic Grants to States	84.048	-	-	14,515
COVID-19 - Child and Adult Care Food Program	10.558	26,135,886	26,135,886	26,135,886
COVID-19 - Child Care and Development Block Grant	93.575	290,705,786	290,705,786	292,119,050
COVID-19 - Children's Health Insurance Program	93.767	9,459,369	9,459,369	11,180,366
COVID-19 - Collaborative Mental Health and Anti-Recidivism Initiative	16.033	-	-	15,843
COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	-	-	45,162
COVID-19 - Community Programs to Improve Minority Health Grant Program	93.137	-	-	472,586
COVID-19 - Community Services Block Grant	93.569	10,875,468	10,875,468	11,378,859
COVID-19 - Computer and Information Science and Engineering	47.070	211,824	211,824	592,700
COVID-19 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	-	-	202,849
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	3,344,559	3,344,559	10,670,035
COVID-19 - Coronavirus Relief Fund	21.019	1,026,225,208	1,026,225,208	4,482,464,629
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) program	84.425R	-	-	2,761,191
COVID-19 - COVID-19 Telehealth Program	32.006	-	-	954,883

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		243,936,256	1,018,438,509
COVID-19 - Drug Abuse and Addiction Research Programs	93.279		-	225,203
COVID-19 - Economic Adjustment Assistance	11.307		35,000	251,472
COVID-19 - Education and Human Resources	47.076		76,060	290,682
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		812,811,667	832,723,638
COVID-19 - Emergency Food Assistance Program (Administrative Costs)	10.568		18,301,050	18,301,050
COVID-19 - Emergency Food Assistance Program (Food Commodities)	10.569		33,704,366	33,704,366
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		1,789,404	1,948,539
COVID-19 - Emergency Management Performance Grants	97.042		488,576	1,126,946
COVID-19 - Emergency Rental Assistance Program	21.023		2,764,846	2,764,846
COVID-19 - Emergency Solutions Grant Program	14.231		21,868,869	22,583,363
COVID-19 - Engineering	47.041		52,917	946,666
COVID-19 - Environmental Health	93.113		-	79,880
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	731,361,412
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		2,243,416	2,244,192
COVID-19 - Federal Transit Formula Grants	20.507		-	15,757,223
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509		30,616,548	30,616,548
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C		86,558,164	109,487,712
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		-	601,157
COVID-19 - Grants to States	45.310		1,179,670	9,359,700
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	1,920,231
COVID-19 - Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		-	55,803
COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	84.425J		-	41,393,404
COVID-19 - HEERF Institutional Portion	84.425F		-	456,502,318
COVID-19 - HEERF Minority Serving Institutions (MSIs)	84.425L		-	22,015,826
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M		-	8,094,203
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E		-	332,617,113
COVID-19 - Highway Planning and Construction	20.205		-	62,079,759
COVID-19 - HIV Care Formula Grants	93.917		-	1,500,000
COVID-19 - HIV Emergency Relief Project Grants	93.914		-	50,410
COVID-19 - Housing Opportunities for Persons with AIDS	14.241		-	241,041
COVID-19 - Immunization Cooperative Agreements	93.268		-	35,003,021
COVID-19 - Injury Prevention and Control Research and State and Community Based Programs	93.136		-	220,310
COVID-19 - Integrative Activities	47.083		-	66,891
COVID-19 - Low-Income Home Energy Assistance	93.568		39,922,949	40,075,464
COVID-19 - Lung Diseases Research	93.838		-	32,701

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
COVID-19 - Medical Assistance Program	93.778		-	1,199,884,094
COVID-19 - Mental Health Disaster Assistance and Emergency Mental Health	93.982		2,877,233	4,273,649
COVID-19 - National Center for Advancing Translational Sciences	93.350		-	32,803
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052		14,850,451	18,661,152
COVID-19 - National School Lunch Program	10.555		99,892,686	100,149,526
COVID-19 - Nurse Education, Practice Quality and Retention Grants	93.359		-	142,271
COVID-19 - Oral Diseases and Disorders Research	93.121		-	506,520
COVID-19 - Other Federal Awards	99.RD		-	1,420,880
COVID-19 - Pandemic EBT Administrative Costs	10.649		-	540,523
COVID-19 - Pandemic EBT Food Benefits	10.542		-	602,502,083
COVID-19 - Pest Management and Vector Control Research	12.355		-	13,368
COVID-19 - Poison Center Support and Enhancement Grant	93.253		-	83,293
COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050		-	1,182,450,102
COVID-19 - Promotion of the Arts Grants to Organizations and Individuals	45.024		-	100,000
COVID-19 - Promotion of the Arts Partnership Agreements	45.025		19,796	1,440,959
COVID-19 - Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	43,600
COVID-19 - Provider Relief Fund	93.498		-	11,869,400
COVID-19 - Public Health Emergency Preparedness	93.069		-	411,382
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		-	23,258,996
COVID-19 - Randolph-Sheppard – Financial Relief and Restoration Payments	84.426		-	1,382,435
COVID-19 - Research Related to Deafness and Communication Disorders	93.173		-	6,652
COVID-19 - School Breakfast Program	10.553		2,386,720	2,386,720
COVID-19 - Sea Grant Support	11.417		-	99,988
COVID-19 - Small Business Development Centers	59.037		201,366	3,324,169
COVID-19 - Small Rural Hospital Improvement Grant Program	93.301		-	717,442
COVID-19 - Social, Behavioral, and Economic Sciences	47.075		37,219	740,487
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		12,278,811	12,278,811
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		50,723,387	53,817,703
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,465,464	1,532,079
COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		2,631,820	2,738,169
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		-	2,601,016
COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	11,881,209
COVID-19 - State Capacity Building	93.240		-	33,503

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
COVID-19 - Summer Food Service Program for Children	10.559		65,205,104	65,205,104
COVID-19 - Trans-NIH Research Support	93.310		-	1,553,983
COVID-19 - Unemployment Insurance	17.225		-	16,081,356,013
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	31,895,701
COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		16,528,403	16,573,975
Crime Victim Assistance	16.575		75,927,174	85,951,383
Crime Victim Assistance/Discretionary Grants	16.582		-	57,422
Crime Victim Compensation	16.576		-	4,956,488
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		-	12,820
Criminal Justice Research and Development Graduate Research Fellowships	16.562		-	59,069
Criminal Justice Systems	19.703		-	1,295,170
Crisis Counseling	97.032		-	78,550
Crop Protection and Pest Management Competitive Grants Program	10.329		58,989	544,945
Cultural and Paleontological Resources Management	15.224		-	11,310
CyberSecurity Core Curriculum	12.905		374,557	1,346,297
Defense Nuclear Nonproliferation Research	81.113		-	123,114
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	139,075
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		18,274,532	63,639,974
Diesel Emissions Reduction Act (DERA) State Grants	66.040		-	1,095,225
Disabilities Prevention	93.184		7,026	319,137
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		564,921,739	876,531,680
Disaster Recovery Assistance for Education	84.938		31,228,056	34,160,186
Disaster Unemployment Assistance	97.034		-	2,650,903
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		394,452	4,312,282
DNA Backlog Reduction Program	16.741		429,401	3,462,644
Domestic Trafficking Victim Program	16.834		168,000	304,919
Donation of Federal Surplus Personal Property	39.003		-	16,348,296
Drug Abuse and Addiction Research Programs	93.279		-	18,906,931
Drug Court Discretionary Grant Program	16.585		1,316,066	108,625
Drug-Free Communities Support Program Grants	93.276		-	142,312
E-911 Grant Program	20.615		-	1,898,968
Early Hearing Detection and Intervention	93.251		82,821	195,937
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	99,942
Earthquake Hazards Program Assistance	15.807		-	3,939
Economic Adjustment Assistance	11.307		-	22,152,717
Economic Adjustment Assistance for State Governments	12.617		-	44,512
Economic Development Technical Assistance	11.303		70,571	302,197

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Education and Human Resources	47.076		1,741,955	32,368,304
Education for Homeless Children and Youth	84.196		5,388,741	5,734,368
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.411		227,770	721,207
Education Research, Development and Dissemination	84.305		1,135,616	6,427,404
Educational Partnership Program	11.481		1,832,053	3,089,816
Edward Byrne Memorial Competitive Grant Program	16.751		141,593	232,175
Edward Byrne Memorial Justice Assistance Grant Program	16.738		5,981,097	9,953,335
Electricity Research, Development and Analysis	81.122		-	190,593
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		-	33,250
Emergency Food Assistance Program (Administrative Costs)	10.568		4,540,233	4,653,115
Emergency Food Assistance Program (Food Commodities)	10.569		91,119,301	91,119,301
Emergency Management Performance Grants	97.042		6,203,255	14,121,357
Emergency Medical Services for Children	93.127		-	91,963
Emergency Solutions Grant Program	14.231		5,127,771	5,499,241
Emergency Supplemental Historic Preservation Fund	15.957		-	92,954
Employment Discrimination Title I of The Americans with Disabilities Act	30.011		-	210,134
Employment Service/Wagner-Peyser Funded Activities	17.207		15,829,851	37,811,089
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93.734		93,986	98,365
Endangered Species Recovery Implementation	15.657		-	268,720
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686		-	145,855
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		-	1,351
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	337,290
Engineering	47.041		741,003	24,075,769
English Language Acquisition State Grants	84.365		40,798,198	43,626,291
Enhance Safety of Children Affected by Substance Abuse	93.087		-	270,781
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		14,712,271	15,531,820
Environmental Education Grants	66.951		-	65,552
Environmental Health	93.113		656,335	4,813,663
Environmental Public Health and Emergency Response	93.070		133,857	1,755,528
Environmental Quality Incentives Program	10.912		-	12,068
Environmental Remediation and Waste Processing and Disposal	81.104		14,495	4,897,878
Environmental Workforce Development and Job Training Cooperative Agreements	66.815		-	24,720
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		523,457	5,146,683
Equitable Sharing	21.016		-	163,766
Equitable Sharing Program	16.922		-	225,429

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Every Student Succeeds Act/Preschool Development Grants	93.434		4,178,323	9,176,427
Expanded Food and Nutrition Education Program	10.514		-	1,588,298
Exploration	43.003		231,146	1,716,332
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		1,437,118	24,155,855
Fair Housing Assistance Program State and Local	14.401		-	758,820
Family and Community Violence Prevention Program	93.910		-	65,096
Family Planning Services	93.217		53,251	10,224,410
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		-	38,984
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		1,972,471	1,972,471
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525		-	92,604
Farm to School Grant Program	10.575		-	4,232
Farmers Market Promotion Program	10.168		-	16,124
Federal Civil Service Employment	27.001		-	1,162,759
Federal Direct Student Loans	84.268		-	1,562,537,425
Federal Family Education Loans	84.032		-	26,921,043
Federal Pell Grant Program	84.063		-	1,139,376,200
Federal Perkins Loan (FPL)-Federal Capital Contributions	84.038		-	29,062,916
Federal Supplemental Educational Opportunity Grants	84.007		-	78,140,041
Federal Transit Capital Investment Grants	20.500		15,874	233,810
Federal Transit Formula Grants	20.507		-	4,790,715
Federal Work-Study Program	84.033		-	20,434,477
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		-	7,000
Fish and Wildlife Management Assistance	15.664		-	1,124
Fish and Wildlife Coordination and Assistance	15.608		-	134,049
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		29,671	227,479
Flood Mitigation Assistance	97.029		3,099,245	3,616,885
Flood Plain Management Services	12.104		-	3,868
Food and Drug Administration Research	93.103		14,726	2,386,778
Food Safety and Security Monitoring Project	93.448		-	264,848
Food Safety Cooperative Agreements	10.479		-	95,572
Forest Health Protection	10.680		215,799	449,739
Forest Legacy Program	10.676		-	219,544
Forest Stewardship Program	10.678		924	70,296
Forestry Research	10.652		-	98,131
Formula Grants for Rural Areas and Tribal Transit Program	20.509		9,504,632	10,891,894
Fossil Energy Research and Development	81.089		109,558	1,040,584

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Foster Care Title IV-E	93.658		184,905,629	219,966,827
Fresh Fruit and Vegetable Program	10.582		5,479,591	5,479,591
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		-	4,644
Fund for the Improvement of Postsecondary Education	84.116		-	344,398
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	384,553
GenCyber Grants Program	12.903		-	101,838
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		-	766,093
Geosciences	47.050		692,797	9,747,047
Global AIDS	93.067		-	17,802
Good Neighbor Authority	10.691		-	73,195
Governor's Emergency Education Relief (GEER) Fund	84.425C		-	1,078,214
Graduate Assistance in Areas of National Need	84.200		-	542,393
Grants for Agricultural Research, Special Research Grants	10.200		-	2,660,448
Grants for State Assessments and Related Activities	84.369		-	7,117,814
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		-	9,298,061
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	321,182
Grants to States	45.310		-	173,629
Grants to States for Access and Visitation Programs	93.597		471,301	498,271
Grants to States for Construction of State Home Facilities	64.005		-	6,179,344
Grants to States for Operation of Qualified High-Risk Pools	93.780		-	1,078,387
Grants to States for Operation of State Offices of Rural Health	93.913		72,000	148,801
Grants to States to Support Oral Health Workforce Activities	93.236		43,775	414,006
Guardianship Assistance	93.090		35,383	147,153
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component	66.130		-	35,234
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		1,269,187	3,892,617
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		32,815	1,135,411
Gulf of Mexico Program	66.475		375,441	959,875
H-1B Job Training Grants	17.268		51,071	2,579,381
Habitat Conservation	11.463		-	84,411
Harold Rogers Prescription Drug Monitoring Program	16.754		23,502	399,563
Hazard Mitigation Grant	97.039		31,822,111	39,201,864
Hazardous Waste Management State Program Support	66.801		-	166,167
Head Start	93.600		-	1,091,589
Head Start Disaster Recovery	93.356		-	8,342
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	4,166,721
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	5,847,326

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		199,016	1,881,632
Healthy Start Initiative	93.926		-	2,729,306
HERF Institutional Portion	84.425F		-	4,932,693
Help America Vote Act Requirements Payments	90.401		-	69,311
High Intensity Drug Trafficking Areas Program	95.001		-	690,991
Higher Education - Graduate Fellowships Grant Program	10.210		-	96,007
Higher Education - Institution Challenge Grants Program	10.217		71,243	264,303
Higher Education - Multicultural Scholars Grant Program	10.220		-	114,839
Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E		-	903,464
Higher Education Institutional Aid	84.031		70,950	25,144,770
Highway Planning and Construction	20.205		110,404,034	2,018,062,287
Highway Research and Development Program	20.200		185,521	1,215,359
Highway Training and Education	20.215		-	69,610
Hispanic Serving Institutions Education Grants	10.223		190,684	680,165
Historic Preservation Fund Grants-In-Aid	15.904		301,605	2,155,364
HIV Care Formula Grants	93.917		73,715,807	1,509,929,563
HIV Demonstration, Research, Public and Professional Education Projects	93.941		-	269,296
HIV Emergency Relief Project Grants	93.914		583,545	8,232,690
HIV Prevention Activities Health Department Based	93.940		8,394,043	42,658,925
HIV Prevention Activities Non-Governmental Organization Based	93.939		-	2,856
HIV-Related Training and Technical Assistance	93.145		-	469,444
Homeland Security Agricultural	10.304		477,937	685,043
Homeland Security Grant Program	97.067		19,938,777	23,119,506
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		-	122,895
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		-	119,578
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	400,542
Housing Opportunities for Persons with AIDS	14.241		5,683,692	11,571,254
Human Genome Research	93.172		217,759	3,337,424
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		-	1,072,142
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269		-	39,375
Immunization Cooperative Agreements	93.268		-	297,158,930
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185		-	17,222
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		-	2,419,471

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Information Security Grants	12.902		733	610,408
Injury Prevention and Control Research and State and Community Based Programs	93.136		3,304,804	19,382,457
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215		-	151,814
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		56,125	459,118
Integrated Ocean Observing System (IOOS)	11.012		39,303	1,065,829
Integrated Programs	10.303		-	121,974
Integrative Activities	47.083		-	730,494
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		291,867	291,867
Interjurisdictional Fisheries Act of 1986	11.407		-	155,454
International Forestry Programs	10.684		-	39,826
International Research and Research Training	93.989		393,549	840,194
Investing in People in The Middle East and North Africa	19.021		-	7,837
Javits Gifted and Talented Students Education	84.206		-	508,381
Job Access and Reverse Commute Program	20.516		140,751	140,751
Job Corps Experimental Projects and Technical Assistance	17.287		-	665,211
Jobs for Veterans State Grants	17.801		1,758,746	5,621,112
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		10,667,844	10,801,687
John R. Justice Prosecutors and Defenders Incentive Act	16.816		-	75,155
Joint Fire Science Program	15.232		-	71,467
Juvenile Accountability Block Grants	16.523		-	60,356
Juvenile Justice and Delinquency Prevention	16.540		-	2,607,675
Juvenile Mentoring Program	16.726		-	5,311
Labor Force Statistics	17.002		-	2,401,956
Laura Bush 21st Century Librarian Program	45.313		-	4,985
Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	66.444		114,307	114,307
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	2,080,474
Legacy Resource Management Program	12.632		-	402,640
Local Veterans' Employment Representative Program	17.804		1,317,308	4,490,839
Long Island Sound Program	66.437		-	14,685
Low-Income Home Energy Assistance	93.568		61,939,352	62,799,921
Lung Diseases Research	93.838		188,385	5,609,686
Manufacturing Extension Partnership	11.611		-	3
Marine Debris Program	11.999		-	240,831
Marine Fisheries Initiative	11.433		15,000	433,322
Marine Mammal Data Program	11.439		-	58,462
Marine Minerals Activities	15.424		-	52,593

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Marine Sanctuary Program	11.429	-	-	74,520
Marine Turtle Conservation Fund	15.645	-	-	61,840
Market Access Program	10.601	-	-	3,501,623
Market Protection and Promotion	10.163	-	-	1,430,332
MaryLee Allen Promoting Safe and Stable Families Program	93.556	27,576,309	27,576,309	28,599,625
Maternal and Child Health Federal Consolidated Programs	93.110	-	-	2,203,778
Maternal and Child Health Services Block Grant to the States	93.994	6,331,220	6,331,220	21,582,869
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	-	-	835,491
Mathematical and Physical Sciences	47.049	11,863,394	11,863,394	86,680,235
Mathematical Sciences Grants	12.901	-	-	18,235
Measurement and Engineering Research and Standards	11.609	28,183	28,183	958,686
Medical Assistance Program	93.778	16,456,864	16,456,864	19,644,982,101
Medical Library Assistance	93.879	119,005	119,005	735,769
Medical Reserve Corps Small Grant Program	93.008	-	-	9,895
Medicare Enrollment Assistance Program	93.071	1,664,016	1,664,016	1,719,461
Mental and Behavioral Health Education and Training Grants	93.732	9,000	9,000	1,446,975
Mental Health Disaster Assistance and Emergency Mental Health	93.982	1,611,620	1,611,620	2,148,412
Mental Health Research Grants	93.242	1,390,165	1,390,165	12,704,700
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	7,364,175	7,364,175	9,051,826
Migrant Education College Assistance Migrant Program	84.149	-	-	802,476
Migrant Education Coordination Program	84.144	28,344	28,344	28,344
Migrant Education High School Equivalency Program	84.141	-	-	881,679
Migrant Education State Grant Program	84.011	20,636,949	20,636,949	21,136,348
Migratory Bird Joint Ventures	15.637	-	-	12,912
Military Construction, National Guard	12.400	-	-	1,268,676
Military Medical Research and Development	12.420	3,215,341	3,215,341	15,228,195
Mine Health and Safety Education and Training	17.602	-	-	183,562
Minority Economic Impact	81.137	-	-	469,568
Minority Health and Health Disparities Research	93.307	2,085,078	2,085,078	12,051,127
Minority Science and Engineering Improvement	84.120	-	-	741,773
Motor Carrier Safety Assistance	20.218	-	-	15,113,618
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	-	-	27,141
Multipurpose Grants to States and Tribes	66.204	-	-	4,204
Multistate Conservation Grant	15.628	-	-	7,569
Museum Grants for African American History and Culture	45.309	-	-	36,137
Museums for America	45.301	-	-	6,061
National and Regional Climate Adaptation Science Centers	15.820	-	-	37,229

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
National and State Tobacco Control Program	93.387		-	2,496,366
National Bioterrorism Hospital Preparedness Program	93.889		4,172,304	13,825,887
National Center for Advancing Translational Sciences	93.350		530,364	7,747,347
National Center for Preservation Technology and Training	15.923		-	11,601
National Center for Research Resources	93.389		-	40,920
National Center on Sleep Disorders Research	93.233		111,268	784,286
National Cooperative Geologic Mapping	15.810		-	154,727
National Criminal History Improvement Program (NCHIP)	16.554		-	616,017
National Dam Safety Program	97.041		-	142,298
National Environmental Education Training Program	66.950		-	7,000
National Estuary Program	66.456		24,987	280,544
National Farmworker Jobs Program	17.264		2,299,044	3,602,838
National Fish and Wildlife Foundation	10.683		38,905	44,509
National Food Safety Training, Education, Outreach, and Technical Assistance Competitive Grants Program	10.328		23,529	285,145
National Geological and Geophysical Data Preservation	15.814		-	3,544
National Ground-Water Monitoring Network	15.980		-	10,914
National Guard Challenge Program	12.404		-	4,313,411
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	42,814,143
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	381,169
National Historical Publications and Records Grants	89.003		-	80,928
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		142,636	3,258,730
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566		95,519	173,850
National Leadership Grants	45.312		3,868	150,442
National Maritime Heritage Grants	15.925		-	3,860
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		539,184	1,310,267
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		85,862	1,999,884
National Outreach and Communication	15.653		-	11,835
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	376,319
National Priority Safety Programs	20.616		5,723,986	13,789,887
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015		-	2,157,526
National School Lunch Program	10.555		326,483,809	328,112,242
National Sexual Assault Kit Initiative	16.833		362,176	407,568
National Wildlife Refuge System Enhancements	15.654		-	29,200
Natural Resource Damage Assessment and Restoration	15.658		-	122,321

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Natural Resource Stewardship	15.944		-	14,692
New Freedom Program	20.521		146,397	146,397
NICS Act Record Improvement Program	16.813		45,000	549,499
NEHS Superfund Hazardous Substances_Basic Research and Education	93.143		-	16,138
NOAA Mission-Related Education Awards	11.008		-	123,144
Nonpoint Source Implementation Grants	66.460		2,770,184	6,725,901
Non-Profit Security Program	97.008		3,642,752	3,704,541
Nuclear Energy Research, Development and Demonstration	81.121		237,484	1,190,360
Nurse Anesthetist Traineeship	93.124		-	238,597
Nurse Education, Practice Quality and Retention Grants	93.359		391,560	1,440,771
Nurse Faculty Loan Program (NFLP)	93.264		-	1,957,445
Nursing Research	93.361		334,664	3,083,107
Nursing Student Loans	93.364		-	164
Nutrition Services Incentive Program	93.053		7,080,837	7,080,837
Occupational Safety and Health Program	93.262		302,637	4,039,563
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	164,733
Ocean Exploration	11.011		109,511	222,849
Office for Coastal Management	11.473		-	28,615
Office of Cyberinfrastructure	47.080		-	3,843
Office of International Science and Engineering	47.079		-	322,445
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		-	70,682
Office of Science Financial Assistance Program	81.049		1,607,877	19,819,136
Office of Stem Engagement (OSTEM)	43.008		235,588	2,412,419
Opioid Affected Youth Initiative	16.842		-	37,844
Opioid STR	93.788		60,765,661	66,043,891
Oral Diseases and Disorders Research	93.121		789,203	10,092,718
Organic Agriculture Research and Extension Initiative	10.307		226,717	1,053,808
Organic Certification Cost Share Programs	10.171		29,500	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	474,167
Other Federal Awards	32.U10		8,074,795	108,437,396
Outdoor Recreation Acquisition, Development and Planning	15.916		2,134,608	2,134,608
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	73,880
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		-	5,821
OVW Research and Evaluation Program	16.026		-	10,000
P3 Award: National Student Design Competition for Sustainability	66.516		-	39,790
Pacific Fisheries Data Program	11.437		-	67,200
Partners for Fish and Wildlife	15.631		-	2,378

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Partnership Agreements	10.699		-	822,689
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		-	5,393
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	1,947,046
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	4,177,191
Peace Corps' Global Health and PEPFAR Initiative Program	45.400		-	29,088
Performance Partnership Grants	66.605		299,330	18,764,447
Perkins Loan Cancellations	84.037		-	63,609
PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"	20.723		-	89,302
Plant and Animal Disease, Pest Control, and Animal Care	10.025		189,616	21,844,894
Poison Center Support and Enhancement Grant	93.253		233,123	475,242
Polar Programs	47.078		-	570,783
Pollution Prevention Grants Program	66.708		-	28,499
Post-9/11 Veterans Educational Assistance	64.027		-	1,050,036
PPHF Geriatric Education Centers	93.969		336,062	898,160
PPHF National Public Health Improvement Initiative	93.507		-	2,522
PREA Program: Strategic Support for PREA Implementation	16.735		-	219,439
Predictive Science Academic Alliance Program	81.124		-	278,251
Prescott Marine Mammal Rescue Assistance	15.683		-	109,396
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		336,905	1,889,079
Preventive Health and Health Services Block Grant	93.991		106,263	4,103,340
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		-	7,721
Procurement Technical Assistance For Business Firms	12.002		21,585	753,013
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415		-	14,740
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		-	7,410,873
Project Safe Neighborhoods	16.609		487,631	525,411
Projects for Assistance in Transition from Homelessness (PATH)	93.150		4,267,647	4,267,647
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	309,435
Promotion of the Arts Partnership Agreements	45.025		-	69,668
Promotion of the Humanities Challenge Grants	45.130		-	32,580
Promotion of the Humanities Division of Preservation and Access	45.149		6,168	267,472
Promotion of the Humanities Federal/State Partnership	45.129		-	18,941
Promotion of the Humanities Fellowships and Stipends	45.160		-	213,192
Promotion of the Humanities Office of Digital Humanities	45.169		-	58,952
Promotion of the Humanities Public Programs	45.164		-	29,225
Promotion of the Humanities Research	45.161		-	34,037
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	86,030

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		14,316	773,204
Protection, Clearing and Straightening Channels	12.109		-	18,303
Public Diplomacy Programs	19.040		847	11,291
Public Health Emergency Preparedness	93.069		-	25,936,288
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		703,200	3,528,970
Public Health Training Centers Program	93.516		-	14,542
Public Safety Partnership and Community Policing Grants	16.710		-	1,640,120
Public Transportation Emergency Relief Program	20.527		-	1,008,351
Public Transportation Innovation	20.530		-	430,446
Public Transportation Research, Technical Assistance, and Training	20.514		54,000	380,431
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		-	432,036
Railroad Safety	20.301		-	11,659
Railroad Safety Technology Grants	20.321		-	14,914,232
Rangeland Resource Management	15.237		-	21,881
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		-	306,964
Ready-To-Learn Television	84.295		-	137,738
Recreational Trails Program	20.219		1,990,154	1,990,154
Refugee and Entrant Assistance Discretionary Grants	93.576		8,333	289,861
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		22,645,361	43,113,356
Regional Conservation Partnership Program	10.932		-	2,728
Regional Fishery Management Councils	11.441		-	43,517
Regional Wetland Program Development Grants	66.461		-	283,424
Rehabilitation Long-Term Training	84.129		-	736,491
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	1,866,222
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	179,667,092
Rehabilitation Training Technical Assistance Centers	84.264		-	69,689
Renewable Energy Research and Development	81.087		475,900	3,596,251
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	97,445
Research and Data Analysis	95.007		-	32,585
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536		-	260,815
Research and Technology Development	12.910		1,292,049	8,230,094
Research and Training in Complementary and Integrative Health	93.213		397,514	2,308,438
Research in Special Education	84.324		574,567	4,708,930
Research Infrastructure Programs	93.351		4,684	1,542,881
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	35,185

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Research on Chemical and Biological Defense	12.360	-	-	19,739
Research on Healthcare Costs, Quality and Outcomes	93.226	164,520	164,520	868,118
Research on Research Integrity	93.085	-	-	37,638
Research Related to Deafness and Communication Disorders	93.173	955,448	955,448	6,275,544
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716	-	-	15,923
Residential Substance Abuse Treatment for State Prisoners	16.593	127,479	127,479	930,958
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	203,916	203,916	1,983,004
Retired and Senior Volunteer Program	94.002	-	-	54,465
Rural Education	84.358	2,251,179	2,251,179	2,372,002
Safe and Drug-Free Schools and Communities_State Grants	84.186	-	-	478,080
Safety, Security and Mission Services	43.009	-	-	627,503
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	-	-	127,255
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	-	-	866,828
Scholarships for Students at 1890 Institutions	10.524	-	-	631,161
School Breakfast Program	10.553	87,686,416	87,686,416	87,854,397
School Improvement Grants	84.377	7,857,132	7,857,132	7,857,132
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184	-	-	567,827
Schools and Roads - Grants to States	10.665	-	-	2,067,038
Science	43.001	3,263,983	3,263,983	13,952,863
Science To Achieve Results (STAR) Research Program	66.509	71,091	71,091	622,737
Science, Technology, Business and/or Education Outreach	11.620	50,000	50,000	228,016
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330	-	-	308,587
Scientific Leadership Awards	97.062	-	-	262,430
Scientific Research - Combating Weapons of Mass Destruction	12.351	562,891	562,891	1,921,532
Sea Grant Support	11.417	566,962	566,962	3,916,219
Second Chance Act Reentry Initiative	16.812	-	-	219,989
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226	-	-	65,866
Senior Community Service Employment Program	17.235	4,529,913	4,529,913	5,602,761
Senior Companion Program	94.016	175,521	175,521	351,957
Senior Farmers Market Nutrition Program	10.576	-	-	129,149
Services for Trafficking Victims	16.320	-	-	47,069
Sexual Assault Services Formula Program	16.017	851,922	851,922	874,227
Sexual Risk Avoidance Education	93.060	-	-	78,581
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	-	-	5,373,180
Sexually Transmitted Diseases (STD) Provider Education Grants	93.978	-	-	59,071

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Sickle Cell Treatment Demonstration Program	93.365		-	672
Small Business Development Centers	59.037		406,718	10,125,488
Small Business Innovation Research	10.212		-	129,132
Small Rural Hospital Improvement Grant Program	93.301		82,180	117,470
Smart Prosecution Initiative	16.825		-	87,793
SNAP Fraud Framework Implementation Grant	10.535		-	223,517
Social Security Disability Insurance	96.001		-	133,662,486
Social Security Research and Demonstration	96.007		-	20,724
Social Services Block Grant	93.667		62,656,964	159,674,368
Social, Behavioral, and Economic Sciences	47.075		283,102	3,851,563
Soil and Water Conservation	10.902		-	548,943
Soil Survey	10.903		-	2,734
Solid Waste Management Assistance Grants	66.808		-	12,254
Southeast Area Monitoring and Assessment Program	11.435		-	312,708
Space Operations	43.007		176,934	1,112,732
Space Technology	43.012		61,394	3,170,250
Special Data Collections and Statistical Studies	16.734		209,798	4,895,214
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		2,897,508	11,064,067
Special Education - State Personnel Development	84.323		821,094	1,908,892
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		-	726,498
Special Education Grants to States	84.027		711,342,938	748,950,595
Special Education Preschool Grants	84.173		17,331,343	18,253,500
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		685,132	2,850,729
Special Education-Grants for Infants and Families	84.181		5,254,559	26,595,167
Special Milk Program for Children	10.556		1,471	1,471
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		29,371,439	33,782,333
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		35,154,595	35,154,595
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		231,321	342,271
Special Projects of National Significance	93.928		-	664,268
Specialty Crop Block Grant Program - Farm Bill	10.170		842,771	3,905,644
Specialty Crop Research Initiative	10.309		2,059,355	10,378,075
Sport Fish Restoration	15.605		613,891	9,866,021
Sportfishing and Boating Safety Act	15.622		108,703	108,703
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	370,087
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		9,709	108,825

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
State Administrative Expenses for Child Nutrition	10.560		242,272	19,181,194
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		6,713,985	110,157,282
State and Community Highway Safety	20.600		5,946,889	12,494,700
State and Local Government Data Analysis Tools for Roadway Safety	20.935		-	119,883
State and Local Implementation Grant Program	11.549		-	1,038
State and Tribal Response Program Grants	66.817		-	779,322
State Capacity Building	93.240		-	86,181
State Court Improvement Program	93.586		-	1,072,858
State Energy Program	81.041		178,264	942,914
State Energy Program Special Projects	81.119		-	159
State Health Access Program	93.256		-	480,794
State Health Insurance Assistance Program	93.324		2,276,415	2,868,437
State Heating Oil and Propane Program	81.138		-	516
State Indoor Radon Grants	66.032		-	230,751
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	66,111
State Medicaid Fraud Control Units	93.775		-	12,687,038
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	991,193
State Rural Hospital Flexibility Program	93.241		50,000	427,757
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	18,279,911
State Wildlife Grants	15.634		595,602	2,109,110
Stephanie Tubbs Jones Child Welfare Services Program	93.645		4,318,301	6,639,557
Stewardship Science Grant Program	81.112		-	453,917
STOP School Violence	16.839		-	108,573
Student Support and Academic Enrichment Program	84.424		57,455,761	58,227,104
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		720,303	4,653,417
Summer Food Service Program for Children	10.559		746,022,494	748,901,839
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	212,745
Supplemental Nutrition Assistance Program	10.551		-	8,552,863,428
Support for Adam Walsh Act Implementation Grant Program	16.750		-	217,889
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,118,437
Supporting and Maintaining a Surveillance System for Chronic Kidney Disease (CKD) in the United States	93.833		-	176,329
Supporting Effective Educator Development Program	84.423		1,000,711	5,245,423
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		105,721,421	109,333,375
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		135,412	1,515,366
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	367,229

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Survivors and Dependents Educational Assistance	64.117		-	1,244,411
Sustainable Agriculture Research and Education	10.215		903	306,626
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	214,542
Teacher Quality Partnership Grants	84.336		40,430	1,525,296
Technical Assistance and Workforce Development	20.531		61,782	874,944
Technical Assistance for Specialty Crops Program	10.604		-	181,298
Temporary Assistance for Needy Families	93.558		256,724,143	391,068,711
Temporary Labor Certification for Foreign Workers	17.273		-	381,102
The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	93.536		-	862,331
The Language Flagship Grants to Institutions of Higher Education	12.550		-	389,477
The Zika Health Care Services Program	93.966		-	22,059
Title I Grants to Local Educational Agencies	84.010		917,852,793	930,495,176
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		-	1,173,543
Title IV-E Kinship Navigator Program	93.471		777,624	777,624
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		1,319,768	2,992,228
Trade Adjustment Assistance	17.245		951,283	1,819,251
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178		3,532,000	3,532,000
Training in General, Pediatric, and Public Health Dentistry	93.059		-	265,498
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		20,978	217,857
Trans-NIH Research Support	93.310		3,270,503	7,171,620
TRIO Educational Opportunity Centers	84.066		-	2,750,032
TRIO McNair Post-Baccalaureate Achievement	84.217		-	717,837
TRIO Student Support Services	84.042		-	8,771,862
TRIO Talent Search	84.044		-	5,024,000
TRIO Upward Bound	84.047		-	8,579,866
Troops to Teachers Grant Program	12.620		-	262,943
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	1,240,040
Twenty-First Century Community Learning Centers	84.287		59,031,313	66,564,643
U.S. Ambassadors Fund for Cultural Preservation	19.025		-	24,265
U.S. Geological Survey Research and Data Collection	15.808		-	2,388,270
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	774,879
U.S. Repatriation	93.579		-	5,500
Unallied Industry Projects	11.452		10,361	22,918
Unallied Management Projects	11.454		-	443,579
Unallied Science Program	11.472		192,092	1,275,878
Undergraduate International Studies and Foreign Language Programs	84.016		-	16,627
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		-	743,301

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2021
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Unemployment Insurance	17.225		5,413,920	1,711,792,071
Uniformed Services University Medical Research Projects	12.750		-	2,400
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	575,307
University Coal Research	81.057		-	70,536
University Transportation Centers Program	20.701		2,785,979	6,733,615
Urban and Community Forestry Program	10.675		-	165,703
USAID Foreign Assistance for Programs Overseas	98.001		3,605,197	8,214,448
VA Supportive Services for Veteran Families Program	64.033		-	27,641
Veterans Home Based Primary Care	64.022		-	131,921
Veterans Information and Assistance	64.115		-	1,077,056
Veterans Medical Care Benefits	64.009		-	20,735
Veterans Outreach Program	59.044		-	313,768
Veterans State Domiciliary Care	64.014		-	1,963,596
Veterans State Nursing Home Care	64.015		-	39,636,805
Veterinary Services Grant Program	10.336		-	9,995
Violence Against Women Formula Grants	16.588		5,879,715	8,680,918
Viral Hepatitis Prevention and Control	93.270		-	575,727
Virginia Graeme Baker Pool and Spa Safety	87.002		-	112,324
Vision Research	93.867		611,652	6,639,471
Volunteers in Service to America	94.013		-	151,701
Water Desalination Research and Development	15.506		-	43,451
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		415,908	984,345
Water Quality Management Planning	66.454		94,069	320,198
Weather and Air Quality Research	11.459		-	245,032
Weatherization Assistance for Low-Income Persons	81.042		2,686,695	2,987,280
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436		76,997	940,602
White-nose Syndrome National Response Implementation	15.684		-	27,317
WIC Farmers' Market Nutrition Program (FMNP)	10.572		52,100	113,559
WIC Grants To States (WGS)	10.578		-	134,361
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	257,706,691
Wildfires and Hurricanes Indemnity Program Plus	10.129		103,698,793	108,268,638
Wildlife Restoration and Basic Hunter Education	15.611		-	10,603,507
Wildlife Services	10.028		-	82,496
WIOA Adult Program	17.258		40,453,088	41,583,022
WIOA Dislocated Worker Formula Grants	17.278		44,926,304	45,108,826
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		16,737,721	16,770,000

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
 FISCAL YEAR ENDED JUNE 30, 2021
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
WIOA Pilots, Demonstrations, and Research Projects	17.261		-	43,264
WIOA Youth Activities	17.259		48,273,355	56,460,606
Wood Utilization Assistance	10.674		-	16,275
Work Opportunity Tax Credit Program (WOTC)	17.271		-	811,052
YouthBuild	17.274		297,923	510,882
Grand Total			10,121,911,986	73,963,273,942

See accompanying notes to the Schedule of Expenditures of Federal Awards

*Notes to the Schedule of Expenditures of
Federal Awards*

NOTE 1 - BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards has been prepared in accordance with the Uniform Guidance and presents the Federal awards expended by the State of Florida. The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance in subpart F define Federal awards as Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. Federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance.

The following summary of the State of Florida's significant accounting policies and related information is presented to assist the reader in interpreting the Schedule of Expenditures of Federal Awards and should be viewed as an integral part of the accompanying schedule.

Reporting Entity

The reporting entity for the purposes of the accompanying schedule is the State of Florida primary government (i.e., legislative agencies, the Governor and Cabinet, departments and agencies, commissions, boards of the Executive Branch, and various offices relating to the Judicial Branch), the State Universities (SU), and the State Community Colleges and Florida Colleges exclusive of any component units of the State Universities and Community Colleges and Florida Colleges.

Assistance Listing (Catalog of Federal Domestic Assistance (CFDA))

The Catalog of Federal Domestic Assistance is a government-wide compendium of individual Federal programs. A five-digit program identification number (Assistance Listing Number) is assigned to each program included in the catalog. Those programs that have not been assigned an Assistance Listing number by the Federal Government and those programs for which Assistance Listing numbers could not be identified are entitled "Other Federal Awards" on the accompanying schedule and listed as Assistance Listing "XX.UXX". The "U" stands for unknown, while the following "XX" represents the sequential numbering of the Federal Awarding Agency. Unknown programs that are also research and development programs are listed as Assistance Listing "XX.RD".

Federal Expenditures

The column on the accompanying schedule captioned "Federal Expenditures," includes amounts using different bases of accounting. The reporting entities also include expenditures related to transfers received from other State Agencies, State Universities, State Community Colleges, and Florida Colleges in this column.

Amounts reported by State Agencies, State Universities, State Community Colleges, and Florida Colleges were determined in accordance with the accrual and modified accrual basis of accounting, with the exception of Florida International University, Florida State University, and the University of Florida, which reported expenditures using the cash basis of accounting.

Appropriate expenditures are recognized, as applicable, in accordance with either OMB Cost Principles or cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

Expenditures reported for the Unemployment Insurance (UI) Program (Assistance Listing 17.225) and the Direct Loans Program (Assistance Listing 84.268) are reported using the accrual basis of accounting.

Appropriate adjustments have been made to the expenditures reported on the accompanying schedule to preclude reporting both the transfers of Federal awards between the various State Agencies, State Universities, State Community Colleges, and Florida Colleges, and the subsequent expenditures.

Amounts Passed Through to Subrecipients Column

The column on the accompanying schedule captioned "Amounts Passed Through to Subrecipients" represents the amounts transferred by the State Agencies, State Universities, State Community Colleges, and Florida Colleges to subrecipients that are not included in the State's Schedule of Expenditures of Federal Awards. The amounts in this column are also included in the column captioned "Federal Expenditures". Transfers of Federal awards between the State Agencies, State Universities, State Community Colleges, and Florida Colleges are not included in this column.

American Recovery and Reinvestment Act of 2009 (ARRA)

On February 13, 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (Public Law 111 -5) (Recovery Act). The Recovery Act’s three main goals are to create and save jobs, jump-start economic activity and invest in long-term economic growth, and promote accountability and transparency in government spending.

To maximize the transparency and accountability of funds authorized under the Recovery Act, recipients covered by the Single Audit Act Amendments of 1996 and Uniform Guidance must separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards.

ARRA funds reported during the 2020-2021 fiscal year are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$10,544,666.

COVID-19 Emergency Acts

In response to the COVID-19 outbreak, Congress has passed three major emergency measures to provide relief to families and the U.S. economy. On March 6, 2020, the Preparedness and Response Supplemental Appropriations Act was signed into law as the first phase and allocated \$8.3 billion of aid to the United States' public health response to COVID-19. On March 18, 2020, Families First Coronavirus Response Act was the second phase and provided relief for both employers and employees who were affected by COVID-19.

On March 27, 2020, Congress passed the third COVID-19 stimulus law, the Coronavirus Aid, Relief, and Economic Security (CARES) Act is a \$2.2 trillion economic stimulus package that aids industries suffering from the pandemic and provides economic relief to families and small businesses who are suffering. The Health and Economic Recovery Omnibus Emergency Solutions Act or the Heroes Act, a \$3 trillion stimulus package, was passed on May 15, 2020, and is intended to supplement the CARES Act stimulus package.

As described in 2 CFR section 200.510(b), COVID-19 Emergency Acts funding is designated as “COVID-19” and reported separately on the accompanying SEFA schedule (and the SF-SAC). The relief funds are assigned a separate Assistance Listing number and apply to both the portion of existing federal programs and the new COVID-19 only programs.

COVID-19 related award expenditures during the 2020-2021 Fiscal Year are included within the accompanying schedule and totaled \$28,153,832,386.

Additionally, the American Rescue Plan Act of 2021 (ARP) (Pub. L. No. 117-2) further extended and modified the programs provided under the CARES Act and Continued Assistance to Unemployed Workers Act of 2020.

Disaster Grants – Public Assistance (Assistance Listing 97.036)

After a Presidential-Declared disaster, FEMA provides a public assistance grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The Federal government reimburses in the form of cost-shared grants which requires state matching funds. For the fiscal year ended June 30, 2021, \$39,103,580 of approved eligible expenditures that were incurred in a prior year are included on the schedule.

Noncash Assistance

The State participates in several Federal awards programs in which noncash benefits are provided through the State to eligible program participants. The programs where noncash benefits were used are identified in the following table. The programs that report 100% direct noncash benefits are accompanied on the table by a (1).

Assistance Listing Number	Assistance Listing Program Title	Total Noncash Benefits	Total Program Expenditures
10.542	Pandemic EBT Food Benefits (1)	602,502,083	602,502,083
10.551	Supplemental Nutrition Assistance Program (1)	8,552,863,428	8,552,863,428
10.553	School Breakfast Program	5,995	90,241,117
10.555	National School Lunch Program	88,842,603	428,261,768
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	154,156,232	289,602,392
10.565	Commodity Supplemental Food Program	2,495,089	3,017,513
10.569	Emergency Food Assistance Program (Food Commodities) (1)	124,823,667	124,823,667
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	9,479,610	15,531,820
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	1,735,171	3,393,814
39.003	Donation of Federal Surplus Personal Property (1)	16,348,296	16,348,296
93.268	Immunization Cooperative Agreements	282,771,049	332,161,951
Grand Total		9,836,023,223	10,458,747,849

NOTE 2 – INDIRECT COST RATE

In accordance with §200.414 Indirect (F&A) costs and §200.510, the following State of Florida entities used the 10% de minimis indirect cost rate.

State Entities

Justice Administrative Commission

State Colleges

Broward College

Universities

University of West Florida

NOTE 3 – UNEMPLOYMENT INSURANCE

The Unemployment Insurance (UI) Program (Assistance Listing 17.225) is a unique Federal-State partnership, founded upon Federal law but implemented primarily through State law. Pursuant to this Program, unemployment benefits are paid to eligible unemployed workers for periods of involuntary unemployment. Benefits are paid from Federal funds and from State unemployment taxes that are deposited into the State's account in the Federal Unemployment Trust Fund (FUTF). State benefits were funded from State taxes. The State's administrative expenditures incurred under this Program are funded by Federal grants. Expenditures reported on the accompanying schedule for the UI Program are identified in the following table:

Federal Administration	119,549,579
Federal Administration Covid-19	72,911,213
DEO - Sub granted to state agencies	<u>17,068,196</u>
Adjusted Federal Administration	<u>209,528,988</u>
Federal Benefits Ex Military/Federal Employees	6,922,151
Federal Benefits Emergency	-
Federal Benefits TRADE/Disaster	391,078
Federal Benefits Covid-19	16,008,451,390
State Benefits funded by Taxes	<u>1,550,731,782</u>
Total	<u>17,776,025,389</u>

NOTE 4 - LOANS AND LOAN GUARANTEES

The State of Florida participates in several Federal loan programs in which funds are provided through the State to eligible program participants.

Highway Planning and Construction (Assistance Listing 20.205)

The Highway Planning and Construction Program (CFDA No. 20.205) is an investment fund from which loans and other forms of credit assistance are provided for highway construction, transit capital, or other surface transportation projects. The Federal share (80 percent) of State Infrastructure Bank disbursements made during the 2020-21 fiscal year totaled \$26,951,712. The total of \$26,951,712 is included on the accompanying schedule with other expenditures from the Highway Planning and Construction Program. The federal portion (80 percent) of the outstanding balance of the State Infrastructure Bank loans at June 30, 2021, totaled \$62,968,010.

Federal Family Education Loans (Assistance Listing 84.032)

Under the Federal Family Education Loans (FFEL) Program, the U.S. Department of Education guarantees the repayment of loans made to students by participating financial institutions. The Florida Department of Education administers the FFEL Program (Assistance Listing 84.032) for the State. During the 2020-21 fiscal year, payments made to lenders to cover student loans in default totaled \$26,921,043. The value of outstanding loans guaranteed at June 30, 2021, totaled \$53,276,183.

Higher Education Loans

The table below summarizes activity by the State for federally funded student loan programs.

Assistance Listing Number	Assistance Listing Program Title	Current Year Disbursements	Value of Loans Outstanding
47.076	Education and Human Resources	\$ -	\$ 335,000
84.032	Federal Family Education Loans	\$ 26,921,043	\$ 53,276,183
84.038	Federal Perkins Loan (FPL)-Federal Capital Contributions	\$ -	\$ 29,062,916
84.268	Federal Direct Student Loans	\$ 1,562,537,425	\$ 22,011,793
93.264	Nurse Faculty Loan Program (NFLP)	\$ -	\$ 1,792,036
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	\$ -	\$ 5,847,326
93.364	Nursing Student Loans	\$ -	\$ 164
93.408	ARRA - Nurse Faculty Loan Program	\$ -	\$ 18,775
	Totals	\$ 1,589,458,468	\$ 112,344,193

NOTE 5 –Coronavirus Relief Fund (Assistance Listing Number 21.019) Interest Earned

Funds received from the Coronavirus Relief Fund (Assistance Listing Number 21.019) were held in an interest-bearing account with the State Treasury. During the 2020-2021 fiscal year, interest totaling \$79.12 million was earned on these accounts. The interest earned was expended on eligible program expenditures and included in the total Coronavirus Relief Fund reported expenditures.

NOTE 6 – Coronavirus Relief Fund (Assistance Listing Number 21.019)
Difference in Fiscal Year Ended June 30, 2020 Audited Amount

The Coronavirus Relief Fund program (Assistance Listing Number 21.019) requires state governments to use program funds to recover necessary expenditures incurred between March 31, 2020, and December 31, 2021. State governments were given the flexibility to allocate program funds between reporting fiscal years to recover COVID related costs. The total expenditures reported on the audited Schedule of Expenditures of Federal Awards for fiscal year ended June 30, 2020, was \$1,959,040,779. During the July 1, 2020 - June 30, 2021 fiscal year, \$506,575,742 was reallocated from the fiscal year ended June 30, 2020, to the fiscal year ended June 30, 2021. Therefore, the total expenditures reported for the fiscal year ended June 30, 2020, has been reduced to \$1,452,465,037.

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Other Reports

The Auditor General reports listed below include findings and information that may enhance the reader's understanding of the State of Florida's administration of Federal awards.

<u>Report Type/Number</u>	<u>Report Title</u>	<u>Date of Report</u>
Information Technology Operational Audit 2022-128	Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology General Controls	February 2022
Information Technology Operational Audit 2022-179	Department of Management Services – State Data Center Operations	March 2022

Audit reports issued by the Auditor General can be obtained through our Web site FLAuditor.gov.

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Florida Agency for Persons with Disabilities	
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2021-013	Emergency Solutions Grants Program
2021-058	Adoption Assistance Emergency Shelter Grants Program Temporary Assistance for Needy Families
2021-059	Adoption Assistance Emergency Shelter Grants Program Medicaid Cluster Temporary Assistance for Needy Families
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2021-010	WHIP Plus
2021-041	Coronavirus Relief Fund
2021-089	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
2021-090	
2021-091	
Florida Executive Office of the Governor	
2021-040	Coronavirus Relief Fund

Index of Findings by Federal Agency and Compliance Requirement

ALN	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching Level of Effort, Earmarking	Period of Performance	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Agriculture											
10.129									2021-010		
10.558	2021-011 2021-061 2021-062	2021-011 2021-061 2021-062		2021-011 2021-061 2021-062		2021-061 2021-062	2021-061 2021-062		2021-061 2021-062	2021-011 2021-012 2021-061 2021-062	2021-061 2021-062
United States Department of Housing and Urban Development											
14.231	2021-013 2021-058 2021-059 2021-061 2021-062	2021-013 2021-058 2021-059 2021-061 2021-062		2021-061 2021-062		2021-059 2021-061 2021-062	2021-061 2021-062		2021-059 2021-061 2021-062	2021-061 2021-062	2021-061 2021-062
United States Department of Labor											
17.225	2021-014 2021-015 2021-018 2021-019 2021-020 2021-021 2021-022 2021-023 2021-024 2021-025 2021-026 2021-027 2021-028 2021-029 2021-030 2021-061 2021-062	2021-061 2021-062		2021-018 2021-019 2021-020 2021-021 2021-022 2021-023 2021-024 2021-025 2021-026 2021-027 2021-028 2021-029 2021-030 2021-061 2021-062		2021-014 2021-015 2021-061 2021-062	2021-031 2021-061 2021-062		2021-014 2021-015 2021-016 2021-017 2021-018 2021-019 2021-020 2021-021 2021-022 2021-023 2021-024 2021-025 2021-026 2021-027 2021-028 2021-029 2021-030 2021-033 2021-061 2021-062	2021-061 2021-062	2021-016 2021-017 2021-018 2021-019 2021-020 2021-021 2021-022 2021-023 2021-024 2021-025 2021-026 2021-027 2021-028 2021-029 2021-030 2021-034 2021-035 2021-036 2021-037 2021-038 2021-061 2021-062
17.258 17.259 17.278	2021-014 2021-015					2021-014 2021-015			2021-014 2021-015 2021-016 2021-017	2021-039	2021-016 2021-017
United States Department of the Treasury											
21.019	2021-040	2021-040							2021-040	2021-041	
United States Department of Veterans Affairs											
64.015									2021-042 2021-043 2021-044		
United States Department of Education											
84.048	2021-045	2021-045	2021-045								
84.126	2021-047 2021-048 2021-049 2021-050 2021-051 2021-052	2021-047 2021-048 2021-049 2021-050 2021-051 2021-052		2021-047 2021-048 2021-049 2021-050 2021-051 2021-052					2021-047 2021-048 2021-049 2021-050 2021-051 2021-052		
84.365	2021-045	2021-045	2021-045			2021-053 2021-054 2021-055			2021-046		
84.425	2021-045 2021-056	2021-045 2021-056	2021-045		2021-056			2021-057	2021-046 2021-056	2021-056 2021-057	

ALN	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching Level of Effort, Earmarking	Period of Performance	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Health and Human Services											
93.044 93.045 93.053									2021-066	2021-067	
93.558	2021-058 2021-059 2021-060 2021-061 2021-062 2021-068 2021-069	2021-058 2021-059 2021-060 2021-061 2021-062 2021-068 2021-069		2021-060 2021-061 2021-062 2021-063 2021-069		2021-059 2021-061 2021-062 2021-070	2021-061 2021-062		2021-059 2021-060 2021-061 2021-062 2021-064 2021-068 2021-069 2021-071	2021-061 2021-062 2021-065	2021-060 2021-061 2021-062 2021-072 2021-073
93.659	2021-058 2021-059 2021-061 2021-062 2021-074 2021-075	2021-058 2021-059 2021-061 2021-062 2021-074 2021-075		2021-061 2021-062 2021-074 2021-075		2021-059 2021-061 2021-062 2021-074 2021-075	2021-061 2021-062		2021-059 2021-061 2021-062 2021-064 2021-074 2021-075	2021-061 2021-062 2021-065	2021-061 2021-062
93.667							2021-076				
93.775 93.777 93.778	2021-059 2021-060 2021-061 2021-062 2021-077 2021-078	2021-059 2021-060 2021-061 2021-062 2021-077 2021-078		2021-060 2021-061 2021-062 2021-063 2021-077 2021-078		2021-059 2021-061 2021-062	2021-061 2021-062		2021-059 2021-060 2021-061 2021-062 2021-077 2021-078	2021-061 2021-062	2021-060 2021-061 2021-062 2021-077 2021-078 2021-079 2021-080 2021-081 2021-082 2021-083 2021-084 2021-085 2021-086 2021-087 2021-088
93.940										2021-012	
United States Department of Homeland Security											
97.036	2021-061 2021-062	2021-061 2021-062		2021-061 2021-062		2021-061 2021-062	2021-061 2021-062		2021-061 2021-062 2021-089 2021-090	2021-061 2021-062 2021-091	2021-061 2021-062

UWF Board of Trustees Meeting
Audit & Compliance Committee
May 19, 2022

Issue: External Audit: WUWF-FM Financial Statement Audit
for Fiscal Year Ending June 30, 2021

Proposed action: Acceptance

Background information:

Annually, a financial audit is conducted of the WUWF-FM, a public telecommunications entity operated by UWF. This is to comply with the Corporation for Public Broadcasting (CPB) community service grant requirements. The audit of WUWF-FM has been completed for the fiscal year ending June 30, 2021. To ensure compliance with these requirements, we performed a cursory review of these special purpose financial statements and determined WUWF was in compliance.

Results:

WUWF received a clean unqualified opinion. No deficiencies were identified in the internal controls over financial reporting that were considered to be material weaknesses. Results of testing disclosed no instances of noncompliance or other matters that were required to be reported.

Financial Highlight:

- Non-operating revenues increased compared to the prior year primarily due to an increase in the fair value of investments of approximately \$140,000 and funding through the Coronavirus Aid, Relief, and Economic Security Act and American Rescue Plan Act Stabilization grants of approximately \$235,000.

Recommendation: Acceptance

Implementation Plan: None

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees of activities affiliated with or through the University of West Florida.

Supporting documents:

WUWF-FM Financial Statements for fiscal year ended June 30, 2021

Prepared by: Elizabeth Mrachek, Internal Auditor, emrachek@uwf.edu, 474-2636

Presenter: Cindy Talbert, Chief Audit Executive, ctalbert@uwf.edu, 474-2638

**WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY THE
UNIVERSITY OF WEST FLORIDA**

FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY OPERATED BY
THE UNIVERSITY OF WEST FLORIDA
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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees,
University of West Florida:

Report on the Financial Statements

We have audited the accompanying financial statements of WUWF-FM (the "Station"), a public telecommunications entity operated by the University of West Florida, as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Station's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of WUWF-FM as of June 30, 2021 and 2020, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise WUWF-FM's basic financial statements. The Schedule of Functional Expenses (Exhibit I) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

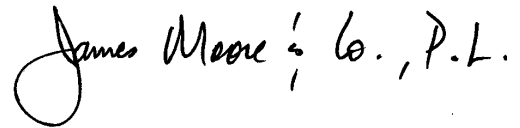
The Schedule of Functional Expenses is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Functional Expenses is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Station are intended to present the financial position, and the changes in financial position and cash flows, of only the Station-related accounts of the University of West Florida that are attributable to the transactions of the Station. They do not purport to, and do not, present fairly the financial position of the University of West Florida as of June 30, 2021 and 2020, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2022 on our consideration of WUWF-FM's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering WUWF-FM's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large, looped initial "J".

Tallahassee, Florida
February 10, 2022

WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY OPERATED BY
THE UNIVERSITY OF WEST FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021 AND 2020
(Continued)

INTRODUCTION AND REPORTING ENTITY

The following discussion and analysis is an overview of the financial position and activities of WUWF Radio Station for the years ended June 30, 2021 and 2020. Management of WUWF Radio Station has prepared the following discussion, and it should be read with the financial statements and related footnotes which follow this section. Our discussion and analysis is required by accounting principles generally accepted in the United States of America in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The Governmental Accounting Standards Board has not developed accounting standards for presentation of auxiliary (or departmental) entities. The Station's accounting policies and practices do, however, conform to those permitted or allowed by the Corporation for Public Broadcasting (CPB), which generally follow published Governmental Accounting Standards. The overview presented below highlights the significant financial activities that occurred during the past year and describes changes in financial activity from the prior year.

WUWF-FM Radio Station is a public telecommunications entity operated by the University of West Florida. The University is a separate public instrumentality that is part of the State university system of public universities, which is under the general direction and control of the Florida Board of Governors. The University is directly governed by a Board of Trustees (Trustees) consisting of 13 members. The Governor appoints six citizen members and the Board of Governors appoints five citizen members. These members are confirmed by the Florida Senate and serve staggered terms of five years. The chair of the faculty senate and the president of the student body of the University are also members. The Board of Governors establishes the powers and duties of the Trustees. The Trustees are responsible for setting policies for the University, which provide governance in accordance with State law and Board of Governors' Regulations. The Trustees select the University President. The University President serves as the executive officer and the corporate secretary of the Trustees, and is responsible for administering the policies prescribed by the Trustees.

Serving Northwest Florida and South Alabama, WUWF Public Radio is one of the most visible and active examples of the University of West Florida's public service and outreach mission, pursuing and nurturing mutually beneficial community partnerships and enhancing the educational, cultural and economic development of the region.

WUWF is a high profile, cost effective example of UWF's commitment to the citizens of Florida. WUWF delivers the university's resources daily to thousands who live in areas which might otherwise be culturally or educationally isolated. Businesses use access to WUWF's prestigious NPR programming to recruit quality employees with metropolitan expectations.

The station broadcasts 24 hours a day, delivering a 100,000 watt signal at the frequency 88.1 FM. The station simultaneously broadcasts a hybrid digital (HD) signal delivering three distinct program services: HD-1 providing 24/7 local, regional & national news and musical arts programming; HD-2 providing 24/7 classical music; and HD-3 providing Sightline, a 24/7 reading service for the vision impaired. All of the program streams can also be accessed online at <http://wuwf.org> or through the WUWF Mobile App.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021 AND 2020
(Continued)

WUWF supports the university's academic mission by providing opportunities for students to gain professional experience to supplement classroom instruction. Faculty have a platform for sharing their academic research with the general public. Through collaborative programs involving faculty, WUWF's audience is made aware of the university's connection and importance to the community. WUWF is a founding station of the Florida Public Radio Emergency Network, providing year-round emergency information before, during, and after significant weather events and other emergencies.

With a professional staff of 14 and nearly 25 volunteers, WUWF is known for outstanding locally produced news coverage and programming like Unearthing Florida, Acoustic Interlude, 14/59, Big Bands & Jazz, Musical Gumbo and RadioLive.

As a founding member of the Florida Public Radio Emergency Network (FPREN), WUWF is recognized by the Florida Department of Emergency Management as the primary source of emergency information for Northwest Florida. In times of crisis, WUWF transcends its role of life enrichment to that of lifeline, partnering with regional governments and agencies in providing critical information.

As a listener supported station, WUWF operates largely with contributions from individual listeners and local businesses. The University of West Florida provides funds for salaries, facilities, and general upkeep and utility bills. Grants from the Corporation for Public Broadcasting and the Florida Department of Education provide funds for salaries and national program acquisition costs.

FINANCIAL HIGHLIGHTS

The Station's operating revenues totaled \$2,114,014, which was a decrease of \$97,862 from the prior year. Total operating expenses were \$2,328,700 during 2021, which is an increase of \$102,430 from last year. The decrease in operating revenues were mainly attributable to a \$114K decrease in appropriations from UWF due to University budget reductions and a one-time programming fee appropriation that occurred during the 2020 fiscal year. Other sources of revenue also decreased by \$57k, as there was no production of The Capitol Steps event. However, membership income revenue increased by \$80k due to increased contributions and increased revenue from the car donation program. The largest increase in operating expenses occurred in the programming and production category for salaries and radio programming fees.

Operating expenses also increased for fundraising and membership development, management and general, and program information and promotion categories.

The Station experienced an increase of \$381,677 in non-operating revenue due to additional grants received and strong investment returns through the UWF Foundation compared to the prior fiscal year. During the 2020-21 fiscal year, the Station received Coronavirus Aid, Relief and Economic Security Act ("CARES Act") and American Rescue Plan Act Stabilization grants donated by The Corporation for Public Broadcasting totaling \$235,536. The Station's fair value of investments at the UWF Foundation increased by \$140,611 in 2021.

WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY OPERATED BY
THE UNIVERSITY OF WEST FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021 AND 2020
(Continued)

OVERVIEW OF THE FINANCIAL STATEMENTS

The Station is a unit of University of West Florida, and these financial statements include assets, liabilities and activity related to its public broadcasting function. This includes account activity in funds which are under the control of the Station manager within the University and University of West Florida Foundation.

These financial statements consist of statements of net position and statements of revenues, expenses, and changes in net position. The statements of net position and the statements of revenues, expenses, and changes in net position are intended to demonstrate the Station's financial position as a result of the year's activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are considered regardless of when cash is received or paid.

THE STATEMENT OF NET POSITION AND THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

The statement of net position and the statement of revenues, expenses, and changes in net position are valuable report information on WUWF's current fund and activities in a way that helps the reader determine if the Station is in a better position from one year to the next. When revenues and other support exceed expenses, the result is an increase in net position. The relationship between revenues and expenses may be thought of as WUWF's operating results.

These two statements report WUWF's net position and changes in them. The net position amount, the difference between assets and liabilities, is one way to measure WUWF's financial health or financial position. Over time, increases or decreases in WUWF's net position are one indicator of whether its financial health is improving or deteriorating. However, many other non-financial factors such as certain trends in funding, condition of facilities and sponsorships should be considered in assessing the overall health of the radio station.

These statements are prepared using the accrual basis of accounting, whereby revenues and assets are recognized when the service is provided and expenses and liabilities are recognized when others provide the service, regardless of when cash is exchanged.

The statement of net position presents the assets, liabilities, and net position of WUWF's current fund as of the end of the fiscal year. Its purpose is to present to the readers of the financial statements a fiscal snapshot of the station's current fund at a certain point in time. The statement of net position presents end-of-year data concerning assets, (current and non-current), liabilities (current and non-current), and net position (assets minus liabilities).

From the data presented, readers of the statement of net position are able to determine the assets available to continue the operations of WUWF Radio Station. They are also able to determine how much the current fund owes vendors, employees, and others. Finally, the statement of net position provides a picture of the net position (assets minus liabilities) and their availability for use by WUWF.

WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY OPERATED BY
THE UNIVERSITY OF WEST FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021 AND 2020
(Continued)

CONDENSED STATEMENTS OF NET POSITION
TABLE 1

	June 30, 2021	June 30, 2020	June 30, 2019
Current assets	\$ 1,625,581	\$ 1,152,874	\$ 1,083,530
Noncurrent assets	<u>514,099</u>	<u>559,990</u>	<u>611,601</u>
Total assets	<u>2,139,680</u>	<u>1,712,864</u>	<u>1,695,131</u>
Current liabilities	338,561	105,474	85,119
Noncurrent liabilities	<u>197,814</u>	<u>170,567</u>	<u>158,286</u>
Total liabilities	<u>536,375</u>	<u>276,041</u>	<u>243,405</u>
Net position			
Invested in capital assets	514,099	559,990	611,601
Restricted	471,646	313,831	296,083
Unrestricted	<u>617,560</u>	<u>563,002</u>	<u>544,042</u>
Total net position	<u>\$ 1,603,305</u>	<u>\$ 1,436,823</u>	<u>\$ 1,451,726</u>

CONDENSED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
TABLE 2

	June 30, 2021	June 30, 2020	June 30, 2019
Revenues			
Operating revenues	\$ 2,114,014	\$ 2,211,876	\$ 2,099,293
Non-operating revenues (expenses)	<u>381,168</u>	<u>(509)</u>	<u>22,265</u>
Total revenues	<u>2,495,182</u>	<u>2,211,367</u>	<u>2,121,558</u>
Expenses			
Total expenses	<u>2,328,700</u>	<u>2,226,270</u>	<u>2,082,319</u>
Increase (decrease) in net position	<u>\$ 166,482</u>	<u>\$ (14,903)</u>	<u>\$ 39,239</u>

WUWF-FM
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THE UNIVERSITY OF WEST FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021 AND 2020
(Continued)

REQUEST FOR INFORMATION

This financial narrative is designed to provide a general overview of the Station's finances and to show accountability for the contributions received by the Station. If you have questions about this report or a need for additional financial information, contact the Station at:

WUWF
11000 University Parkway
Pensacola, FL 32514
(850) 474-2787

WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY OPERATED BY
THE UNIVERSITY OF WEST FLORIDA
STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
<u>ASSETS</u>		
Current assets		
Cash and cash equivalents	\$ 1,048,952	\$ 701,673
Funds held and invested by the University of West Florida Foundation, Inc. on behalf of the Station	556,449	419,393
Accounts and grants receivable	8,844	8,220
Prepaid program costs	11,336	23,588
Total current assets	1,625,581	1,152,874
Noncurrent assets		
Capital assets, net of accumulated depreciation	514,099	559,990
Total assets	2,139,680	1,712,864
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued expenses	66,700	53,504
Unearned revenue	26,973	42,171
Current portion of compensated absences	11,391	9,799
Refundable advance, Payroll Protection Program	233,497	-
Total current liabilities	338,561	105,474
Noncurrent liabilities		
Long-term portion of compensated absences	197,814	170,567
Total liabilities	536,375	276,041
<u>NET POSITION</u>		
Net position		
Net investment in capital assets	514,099	559,990
Unrestricted	617,560	563,002
Restricted:		
Expendable	321,646	163,831
Nonexpendable - Endowment	150,000	150,000
Total net position	\$ 1,603,305	\$ 1,436,823

The accompanying notes to financial statements
are an integral part of these statements.

WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY OPERATED BY
THE UNIVERSITY OF WEST FLORIDA
STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues		
Community service grants donated by the Corporation for Public Broadcasting	\$ 150,276	\$ 170,241
Community service grants donated by the Florida Department of Education	99,219	99,997
Appropriations from the University of West Florida	679,817	793,468
Business and industry support	208,541	219,872
Membership income	587,940	508,357
Donated facilities and administrative support from the University of West Florida	368,203	336,050
In-kind contributions	5,716	12,604
Other sources	14,302	71,287
Total operating revenues	<u>2,114,014</u>	<u>2,211,876</u>
Operating expenses (Exhibit I)		
Programming and production	1,269,697	1,175,531
Broadcasting	284,424	309,785
Program information and promotion	63,218	57,911
Management and general	333,715	318,583
Fundraising and membership development	253,747	236,655
Underwriting and grant solicitation	123,899	127,805
Total operating expenses	<u>2,328,700</u>	<u>2,226,270</u>
Operating loss	<u>(214,686)</u>	<u>(14,394)</u>
Non-operating revenues (expenses)		
Interest income	5,021	7,921
Net increase (decrease) in fair value of investments	140,611	(8,430)
CARES ACT Stabilization Funds	75,000	-
American Rescue Plan Funds	160,536	-
Total non-operating revenues (expenses)	<u>381,168</u>	<u>(509)</u>
Increase (decrease) in net position	<u>166,482</u>	<u>(14,903)</u>
Net position, beginning of year	1,436,823	1,451,726
Net position, end of year	<u>\$ 1,603,305</u>	<u>\$ 1,436,823</u>

The accompanying notes to financial statements
are an integral part of these statements.

WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY OPERATED BY
THE UNIVERSITY OF WEST FLORIDA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from grants, donors and fundraising activities	\$ 1,032,723	\$ 1,079,927
Cash paid to suppliers and vendors	(550,972)	(606,810)
Cash paid to employees for salaries and benefits	(612,081)	(389,983)
Net cash provided by (used in) operating activities	(130,330)	83,134
Cash flows from investing activities		
Purchases of equipment	-	(6,529)
Sales (purchases) of funds held and invested by the University of West Florida Foundation, Inc. on behalf of the Station, net of fees	(137,056)	8,566
Investment income (loss)	145,632	(509)
Net cash provided by (used in) investing activities	8,576	1,528
Cash flows from financing activities		
Proceeds from Payroll Protection Program loan	233,497	-
Net cash provided by financing activities	233,497	-
Cash flows from noncapital financing activities		
Proceeds from CARES Act Stabilization Funds	75,000	-
Proceeds from American Rescue Plan Funds	160,536	-
Net cash provided by noncapital financing activities	235,536	-
Net increase in cash and cash equivalents	347,279	84,662
Cash and cash equivalents, beginning of year	701,673	617,011
Cash and cash equivalents, end of year	\$ 1,048,952	\$ 701,673
Reconciliation of operating loss to net cash provided by (used in) operating activities		
Operating loss	\$ (214,686)	\$ (14,394)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities		
Depreciation	57,624	58,140
Fixed asset appropriations received from the University	(11,733)	-
(Increase) decrease in certain assets:		
Accounts and grants receivable	(624)	1,193
Prepaid program costs	12,252	5,558
Increase (decrease) in certain liabilities:		
Accounts payable and accrued expenses	13,196	10,714
Compensated absences	28,839	12,943
Unearned revenue	(15,198)	8,980
Total adjustments	84,356	97,528
Net cash provided by (used in) operating activities	\$ (130,330)	\$ 83,134
Supplemental schedule of non-cash investing activities:		
Fixed asset appropriations received from the University	\$ 11,733	-

The accompanying notes to financial statements
are an integral part of these statements.

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(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies of WUWF-FM (the "Station"), which affect significant elements of the accompanying financial statements:

(a) **Reporting entity**—The Station is a department of the University of West Florida (the "University") located in Pensacola, Florida and conducts various public broadcasting functions. The President of the University of West Florida is responsible for the management of the University and the Station operates as a department of the University under the control of the Station manager. The financial statements include only those funds under the administrative control of the Vice President for Advancement, that relate directly to the operations of the Station, including funds held by University of West Florida Foundation, Inc. (the "Foundation"). These statements do not purport to present the financial position or results of operations for the University as a whole.

(b) **Basis of accounting**—For financial reporting purposes, the Station is considered a special-purpose government engaged only in business-type activities. Accordingly, the Station prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for proprietary funds, which is similar to those of private business enterprises. Accordingly, revenues are recorded when earned and expenses are recorded when incurred. The Station's accounting policies conform with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

(c) **Net Position** -Net position is classified and displayed in three components:

(i) Net investment in capital assets - consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any debt that is attributable to those assets.

(ii) Restricted - consists of assets that have constraints placed upon their use either by external donors or creditors or through laws, regulations or constraints imposed by law through constitutional provisions or enabling legislation, reduced by any liabilities to be paid from these assets.

Nonexpendable restricted net position—consists of endowment and similar type funds in which donors or other outside sources have stipulated that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Expendable restricted net position—includes resources in which the Station is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

(iii) Unrestricted - consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted net position is available for use, it is the Station's policy to use the restricted resources first, then unrestricted resources as they are needed.

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(1) **Summary of Significant Accounting Policies:** (Continued)

(d) **Cash and cash equivalents**—For purposes of reporting cash flows, cash and cash equivalents include cash on hand and cash in demand accounts with original maturities of three months or less. University cash deposits are held in banks qualified as public depositories under Florida law. All such deposits are insured by federal depository insurance up to specified limits, or collateralized with securities held in Florida’s multiple financial institution collateral pool in accordance with Florida statutes.

(e) **Investments**—Investments are carried at fair value, and realized and unrealized gains and losses are reflected in the statements of revenues, expenses and changes in net position.

(f) **Costs incurred for programs not yet broadcast**—Costs incurred for programs not yet broadcast (prepaid program costs) are recorded as a deferred asset. Such costs relate to programs purchased or produced by the Station that will be broadcast subsequent to year end. Programs to be completed and broadcast within one year are classified as current assets whereas programs to be completed and broadcast in more than one year are classified as long-term. At June 30, 2021 and 2020, there were no long-term costs incurred for programs not yet broadcast. As the programs are broadcast, the costs incurred will be included in program services. Program status is evaluated annually. Costs associated with programs not considered to have future benefit are adjusted to net realizable value.

(g) **Capital assets**—Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives of the assets ranging from five to fifty years.

(h) **Revenue recognition**—State appropriations are recorded as support in the statements of revenues, expenses and changes in net position when an expenditure is recorded.

Membership contributions are recognized as support in the period they are received.

Program production grants are reported as unearned revenues for programs not yet broadcast until the specific program is broadcast. At such time, amounts are included as revenues and the expenditures are recorded.

Revenue related to program underwriting for subsequent fiscal years is reflected as unearned revenues in the accompanying statements of net position. Revenue is recognized when the related program is aired.

Contributed support represents expenses paid on behalf of the Station by others outside the reporting entity, and includes contributed professional services, donated materials or facilities, and indirect administrative support.

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(1) **Summary of Significant Accounting Policies:** (Continued)

(i) **In-kind contributions**—Contributed materials, supplies, facilities, and property are recorded at their estimated fair value at the date of donation. The Station reports gifts of equipment, materials and other nonmonetary contributions as support in the accompanying statements of revenues, expenses, and changes in net position.

If the fair value of contributed materials, supplies, facilities, and property cannot be reasonably determined they are not recorded. Donated personal services of nonprofessional volunteers, as well as national and local programming services are not recorded as revenue and expense as there is no objective basis available to measure the value of such services.

(j) **Pledges and contributions**—The Station engages in periodic fundraising campaigns manifested by offering some special programs and on-air and mail fundraising appeals. These appeals encourage supporters, both individuals and organizations, to provide financial contributions to the Station for enhancement of program offerings and other expenses. Financial contributions are frequently evidenced by pledges received from responding listeners. Contributions including unconditional promises to give and membership receipts are recognized as revenue in the period received or given. However, uncollected pledges are not enforceable against contributors and not shown as assets on the statements of net position. Contributions and collected pledges are components of the unrestricted operating fund in as much as their usage is not limited to specific activities of the Station. This usage is consistent with appeals for contributions and pledges.

(k) **Corporation for Public Broadcasting Grants**—The Corporation for Public Broadcasting (CPB) is a private, nonprofit grant making organization responsible for helping fund more than 1,500 television and radio stations. CPB distributes annual Community Service Grants (CSGs) to qualifying public broadcasting entities. CSGs are used to augment the financial resources of public broadcasting entities and thereby to enhance the quality of programming and expand the scope of public broadcasting services. Each CSG may be expended over one or two Federal fiscal years as described in the Communications Act, 47 United States Code Annotated, Section 396(k)(7). In any event, each grant must be expended within two years of the initial grant authorization.

According to the Communications Act, funds may be used at the discretion of recipients for purposes relating primarily to production and acquisition of programming. Also, the grants may be used to sustain activities begun with CSGs awarded in prior years. Certain *General Provisions* must be satisfied in connection with application for and use of the grants to maintain eligibility and meet compliance requirements. These *General Provisions* pertain to the use of grant funds, record keeping, audits, financial reporting, mailing lists, and licensee status with the Federal Communications Commission.

CARES Act and American Rescue Plan Act Stabilization Grants have also been distributed by the CPB. The stabilization funds were provided by Congress to help public radio stations maintain programming and services impacted by revenue loss during the COVID-19 pandemic. No spending period exists for these funds. The stabilization grant funds have been recognized in the 2021 fiscal year as non-operating revenue within the statements of revenues, expenses, and changes in net position. As the funds are expended, expenses are recorded in the appropriate functional expense category.

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(1) **Summary of Significant Accounting Policies:** (Continued)

(l) **Indirect support provided by the University of West Florida**—Indirect support from the University consists of allocated institutional support and physical plant costs incurred by the University for which the Station receives benefits. The fair value of this support is recognized in the statements of revenues, expenses, and changes in net position as donated facilities and administrative support and is allocated as an expense to each of the functional expense categories.

(m) **Production revenue**—The Station uses the percentage-of-completion method of accounting for production revenue, whereby the cumulative production revenue earned equals the ratio of costs incurred to the estimated total costs at completion applied to the total committed revenues from outside sponsors. Production costs include charges by subcontractors plus all direct labor and other direct costs. Indirect and general and administrative expenses are charged to expense as incurred. Cost estimates on programs are reviewed periodically as the work progresses and adjustments, if needed, are reflected in the period in which the estimates are revised.

(n) **Program and production underwriting**—Revenue for program underwriting is recorded on a pro-rata basis for the period covered and for production underwriting on an estimated percentage-of-completion basis.

(o) **Operating activities**—The Station’s policy for defining operating activities as reported on the statements of revenues, expenses, and changes in net position are those that generally result from the provision of public broadcasting and instructional technology services, and from the production of program material for distribution in those services. Revenues associated with, or restricted by donors to use for capital improvements, and revenues and expenses that result from financing and investing activities are recorded as non-operating revenues.

(p) **Income taxes**—The Station is owned and operated by the University of West Florida which is an agency of the State of Florida with the power to operate as a body corporate. Florida Statute 1001.72(2) states that the corporation is constituted as a public instrumentality, and the exercise by the corporation is considered to be the performance of an essential public function. This meets the criteria for the “essential government function test” as described in described in Section 115 (1) I.R.C. Accordingly, the Station is exempt from Federal income taxes. However, income from certain event activities related to the stations purpose is subject to taxation as unrelated business income.

(q) **Functional allocation of expenses**—The costs of providing the various programs and other activities have been summarized on a functional basis in the schedule of functional expenses.

Accordingly, certain costs have been allocated among program and supporting services benefited based on total personnel costs or other systematic bases.

(r) **Use of estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period, accordingly, results could differ from those estimates.

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(1) **Summary of Significant Accounting Policies:** (Continued)

(s) **Compensated absences**—The liability for compensated absences represents employees accrued annual and sick leave based on length of service subject to certain limitations as defined by state statute and University policies.

(t) **Advertising Costs**— Advertising costs are expensed in the period in which they are incurred. As of June 30, 2021, there was \$100 of advertising expenses compared to \$0 as of June 30, 2020.

(u) **Accounts Receivable**— Consists of pledged donations or sponsorships and grants receivable:

All non-endowed pledges are stated at the amount management expects to collect from outstanding balances. Receivables are carried at their estimated collectible amounts. Credit is generally extended on a short-term basis; thus, accounts receivable do not bear interest. Based on the Station’s historical information, credit losses, when realized, have not been significant, accordingly no discount is recognized.

Grants receivable are collected within the year and have not had any prior credit losses, accordingly, these receivables are carried at an estimated collectible amount, do not bear interest, and have no discount either.

(2) **Funds Held by the University of West Florida Foundation, Inc. on Behalf of the Station:**

The Station has an agreement with the University of West Florida Foundation, Inc., whereby Station funds are held and invested by the University of West Florida Foundation, Inc. on behalf of the Station. These amounts are included in the accompanying financial statements of the Station as “Funds held and invested by the University of West Florida Foundation, Inc. on behalf of the Station.”

All funds held and invested by the Foundation on behalf of the Station are invested in uninsured and unregistered investments, which are held in the name of the Foundation. All funds held and invested by the Foundation on behalf of the Station are reflected at fair value. The Foundation categorizes the fair value measurement of these investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Station has the following recurring fair value measurements for funds held and invested by the Foundation of \$556,449 and \$419,393 as of June 30, 2021 and 2020, respectively. Funds held and invested by the Foundation are recorded at the Station’s ownership of a share of an investment pool, not the underlying securities. These funds are valued at NAV of units held, as reported by the Foundation.

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(2) **Funds Held by the University of West Florida Foundation, Inc. on Behalf of the Station:**
(Continued)

The Station reviews and evaluates the values and assesses the valuation methods and assumptions used in determining the fair value of these investments. Because the investment pool is not readily marketable, NAV is used as a practical expedient, and the estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a readily available market for such investment existed, and differences could be material. The Station relies on policies developed and administered by the University and the Foundation for managing interest rate risk or credit risk for these investment pools.

In accordance with GASB 72, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The following table discloses the nature and risk of investments for which fair value has been estimated using the NAV of the investments as a practical expedient as of June 30, 2021 and 2020, respectively.

Investments Measured at NAV as of June 30, 2021				
	Total Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Funds held and invested by the Foundation	\$ 556,449	\$ -	Quarterly	10 days
Investments Measured at NAV as of June 30, 2020				
	Total Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Funds held and invested by the Foundation	\$ 419,393	\$ -	Quarterly	10 days

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(3) Capital Assets:

Capital asset activity for the years ended June 30, 2021 and 2020, was as follows:

	July 1, 2020 Beginning Balance	Increases	Decreases	June 30, 2021 Ending Balance
Building	\$ 1,202,643	\$ -	\$ -	\$ 1,202,643
Furniture and fixtures	738,267	11,733	-	750,000
Total	<u>1,940,910</u>	<u>11,733</u>	<u>-</u>	<u>1,952,643</u>
Less: Accumulated depreciation	(1,380,920)	(57,624)	-	(1,438,544)
Capital assets, net	<u>\$ 559,990</u>	<u>\$ (45,891)</u>	<u>\$ -</u>	<u>\$ 514,099</u>

	July 1, 2019 Beginning Balance	Increases	Decreases	June 30, 2020 Ending Balance
Building	\$ 1,202,643	\$ -	\$ -	\$ 1,202,643
Furniture and fixtures	731,738	6,529	-	738,267
Total	<u>1,934,381</u>	<u>6,529</u>	<u>-</u>	<u>1,940,910</u>
Less: Accumulated depreciation	(1,322,780)	(58,140)	-	(1,380,920)
Capital assets, net	<u>\$ 611,601</u>	<u>\$ (51,611)</u>	<u>\$ -</u>	<u>\$ 559,990</u>

(4) State Retirement Plans:

General State Employees' Retirement System

The Florida Retirement System (FRS) is primarily a State-administered, cost-sharing, multiple-employer, defined benefit retirement plan (Plan). FRS provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Essentially, all regular employees of participating employers are eligible to enroll as members of the FRS.

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, which may include up to four years of credit for military service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to eligible participants.

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(4) **State Retirement Plans:** (Continued)

A Deferred Retirement Option Program (DROP) subject to provisions of Sections 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in the DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. University employees already participating in the State University System Optional Retirement Program or the DROP are not eligible to participate the investment plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded with the same employer and employee contributions that are based on salary and membership class (Regular Class, Special Risk Class, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices.

A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

State University System Optional Retirement Program

Section 121.35, Florida Statutes, provides for an Optional Retirement Program (Program) for eligible university instructors and administrators. The Program is designed to aid State universities in recruiting employees by offering more portability to employees not expected to remain in the FRS for eight or more years.

The Program is a defined contribution plan, which provides full and immediate vesting of all contributions submitted to the participating companies on behalf of the participant. Employees in eligible positions can make an irrevocable election to participate in the Program, rather than the FRS, and purchase retirement and death benefits through contracts provided by certain insurance carriers. The employing university contributes 5.14 percent of the participant's salary to the participant's account, 3.44 percent to cover the unfunded actuarial liability of the FRS pension plan, and 0.01 percent to cover administrative costs, for a total of 8.59 percent, and employees contribute 3 percent of the employee's salary. Additionally, the employee may contribute, by payroll deduction, an amount not to exceed the percentage contributed by the University to the participant's annuity account. The contributions are invested in the company or companies selected by the participant to create a fund for the purchase of annuities at retirement.

Disclosures pertaining to the University's retirement plans that are required by Statement No. 68 of the Governmental Accounting Standards Board are included in the University's financial statements for the years ended June 30, 2021 and 2020. The Station's contributions to the plans for the years ended June 30, 2021 and 2020 were \$70,363 and \$61,025, respectively.

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(5) Postemployment Benefits

Pursuant to the provisions of Section 112.0801, Florida Statutes, all employees who retire from the University or its component units, University of West Florida Foundation, Inc., West Florida Historic Preservation, Inc., and UWF Business Enterprises, Inc., are eligible to participate in the State Group Health Insurance Program, an agent multiple employer defined-benefit plan. The University subsidizes the premium rates paid by retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The benefits provided under this defined benefit plan are provided for a fixed number of years determined at the time of retirement based on the number of years worked for the University. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

Disclosures pertaining to the University's postemployment benefits are required by Statement No. 75 of the Governmental Accounting Standards Board are included in the University's financial statements for the years ended June 30, 2021 and 2020.

(6) Risk Management Programs:

Pursuant to Section 1001.72(2), Florida Statutes, the University participates in State self-insurance programs providing insurance coverage for property and casualty, workers' compensation, general liability, fleet automotive liability, Federal civil rights, and employment discrimination liability. During the 2020-21 fiscal year, for property losses, the State retained the first \$2 million per occurrence for all perils except named windstorm and flood. The State retained the first \$2 million per occurrence with an annual aggregate retention of \$40 million for named windstorm and flood losses. After the annual aggregate retention, losses in excess of \$2 million per occurrence were commercially insured up to \$62.75 million for named windstorm and flood through February 14, 2021, and decreased to \$57.5 million starting February 15, 2021. For perils other than named windstorm and flood, losses in excess of \$2 million per occurrence were commercially insured up to \$225 million; and losses exceeding those amounts were retained by the State. No excess insurance coverage is provided for workers' compensation, general and automotive liability, Federal Civil Rights and employment action coverage; all losses in these categories are completely self-insured by the State through the State Risk Management Trust Fund established pursuant to Chapter 284, Florida Statutes. Payments on tort claims are limited to \$200,000 per person and \$300,000 per occurrence as set by Section 768.28(5), Florida Statutes. Calculation of premiums considers the cash needs of the program and the amount of risk exposure for each participant. There have been no significant reductions in insurance coverage from the prior year coverage. Settlements have not exceeded insurance coverage during the past three fiscal years.

Pursuant to Section 110.123, Florida Statutes, University employees may obtain healthcare services through participation in the State group health insurance plan or through membership in a health maintenance organization plan under contract with the State. The State's risk financing activities associated with State group health insurance, such as risk of loss related to medical and prescription drug claims, are administered through the State Employees Group Health Insurance Trust Fund. It is the practice of the State not to purchase commercial coverage for the risk of loss covered by this Fund. Additional information on the State's group health insurance plan, including the actuarial report, is available from the Florida Department of Management Services, Division of State Group Insurance.

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(7) **Significant Concentrations:**

Information related to significant concentrations of revenues and credit risk for financial instruments owned by the Station, except as otherwise disclosed, is as follows:

(a) **Cash and cash equivalents**—The Station has demand deposits held at financial institutions for the University which are secured up to FDIC limits. Amounts in excess of this limit are secured by collateral held by the financial institution which is pledged to the State of Florida Public Deposits Trust Fund. These deposits amounted to \$1,048,952 and \$701,673 at June 30, 2021 and 2020, respectively.

(b) **Funds held by the Foundation**—The Foundation holds cash/investments for the Station. The amount held by the Foundation for the Station was \$556,449 and \$419,393 at June 30, 2021 and 2020, respectively. The Station has no policy requiring collateral or other security to support these amounts.

(c) **Revenues**— The Station received significant revenue from three sources. The CPB provided approximately 7% of operating revenues and 62% of non-operating revenues, the Florida Department of Education provided 5% of operating revenues, and the University provided approximately 50% of operating revenues in cash support and donated facilities during the year ended June 30, 2021. The CPB provided 8%, Florida DOE provided 5%, and the University provided approximately 51% in cash support and donated facilities of the operating revenues for the fiscal year ended June 30, 2020.

(d) **Accounts, grants and pledges receivable**—The Station has grants and accounts receivable of \$8,844 and \$8,220 at June 30, 2021 and 2020, respectively. The Station has no policy requiring collateral or other security to support these amounts.

(8) **Compensated Absences:**

Compensated absences liability activity for the years ended June 30, 2021 and 2020, was as follows:

<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Amount Due</u> <u>Within 1 Year</u>
\$ 180,366	\$ 200,698	\$ 171,859	\$ 209,205	\$ 11,391
<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Amount Due</u> <u>Within 1 Year</u>
\$ 167,424	\$ 176,901	\$ 163,959	\$ 180,366	\$ 9,799

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(9) **Community Service Grants:**

The Station receives a CSG from the Corporation for Public Broadcasting annually. The CSGs received and expended during the most recent fiscal years were as follows:

Year of Grant	Grants Received	Expended			Uncommitted Balance at June 30, 2021
		2018-19	2019-20	2020-21	
2018-20-Unres	107,979	55,120	52,859	-	-
2018-20-Rest	38,992	9,742	29,250	-	-
2019-21-Unres	125,616	-	66,627	58,989	-
2019-21-Rest	45,687	-	-	45,687	-
2020-22-Unres	109,746	-	-	60,559	49,187
2020-22-Rest	40,530	-	-	-	40,530
Total	\$ 468,550	\$ 64,862	\$ 148,736	\$ 165,235	\$ 89,717

(10) **Nonfederal Financial Support (NFFS):**

The Corporation for Public Broadcasting (CPB) allocates a portion of its funds annually to public broadcasting entities, primarily based on NFFS. NFFS is defined as the total value of cash and the fair market value of property and services received as either a contribution or a payment and meeting all of the respective criteria for each.

A “contribution” is cash, property or services given to a public broadcasting entity for general operational purposes. Support received as a contribution by a public broadcasting entity must meet the following criteria to be includable as NFFS: (1) the source may be an entity except the Federal government or any other public broadcasting entity; (2) the contribution may take the form of a gift, grant, bequest, donation or appropriation; (3) the purpose must be for the construction or operation of a noncommercial, educational public broadcast station or for the production, acquisition, distribution or dissemination of educational television or radio program and related activities; and (4) the recipient must be a public broadcasting entity on behalf of a public broadcast station.

A “payment” is cash, property or services received by a public broadcasting entity from specific sources in exchange for specific services or materials. Support received as a payment by a public broadcasting entity must meet the following criteria to be includable as NFFS: (1) the source must be a state, any agency or political subdivision of a state, an educational institution or organization or a nonprofit entity; (2) the form of the payment must be appropriations or contract payments in exchange for specific services or materials; (3) the purpose must be for any related activity of the public broadcast station; and (4) the recipient must be a public broadcasting entity on behalf of a public broadcast station.

Reported NFFS for the Station was \$1,899,499 and \$1,988,171 for the years ended June 30, 2021 and 2020, respectively.

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(11) Risk and Uncertainties

In March 2020, the World Health Organization declared the outbreak of COVID-19 to be a global pandemic. At that time, the University closed its dormitories and moved to an online learning platform for the remainder of the academic year, but returned in the Fall 2020 semester with a mixture of in-person and online courses. The dormitory closure resulted in a decision to refund a pro-rated amount of housing fees and meal plans to students no longer living on campus. The funding source of these refunds was federal stimulus monies received by the University, as CARES Institutional Aid.

As mentioned in Note 1, the Station received grant funds disbursed by the CPB to support the station's programming and local services during the economic instability of the pandemic.

The University and the DSO's have also evaluated the impact of COVID-19 on their respective investments. While it is reasonably possible the pandemic could have a negative impact on the fair value of their investments, the impact is not readily determinable as of the date of these financial statements. The financial statements do not contain any adjustments that might result from the outcome of this uncertainty.

The University and the DSO's are continually monitoring the potential impacts of the COVID-19 pandemic and its effects on the financial statements. The extent to which the COVID-19 pandemic impacts the operations going forward, including within the Station, will depend on numerous evolving factors, which cannot be reliably predicted at this time.

(12) Refundable Advance – Paycheck Protection Program:

On February 26, 2021, the Station received proceeds in the amount of \$233,497 pursuant to the Paycheck Protection Program (PPP) established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). Under the terms of the PPP, loan proceeds and accrued interest are forgivable if they are used for qualifying expenses such as payroll, benefits, rent and utilities, and the Station maintains its payroll levels as described in the CARES Act during the covered period. Subsequent to June 30, 2021, the full amount of the loan was forgiven in July 2021 and as a result, the balance outstanding of \$233,497 at year-end is presented separately under current liabilities in the statement of financial position. Although the full amount of the loan was forgiven subsequent to year end, the result of an internal audit conducted by the University resulted in a repayment of \$12,721 to the SBA loan provider in November 2021. The net balance of the loan shall be recognized as debt extinguishment income of \$220,776 in the year ended June 30, 2022.

SUPPLEMENTAL INFORMATION

WUWF-FM
A PUBLIC TELECOMMUNICATIONS ENTITY OPERATED BY
THE UNIVERSITY OF WEST FLORIDA
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021 WITH SUMMARIZED
INFORMATION FOR THE YEAR ENDED JUNE 30, 2020

	Program Services				Supporting Services				Total Expenses	2020 Total Expenses
	Programming and Production	Broadcasting	Program Information and Promotion	Total	Management and General	Fundraising and Membership Development	Underwriting and Grant Solicitation	Total		
Salaries, payroll taxes and employee benefits	\$ 570,974	\$ 88,659	\$ 52,375	\$ 712,008	\$ 226,038	\$ 120,266	\$ 88,767	\$ 435,071	\$ 1,147,079	\$ 1,093,601
Professional services	17,280	53,546	2,122	72,948	21,266	3,232	-	24,498	97,446	104,751
Facilities and administrative support from the University of West Florida	178,070	32,112	5,450	215,632	79,554	45,384	35,132	160,070	375,702	348,024
Office supplies	2,516	12,519	193	15,228	1,012	3,658	-	4,670	19,898	46,434
Telephone and utilities	1,100	53,902	11	55,013	211	-	-	211	55,224	51,463
Postage and freight	-	112	3,067	3,179	-	2,551	-	2,551	5,730	4,186
Advertising	-	-	-	-	100	-	-	100	100	-
Repairs and maintenance of equipment	-	2,042	-	2,042	-	-	-	-	2,042	1,182
Printing and publications	-	-	-	-	-	11,506	-	11,506	11,506	12,135
Travel and training	223	39	-	262	-	154	-	154	416	11,172
Operating supplies	2,939	-	-	2,939	-	-	-	-	2,939	5,225
Programming	458,633	1,071	-	459,704	-	-	-	-	459,704	393,700
Subscriptions and fees	20,675	85	-	20,760	5,534	66,996	-	72,530	93,290	96,257
Depreciation	17,287	40,337	-	57,624	-	-	-	-	57,624	58,140
Loss on disposal of capital assets	-	-	-	-	-	-	-	-	-	-
	<u>\$ 1,269,697</u>	<u>\$ 284,424</u>	<u>\$ 63,218</u>	<u>\$ 1,617,339</u>	<u>\$ 333,715</u>	<u>\$ 253,747</u>	<u>\$ 123,899</u>	<u>\$ 711,361</u>	<u>\$ 2,328,700</u>	<u>\$ 2,226,270</u>

The accompanying notes to financial statements
are an integral part of this schedule.

**INDEPENDENT AUDITORS' 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**

To the Board of Trustees,
University of West Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of WUWF-FM (the "Station"), a public telecommunications entity operated by the University of West Florida, which comprise the statement of net position as of June 30, 2021, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 10, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered WUWF-FM's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of WUWF-FM's internal control. Accordingly, we do not express an opinion on the effectiveness of WUWF-FM's internal control.

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

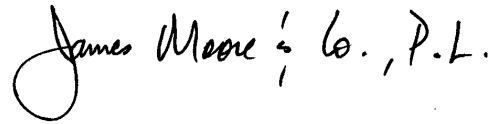
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large, looping initial 'J'.

Tallahassee, Florida
February 10, 2022

February 10, 2022

To the Board of Trustees
WUWF-FM
11000 University Parkway
Pensacola, FL 32514

We have audited the financial statements of WUWF-FM, for the year ended June 30, 2021 and 2020, and have issued our report thereon dated February 10, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 29, 2021 our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of WUWF-FM solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, other individuals in our firm, and our firm has complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by WUWF-FM is included in Note 1 to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of depreciation expense is based on the underlying assets depreciation calculated using the straight-line method over the assets' useful lives. We evaluated the key factors and assumptions used to develop the estimate of depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of functional expense allocation is based on the costs of providing the various programs and other activities. We evaluated the key factors and assumptions used to develop the functional expense allocation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of indirect support provided by the University of West Florida is based on the allocation of institutional support and physical plant cost incurred by the Station. We evaluated the key factors and assumptions used to develop the estimate of indirect support provided by the University of West Florida in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements are the disclosures relating to commitments and contingencies.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of our audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to WUWF-FM's financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain representations from management which are included in the attached letters .

Management Consultations with Other Accountants

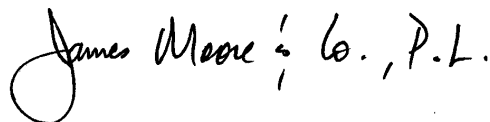
In some cases, management may decide to consult with other accountants about auditing and accounting matters, Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In our normal course of our professional association with WUWF-FM, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as WUWF-FM's auditors.

This report is intended solely for the information and use of the Board of Trustees and management of WUWF-FM and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



JAMES MOORE & CO., P.L.

February 10, 2022

James Moore & Co., P.L.
2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308

This representation letter is provided in connection with your audit of the basic financial statements of WUWF-FM as of June 30, 2021 and 2020 and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of WUWF-FM in conformity with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 29, 2021 for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

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uwf.edu

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. There were no uncorrected misstatements for the year.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- We have complied with all contractual agreements, grants, and donor restrictions.
- We have maintained an appropriate composition of assets in amounts needed to comply with all donor restrictions.
- We have accurately presented the entity's position regarding taxation and tax-exempt status.
- The bases used for allocation of functional expenses are reasonable and appropriate.
- We have included in the financial statements all assets and liabilities under the entity's control.
- We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.
- Reclassifications between net asset classes are proper.
- The governing board's interpretations concerning whether laws place restrictions on net appreciation of donor-restricted endowments are reasonable and have been disclosed to you.
- Methods and significant assumptions used by management to determine fair values, their consistency in application, and the completeness and adequacy of fair value information for financial statement measurement and disclosure purposes are appropriate.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

- The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to the supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the schedule of functional expenses in accordance with accounting principles generally accepted in the United States of America.
 - We believe the schedule of functional expenses, including its form and content, is fairly presented in accordance with generally accepted accounting principles.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the cost allocations underlying the measurement or presentation of the schedule of functional expenses, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - When the schedule of functional expenses is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of functional expenses no later than the date of issuance by the entity of the schedule of functional expenses and the auditor’s report thereon.
- With respect to the required supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of Management’s Discussion and Analysis in accordance with Governmental Accounting Standards.
 - We believe Management’s Discussion and Analysis, including its form and content, is measured and fairly presented in accordance with Governmental Accounting Standards.
 - The methods of measurement or presentation have not changed from those used in the prior period.
- During the year ended June 30, 2021, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the entity as of February 10, 2022, management

believes that a material impact on the entity's financial position and results of future operations is reasonably possible.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- WUWF-FM has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which WUWF-FM University of West Florida is contingently liable.
- WUWF-FM has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

DocuSigned by:
Signature: Amie Bennett
Title: 953E4A54306A4D4...
Associate Controller

UWF Board of Trustees Meeting
Audit and Compliance Committee
May 19, 2022

Issue: 2022/23 Work Plan for UWF Internal Auditing & Management Consulting

Proposed action: Approval

Background information:

The IIA International Standards for the Practice of Internal Auditing (Standard #2020) states: *“The chief audit executive must communicate the internal audit activity’s plans and resource requirements, including significant interim changes, to senior management and to the board for review and approval. The chief audit executive must also communicate the impact of resource limitations.”*

To comply with this standard, attached is the proposed Work Plan for UWF Internal Auditing & Management Consulting for fiscal year 2022/23. A tentative Work Plan for fiscal year 2023/24 is also presented on the attachment. Our proposal was developed as the result of an analysis of strategic, operational, financial, compliance, and reputational risks. Among other research activities, UWF senior leadership and other key personnel were consulted to obtain their input on risks. As a result, we propose the following:

1. Conduct internal audits: Carryforward Funding Compliance, Center for Fine and Performing Arts, Federal Stimulus Funding Compliance – Phase 3, Industry Resilience and Diversification Fund Grant, Nautilus Card, Office of Equity and Diversity, UWF Foundation Business Processes, Performance Based Funding Data Integrity (required by the Board of Governors), and PCard Audits.
2. Follow-up of Federal, State and internal audit findings.
3. Conduct various management advisory (consulting) services.
4. Investigate complaints as needed.

This Work Plan may be revisited at any point during the fiscal year and modified accordingly, with BOT approval.

Recommendation: Approval of Work Plan for Internal Auditing & Management Consulting

Implementation Plan: Audits and related services will be conducted throughout fiscal year 2022/23

Fiscal Implications: Fiduciary responsibility and oversight of the UWF Board of Trustees will be enhanced by the audits and other activities of the UWF Internal Auditing & Management Consulting.

Supporting document:

Work Plan for Internal Auditing for Fiscal Years 2022/23 and 2023/24

Prepared by: Cindy Talbert, Chief Audit Executive, 474-2638, ctalbert@uwf.edu

Presenter: Cindy Talbert

**UWF Internal Auditing & Management Consulting
Work Plan for 2022/23 and 2023/24**

Activity	2022/23	2023/24
AUDITS:		
Carryforward Funding Compliance	X	
Center for Fine and Performing Arts	X	
Federal Stimulus Funds Compliance - Phase 3	X	
Industry Resilience and Diversification Fund Grant	X	
Nautilus Card	X	
Office of Equity and Diversity	X	
UWF Foundation Business Processes	X	
Performance Based Funding-Data Integrity	X	X
PCard audits	X	X
Foreign Travel and Screening of Foreign Researchers		X
Applied Behavior Analysis For-Credit Cont. Ed.		X
Auxiliary Overhead Administration		X
Information Security Incident Management		X
Onboarding/Training of New Hires		X
Procurement - Competitive Negotiations		X
Student Activity and Service Fees		X
Number of Audits Planned	9	9

ACCOUNTABILITY ACTIVITIES:

Audit Follow-Up	X	X
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MANAGEMENT ADVISORY SERVICES:

Guidance on policies, procedures, internal controls	X	X
Miscellaneous Management Advisory Service projects	X	X
Risk & Compliance Council	X	X

INVESTIGATIONS:

Campus Referred Reviews	X	X
Whistleblower	X	X
UWF Integrity Helpline	X	X

APPROVED:

Dr. Martha Saunders, President

Date

Robert Jones, Chairman, BOT Audit & Compliance Committee

Date

**UWF Internal Auditing & Management Consulting
2022/2023 Time Budget**

ACTIVITY	BUDGET	STAFF		
		TALBERT	MRACHEK	ALIDOR
Total Hours	6,240	2,080	2,080	2,080
Less: Holidays & Leave				
Holidays	312	104	104	104
Annual Leave	300	100	100	100
Sick Leave	225	75	75	75
Work Hours Available	5,403	1,801	1,801	1,801
Less:				
Administrative	491	191	150	150
Professional activities	30	30		
Continuing education	140	60	40	40
Hours Available for Audits, MAS, & Investigations	4,742	1,520	1,611	1,611
Management Advisory Services:				
Guidance - policies, procedures, internal controls	20	20		
Coordination with external audits	20	20		
Risk & Compliance Council	30	30		
Miscellaneous MAS activities	701	400	100	201
Subtotal for MAS	771	470	100	201
Follow-Up Activities	61	30	21	10
Investigations	250	200	50	
Time Available for University Internal Audits	3,660	820	1,440	1,400
Internal Audit Time Budgeted:				
Carryforward Funding Compliance	420	20	400	
Center for Fine and Performing Arts	420	20	400	
Federal Stimulus Funds Compliance	320	300	20	
Industry Resilience and Diversification Fund Grant	420	20		400
Nautilus Card	420	20		400
Office of Equity and Diversity	420	20	400	
UWF Foundation Business Processes	420	400	20	
Performance Based Funding-Data Integrity	420	20		400
PCard	400		200	200
Total Audit Time	3,660	820	1,440	1,400

**UWF Board of Trustees Meeting
Audit & Compliance Committee
May 19, 2022**

Issue: Certification of IHMC

Proposed action: Approve

Background Information:

The Institute for Human & Machine Cognition, Inc., (IHMC) is a not-for-profit corporation that was created in accordance with Section 1004.447, Florida Statutes. Pursuant to that statute, UWF continues to have connections with IHMC, including representation on the IHMC board of directors and the responsibility to review the annual independent audit of IHMC finances.

Additionally, Section 1004.447(9), Florida Statutes, states:

The Board of Trustees of the University of West Florida shall annually certify to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Board of Governors that the corporation and its authorized subsidiaries are complying with the requirements of this section and are acting in the best interests of the state.

While the standard of “acting in the best interests of the state” is a subjective standard, if IHMC is acting within the boundaries of its governing documents, the affiliation agreement with UWF, and the law, the independent auditor finds that IHMC is acting within sound accounting standards, and the UWF management has reviewed the most recent IHMC audit and the accompanying representations has no issues, then the UWF Board of Trustees can certify that, based upon knowledge and belief, IHMC is acting in the “best interests of the state.”

Recommendation: Approve and certify to the Governor, Senate President, House Speaker, and Board of Governors that, to the knowledge and belief of the UWF Board of Trustees, IHMC is complying with the requirements of Section 1004.447, Florida Statute, and is acting in the best interests of the State.

Implementation Plan: The proposed UWF certification is attached.

Fiscal Implications: N/A

Supporting documents:

- Section 1004.447, Fla. Stat.
- Affiliation Agreement between UWF and IHMC (without attachments and without Addendum #1)
- Proposed certification

Prepared by: Susan A. Woolf, General Counsel, swoolf@uwf.edu, 850-474-3420

Presented by:

Susan A. Woolf, General Counsel, swoolf@uwf.edu, 850-474-3420
Betsy Bowers, Vice President, Finance & Administration, bbowers@uwf.edu, 850-474-2210

Select Year:

The 2021 Florida Statutes

[Title XLVIII](#)[Chapter 1004](#)[View Entire Chapter](#)

EARLY LEARNING-20 EDUCATION CODE PUBLIC POSTSECONDARY EDUCATION

1004.447 Florida Institute for Human and Machine Cognition, Inc. –

(1)(a) There is created a not-for-profit corporation, to be known as the “Florida Institute for Human and Machine Cognition, Inc.,” which shall be registered, incorporated, organized, and operated in compliance with chapter 617. The Florida Institute for Human and Machine Cognition, Inc., is established at the University of West Florida.

(b) The corporation is authorized to create not-for-profit corporate subsidiaries that are organized under the provisions of chapter 617 upon the prior approval of the Board of Governors, as necessary, to fulfill its mission.

(2) The corporation and any authorized and approved subsidiary:

(a) Shall be a corporation primarily acting as an instrumentality of the state, pursuant to s. [768.28\(2\)](#), for purposes of sovereign immunity.

(b) Is not an agency within the meaning of s. [20.03\(11\)](#).

(c) Is subject to the open records and meeting requirements of s. 24, Art. I of the State Constitution, chapter 119, and s. [286.011](#).

(d) May receive, hold, invest, and administer property and any moneys acquired from private, local, state, and federal sources, as well as technical and professional income generated or derived from practice activities of the institute, for the benefit of the institute and the fulfillment of its mission.

(e) May perform all things necessary to secure letters of patent, copyrights, and trademarks on any work products and to enforce its rights therein. The corporation must consider contributions by a state university and university personnel in the development of trademarks, copyrights, and patents and shall enter into written contracts establishing the interests of the university and such personnel in each trademark, copyright, or patent.

(f) May secure comprehensive general liability protection, including professional liability protection, for the not-for-profit corporation and its subsidiaries.

(g) May enter into affiliation agreements with other universities or research institutes.

(h) Is not subject to the provisions of chapter 287.

(3) The officers, directors, and employees of the corporation or any authorized and approved subsidiary shall be governed by the code of ethics for public officers and employees as set forth in part III of chapter 112.

(4) The articles of incorporation of the corporation or any authorized and approved subsidiary must be approved in a written agreement by the Board of Governors. The agreement and the articles of incorporation shall:

(a) Provide that the corporation and any authorized and approved subsidiary shall provide equal employment opportunities for all persons regardless of race, color, religion, gender, national origin, age, handicap, or marital status.

(b) Provide that the corporation and any authorized and approved subsidiary are subject to the public records and meeting requirements of s. 24, Art. I of the State Constitution.

(c) Provide that all officers, directors, and employees of the corporation and any authorized and approved subsidiary shall be governed by the code of ethics for public officers and employees as set forth in part III of chapter 112.

(d) Provide that members of the board of directors of the corporation are responsible for the prudent use of all public and private funds and that they will ensure that the use of funds is in accordance with all applicable laws,

bylaws, and contractual requirements.

(e) Provide that the fiscal year of the corporation and any authorized and approved subsidiary is from July 1 to June 30.

(5) The affairs of the corporation shall be managed by a board of directors who shall serve without compensation. Each director shall have only one vote.

(a) The board of directors shall consist of:

1. The chair of the Board of Governors or the chair's designee.
2. The chair of the Board of Trustees of the University of West Florida or the chair's designee.
3. The President of the University of West Florida or the president's designee.
4. Three state university representatives.
5. Nine public representatives who are neither state university employees nor state employees.

(b) The Governor, the President of the Senate, and the Speaker of the House of Representatives shall each make one initial appointment of a state university representative to the board of directors. Each director who is a representative of a state university shall be appointed for an initial term of 3 years. The Governor shall make three initial appointments of public representatives to the board of directors. The President of the Senate and the Speaker of the House of Representatives shall each make two initial appointments of public representatives to the board of directors. The chair of the Board of Trustees of the University of West Florida shall make two initial appointments of public representatives to the board of directors. Each director who is a representative of the public shall be appointed to serve an initial term of 2 years.

(c) Upon the completion of the initial terms, a director appointed under paragraph (b) shall be appointed by a majority vote of the directors to an additional 3-year term.

(d) Any vacancy in office of a director appointed under paragraph (b) shall be filled for the remainder of the term by majority vote of the directors.

(e) Any director may be reappointed by a majority vote of the board of directors.

(f) The chair of the board of directors shall be selected by a majority vote of the directors, a quorum being present.

(6) No later than 30 days following approval of the corporation's articles of incorporation by the Board of Governors, the corporation shall enter into an affiliation agreement with the Board of Trustees of the University of West Florida for:

(a) The use or mutual provision of or participation in university programs or services, including use of the university's moneys, facilities, furnishings, equipment, other chattels, personnel, or services.

(b) The use of facilities and personnel for mutually approved teaching and research programs conducted by universities or research institutes.

(c) The preparation of an annual postaudit of the corporation's financial accounts and the financial accounts of any authorized and approved subsidiary to be conducted by an independent certified public accountant. The annual audit report shall include management letters and be submitted to the Auditor General and the Board of Governors for review.

(d) Use of the facilities of the University of West Florida, including all furnishings, equipment, and other chattels used in the operation of those facilities.

If the agreement between the corporation and the Board of Trustees of the University of West Florida is terminated, all property, including buildings, land, furnishings, equipment, and other chattels originally leased to the corporation, as well as any subsequently constructed or otherwise acquired facilities in connection with the operation of the institute, automatically reverts to full ownership by the University of West Florida. Such a reversionary interest of the state in all after-acquired facilities of the corporation is in furtherance of the goals of this section, and such a present ownership interest by the university is a continuing and insurable public interest.

(7) The corporation shall employ a chief executive officer to administer the affairs of the Florida Institute for Human and Machine Cognition, Inc. The chief executive officer shall be appointed by and serve at the pleasure of

the board of directors. The chief executive officer shall exercise the following powers and duties, subject to the approval of the board of directors:

(a) Establish programs that fulfill the mission of the institute, as one of the nation's premier information-technology-related research organizations, in research, education, scientific advancement, and economic development. However, the chief executive officer may not establish academic programs for which academic credit is awarded, or programs that culminate in the conferring of a degree, without prior approval of the University of West Florida.

(b) Control the budget and the moneys appropriated or donated to the institute from private, local, state, and federal sources, as well as technical and professional income generated or derived from research activities of the institute. However, income generated by university faculty from research activities at the institute shall be shared between the institute and the university, as determined by the chief executive officer and the appropriate university president or the president's designee.

(c) Appoint representatives of the institute to carry out the research and educational activities of the institute and establish the compensation, benefits, and terms of service of such representatives. Representatives may hold concurrent appointments at affiliated academic institutions. University faculty may hold concurrent appointments at the institute.

(d) Control the use and assignment of space and equipment within the facilities.

(e) Create the administrative structure necessary to carry out the mission of the institute.

(f) Annually report in writing to the Board of Governors on the activities of the institute and state budget allocation expenditures.

(g) Provide a copy of the institute's annual report to the Governor, the President of the Senate, the Speaker of the House of Representatives, the chair of the Board of Governors, and the University of West Florida.

(h) Appoint a council of scientific advisers to the chief executive officer comprised of leading researchers and scientists who shall review programs and recommend research priorities and initiatives to maximize the state's investment in the institute.

1. The board of directors shall ratify the appointments of scientific advisers to the council.

2. Each member of the council shall be appointed to serve a 2-year term and may be reappointed.

(8) The Board of Governors, the Board of Trustees of the University of West Florida, the Auditor General, and the Office of Program Policy Analysis and Government Accountability may require and receive from the corporation and any subsidiary, or from their independent auditor, any detail or supplemental data relative to the operation of the corporation or subsidiary.

(9) The Board of Trustees of the University of West Florida shall annually certify to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Board of Governors that the corporation and its authorized subsidiaries are complying with the requirements of this section and are acting in the best interests of the state.

History.—s. 1, ch. 2003-294; s. 99, ch. 2007-217.



and



FLORIDA INSTITUTE OF HUMAN AND MACHINE COGNITION

Affiliation Agreement
(April 30, 2004)

and

Addendum #1 to the Affiliation Agreement
(February 24, 2005)

AFFILIATION AGREEMENT BETWEEN
UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
AND
THE FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION
AT THE UNIVERSITY OF WEST FLORIDA

THIS AGREEMENT is made this 30th day of April, 2004, by and between The University of West Florida Board of Trustees, a public body corporate ("University" or "UWF") and the Florida Institute for Human and Machine Cognition, Inc. ("FIHMC").

RECITALS

- A. The University of West Florida is an institution in the State University System of Florida governed by the University Board of Trustees, a public body corporate.

The Florida Institute for Human and Machine Cognition, Inc. ("FIHMC") is not-for-profit corporation created pursuant to Florida Statutes section 1001.447 and affiliated with the University of West Florida.

- B. The University and the FIHMC desire to enter into this Affiliation Agreement (the "Agreement") to address the FIHMC's use of or participation in university programs and services, including monies, personnel or services; the use of facilities and personnel for mutually approved teaching and research programs; and the preparation of an annual post audit of financial accounts.

In consideration of the foregoing recitals and the promises hereinafter made and exchanged, the University and the FIHMC agree as follows:

1. Authorization. Section 1004.447, Florida Statutes authorized the creation of the not-for-profit corporation, the Florida Institute of Human and Machine Cognition, Inc. The FIHMC is established at the University of West Florida.
2. FIHMC Activity. The FIHMC shall actively propose and accept grants and contracts for conducting basic and applied research. The FIHMC chief executive officer shall appoint FIHMC representatives to carry out the research and educational activities and shall establish the compensation, benefits, and terms of service of such representatives.
3. Concurrent Appointments. Representatives of the FIHMC shall be eligible to hold concurrent appointments at academic institutions. University faculty shall be eligible to hold concurrent appointments at the FIHMC. The terms and conditions

of such concurrent appointments and the intellectual property rights/interests of the parties for any contributions made by the representatives/faculty shall be negotiated between the parties to this Agreement prior to the effective date of each concurrent appointment and attached as an addendum to this Agreement.

4. Specific UWF Tenured Faculty at the FIHMC. The University will support the FIHMC by allowing UWF faculty: Dr. Ken Ford, Dr. Alberto Canas, and Dr. Frank Andrasik, who are also FIHMC staff, to continue to be employed with prevailing university benefits. The costs of providing such employment and benefits will be paid for by the University out of the legislatively appropriated moneys earmarked for IHMC that IHMC continues to have access to; to the extent such moneys are insufficient to cover such costs, FIHMC shall be responsible for paying those costs.

5. Sharing of Income Generated by UWF Faculty. Income generated by University faculty from research activities at the FIHMC shall be shared between the FIHMC and University as determined by the chief executive officer and the University President and attached as an addendum to this Agreement.

6. Use of University Facilities, Moneys, Personnel, Furnishings, Equipment and Other Chattel. The University hereby authorizes the use of its facilities, furnishings, equipment and other chattel to be used by the FIHMC as may from time to time be necessary and beneficial to the parties. The identification of and terms related to use and disposition of such facilities, furnishings, equipment and other chattel shall be negotiated by the parties.

The parties agree that the University currently holds legislatively appropriated moneys earmarked for IHMC. Pursuant to section 1004.447(6)(a), F.S., the parties agree that the FIHMC shall have continued access to and use of these moneys. This FIHMC access shall continue until such time as the FIHMC secures legislative appropriations; access to the funds available to the FIHMC from the University shall be reduced by the amount of future legislative appropriations to the FIHMC. In addition, if there is a cut to the University's base in any given year, the funds available for use by the FIHMC shall be cut proportionately.

Subject to the authority granted to the University by the relevant organizations, the FIHMC shall also have access to and use of accounts traditionally made available for IHMC's use by the University: Seed Accounts, Foundation Accounts, Research Foundation Accounts, Pace Scholars Accounts, and Lukeion Accounts in the appropriate amounts.

The University will support the FIHMC by allowing current IHMC staff employed by UWF (listed on Attachment A) to offer services to the FIHMC while continuing to be employed through UWF and retaining current level of university benefits.

7. Teaching and Research Programs. The FIHMC and the University will each be able to use the facilities and personnel of the other for mutually approved teaching and research programs conducted by the FIHMC or the University.

8. Services for Payment. Upon request and by mutual agreement, the University agrees to provide certain services to the FIHMC; the parties shall negotiate the services to be provided and the moneys to be paid. An addendum specifying the above shall be entered into on or before any services will be rendered by the University. UWF will provide such services as an independent contractor and UWF shall not be responsible for nor liable for the FIHMC's failure to follow all applicable Federal State and local laws, regulations, rules, policies and procedures. For contracts and grants where the FIHMC is the awardee, the FIHMC has responsibility for and liability for such FIHMC sponsored research.

9. Financial Audit. the FIHMC, at its sole expense, shall have an independent certified public accountant prepare an annual postaudit of the corporation's financial accounts and the financial accounts of any authorized and approved subsidiary. Copies of the annual audit report shall include management letters and the FIHMC shall submit such to the University of West Florida Board of Trustees, the Auditor General and the Board of Governors for review.

10. Notices. For the purposes of this Agreement notice shall be in writing and shall be given by the United States registered or certified mail or by hand delivery,

in the case of the University to:

Dr. John Cavanaugh
President
University of West Florida
11000 University Parkway
Pensacola, FL 32514

and in the case of the FIHMC to:

Dr. Kenneth M. Ford
Chief Executive Officer
Florida Institute for Human and Machine Cognition
40 South Alcaniz Street
Pensacola, FL 32501

11. Modification, Addenda to the Agreement. This Agreement is not subject to modification or amendment except in writing signed by the authorized representatives of the University and the FIHMC. The Institute and the University may from time to time enter into addenda to this Agreement, such addenda shall be in writing and signed by duly authorized representatives of the FIHMC and University. All such Addenda shall be subject to the terms of this Agreement.

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UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
AND
THE FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION
AT THE UNIVERSITY OF WEST FLORIDA

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of such concurrent appointments and the intellectual property rights/interests of the parties for any contributions made by the representatives/faculty shall be negotiated between the parties to this Agreement prior to the effective date of each concurrent appointment and attached as an addendum to this Agreement.

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The University will support the FIHMC by allowing current IHMC staff employed by UWF (listed on Attachment A) to offer services to the FIHMC while continuing to be employed through UWF and retaining current level of university benefits.

7. Teaching and Research Programs. The FIHMC and the University will each be able to use the facilities and personnel of the other for mutually approved teaching and research programs conducted by the FIHMC or the University.

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10. Notices. For the purposes of this Agreement notice shall be in writing and shall be given by the United States registered or certified mail or by hand delivery,

in the case of the University to:



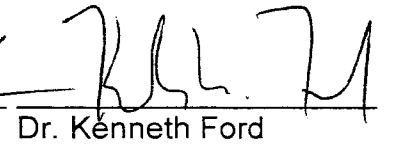
Dr. John Cavanaugh
President
University of West Florida
11000 University Parkway
Pensacola, FL 32514

and in the case of the FIHMC to:

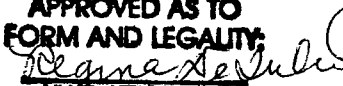
Dr. Kenneth M. Ford
Chief Executive Officer
Florida Institute for Human and Machine Cognition
40 South Alcaniz Street
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12. Term of Agreement. This original Affiliation Agreement shall continue as a means of operation until amended or revised by mutual agreement of the parties set forth below.

		
J. Collier Merrill Chairman University of West Florida Board of Trustees	Dr. John Cavanaugh President University of West Florida	Dr. Kenneth Ford Chief Executive Officer Florida Institute for Human and Machine Cognition
<u>4/30/04</u> Date of Signature	<u>30 April 2004</u> Date of Signature	<u>April 30, 2004</u> Date of Signature

(Final)

**APPROVED AS TO
FORM AND LEGALITY:**

UWF ATTORNEY

Attachment A to Affiliation Agreement
Listing of Employees as of 2/10/04

The University will support FIHMC by continuing to allow current and future IHMC staff employed through the UWF personnel system to offer services to the FIHMC while employed through UWF and retaining current levels of university benefits. The costs of providing such employment and benefits will be paid for out of IHMC funds; to the extent such funds are insufficient to cover such costs, FIHMC shall be responsible for paying those costs.

FACULTY	FTE
ALLEN, James	100%
ANDRASIK, Frank	100%
BLOWER, David	100%
BRADSHAW, Jeffrey	100%
BUNCH, Lawrence	100%
CANAS, Alberto J.	100%
CARVALHO, Marco	100%
CLANCEY, William	100%
COFFEY, John W.	25%
COWIN, Thomas B.	100%
ESKRIDGE, Thomas	100%
FELTOVITCH, Paul	100%
FORD, Kenneth M.	100%
FREED, Michael	100%
GALESCU, Lucian	100%
HAYES, Patrick J.	100%
HOFFMAN, Robert	100%
JOHNSON, Matthew	100%
KULKARNI, Shriniwas	100%
MARX, Morris	25%
PRATT, JERRY	100%
RAJ, Anil	100%
TENG, Choh Man	100%

OPS	FTE
ARROYO, Mario	100%
BONNLANDER, Brian	100%
BREEDY, Maggie	100%
CARFF, Roger W.	100%
CARVAJAL, Rodrigo	67.5%
CHAMBERS, Nathanael	100%
CHU, Tianjiao	100%
DAINELS, Peter	100%
DANKS, David	20%

EAGLE, Christopher	100%
FELTOVICH, Joan	50%
FOWLER, Gregory	100%
GILSON, Matisse	100%
GLYMOUR, Clark	100%
GORELIKOW/Alexander	100%
GRANADOS MURILLO, Adrian	100%
HANSEN, Robert "Jack"	100%
HARTLEY, Aibert	100%
HIGGINS, Jeremy	125%
HILL, Gregory A.	100%
HUTCHESON, Timothy L.	100%
JAMES, Larry M.	100%
JEFFERS, Teresa	100%
JUNG, Hyuckchul	100%
KARNES, Lisa	100%
KYBURG, Henry	100%
LEE, Rebekah	100%
LOTT, James R.	100%
MAYGARDEN, Jerry	20%
MOORE, Tracie	100%
MULARIE, William	5%
NEUHAUS, Peter	100%
NOVAK, Joseph D.	100%
ORDWAY, Alan	100%
OROZCO, Carlos	100%
O'Sullivan, Michael	100%
PERRY, James F.	5%
PRATT, Megan	50%
REBESCHINA, Matteo	100%
RISK, Robin	100%
RODRIGUES, ARGUEDAS, Marco	100%
SAAVEDRA, Raul	100%
SHAMMA, David	6.25%
SHEPPARD, Julie	20%
SPIRITES, Peter	100%
STILL, David L.	100%

SURI, Niranjan	100%
TAYSOM, William	100%
THOMAS, Roy	100%
TONTI, Gianluca	100%
USZOK, Andrzej	100%
WARRENFELTZ, Larry	100%
WERNICKE, Robert	12.5%
WILLIAMS, Diana	100%
WIMBERLY, Francis	100%
WISNOWSKI, Paula	100%
WRIGHT, Timothy W.	100%
YERKES, Jeffrey A.	100%

STUDENTS	Hrs/Per/Wk
CARFF, Chad	20
CARFF, John	20
DIGMAN, Matthew	20
HOWELL, William	40
LEWIS, Kimberly	40
LINDSEY, Michael	20
MAJOR, Edvadio	20
MARTIN, Will	20
MATZER, Nathaniel	20
McCONKEY, Robert	20
NASH, K Scott	20
TAYLOR, Laura	20
VALLESE, James	20
WOOTEN, Michael	15

**Services for Payment
Addendum**

License

Services for Payment Addendum

Addendum called for in Section 8 (Services for Payment) of the Affiliation Agreement.

FIHMC anticipates providing its own administrative support services. However, in the event that FIHMC desires to contract with UWF for support services, then FIHMC shall provide UWF with a minimum of 90 days notice and identify the desired services. The University will respond within 30 days with a proposed fee schedule for the desired services.

License for FIHMC to Use UWF Furnishings, Equipment and Chattel Addendum

Addendum called for in Section 6 of the Affiliation Agreement (Use of University Facilities, Moneys, Personnel, Furnishings, Equipment and Other Chattel).

FIHMC and UWF agree as follows:

The current inventory of the furnishings/equipment/chattel ("equipment/furnishings") housed at the IHMC/FIHMC facilities is hereby attached to this Addendum (any other equipment, furnishings or chattel purchased with IHMC/University/UWF Foundation/Research Foundation of the University of West Florida funds and housed at IHMC/FIHMC facilities also remains the property of the University or the respective Foundation and shall, upon receipt by IHMC/FIHMC of such equipment/furnishings, be added to the inventory and subject to this addendum. Future purchases of equipment or furnishings with FIHMC funds are not subject to the provisions of this Addendum unless such purchases are required pursuant to this Addendum.)

1. UWF hereby licenses the use of the equipment/furnishings to FIHMC for the cost of one dollar (\$1.00 per year).
2. Ownership of such equipment/furnishings remains in University with the exception of items that are the property of the Federal Government under the terms of a contract or grant. For those items, ownership of the equipment and requirements shall be governed by the grant.
3. FIHMC will benefit from any existing maintenance or warranties related to the equipment/furnishings. To the extent costs for maintenance of equipment/furnishings is not a chargeable item in a contract/grant, FIHMC is wholly responsible for maintenance of the equipment/furnishings and for paying any maintenance contracts related to such equipment/furnishings.
4. FIHMC is wholly responsible for repairs (not covered above) of the equipment/furnishings. The decision to repair equipment shall be based upon an economic analysis of the continuing need for the equipment, the cost to repair, the depreciated value of the equipment, and the cost to purchase other new/renewed equipment.
5. FIHMC is wholly responsible for replacement of the equipment/furnishings if lost, damaged, stolen, or destroyed and replacement is the property of the University. However, if the equipment/furnishing lost, damaged, stolen or destroyed is no longer necessary to the operations of FIHMC or to the University, such equipment does not have to be replaced by FIHMC. (Replacement purchased will be at least of the same present day value as and of similar quality to the equipment/furnishings being replaced.)

6. FIHMC agrees to indemnify and hold harmless, assume liability for and defend, the State of Florida, the Florida Board of Education, the University of West Florida Board of Trustees and their officers, employees, and agents, from and against any and all actions, claims, liabilities, assertions of liability, losses, costs and expenses, which in any manner arise or are alleged to have arisen, related to the equipment/furnishings.

7. FIHMC is wholly responsible for labeling of equipment/furnishings, and University has ability to inspect and verify inventory with reasonable notice to FIHMC.

8. FIHMC may not assign its right to use the equipment/furnishings, loan the equipment to any third party, or remove the equipment/furnishings off the IHMC/FIHMC premises (except as may be reasonably related to performing the obligations of a research or educational assignment.)

9. Surplus of any equipment/furnishings must be done in accordance with the then existing University rules, policies and procedures. UWF will work with FIHMC on a procedure to take back equipment/furnishings which are no longer needed by FIHMC.

10. If use of the equipment/furnishings by FIHMC would be a violation of any agreement (i.e. software license agreement) FIHMC shall be responsible for both negotiating a license/permission to use the equipment/furnishings and paying the necessary fees or expenses related to such. UWF agrees to provide FIHMC with any and all agreements and to support adding FIHMC as an authorized user to its existing agreement where there is no additional cost to UWF or where FIHMC agrees to pay UWF for any additional costs.

(Final)

JANUARY 06, 2004

497000 I.H.M.C.

444360794

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 061281	49-70-25-07-100	MONITOR, NEC ULTRA THIN FLAT SCREEN	5414.00	09/30/1998	17 PN000203090000	9Y00401CAR
00 061299	49-70-25-07-100	PC, APPLE IMAC	1199.00	09/23/1998	17 PN000102090000	XA8379WDDFN
00 061300	49-70-25-07-100	PC, APPLE IMAC	1199.00	09/23/1998	17 PN000203000000	XA837KE7DFN
00 062622	49-70-25-07-100	PC, APPLE MACINTOSH POWERBOOK G3	3494.00	06/17/1999	17 PN000102310000	QT92204LEY8
00 063016	49-70-25-07-100	PRINTER, HP LASERJET 5000N	1721.85	09/29/1999	17 PN000101570000	USB1058578
00 063017	49-70-25-07-100	PRINTER, HP LASERJET 5000N	1721.85	09/29/1999	17 PN000102080000	USB1058579
00 063101	49-70-25-07-100	PC, APPLE POWERMAC G4 Z01S	1573.00	10/12/1999	17 PN000101350000	XA940AEMHK7
00 063131	49-70-25-07-100	PC, DIAMOND 600 MHZ W/21" MONITOR	4418.91	11/08/1999	46 FW000800040457	000725
00 063312	49-70-25-07-100	48 PORT 10/100 CATALYST 6000	8836.60	07/14/1999	17 PN000101270000	
00 063313	49-70-25-07-100	48 PORT 10/100 CATALYST 6000	8836.60	07/14/1999	17 PN000101270000	
00 063314	49-70-25-07-100	CHASSIS, CATALYST 6509	6796.60	07/14/1999	17 PN000101270000	
00 063315	49-70-25-07-100	POWER SUPPLY, CATALYST AC 6000	2716.60	07/14/1999	17 PN000101270000	CNP1DE0CAB
00 063316	49-70-25-07-100	SUPERVISOR ENGINE, CATALYST 6000	7204.60	07/14/1999	17 PN000101270000	
00 063493	49-70-25-07-100	SURGE PROTECTOR/UPS, TOSHIBA 4100	23945.00	10/15/1999	17 PN000102650000	
00 063494	49-70-25-07-100	PC, APPLE POWERMAC G4 W/17" MONITOR	2922.00	09/28/1999	17 PN000101280000	
00 063567	49-70-25-07-100	CATALYST 6000 48 PORT 10/100	8836.60	12/13/1999	17 PN000101270000	SAD03461817
00 063594	49-70-25-07-100	PC, APPLE POWERBOOK G3 LAPTOP	3149.00	01/03/2000	17 PN000101050000	QT95000QFRJ
00 063595	49-70-25-07-100	MONITOR, APPLE STUDIO 17"	1349.00	01/03/2000	17 PN000101050000	WR9470VPHOE
00 063973	49-70-25-07-100	PARTITIONS, MODULAR	65255.11	02/29/2000	17 PN000102080000	
00 063985	49-70-25-07-100	PROJECTOR, PROXIMA DESKTOP	5056.69	02/18/2000	17 PN000101090000	49K260083
00 064084	49-70-25-07-100	MONITOR, SONY LCD 18.1"	2695.41	03/03/2000	17 PN000102630000	2000614
00 064132	49-70-25-07-100	PC, APPLE POWERBOOK LAPTOP	3637.00	04/21/2000	17 PN000101070000	QT01503SHKE
00 064467	49-70-25-07-100	PC, APPLE IMAC DV 400 MHZ-DESKTOP	1644.00	05/01/2000	17 PN000102540000	XA0160HKJEE
00 064468	49-70-25-07-100	PC, APPLE IMAC DV 400 MHZ-DESKTOP	1644.00	05/01/2000	17 PN000101020000	XA0160HNJEE
00 064512	49-70-25-07-100	MONITOR, MITSUBISHI DIAMOND PRO 22"	1086.37	05/18/2000	17 PN000102080000	S003004254
00 064513	49-70-25-07-100	MONITOR, MITSUBISHI DIAMOND PRO 22"	1086.36	05/18/2000	17 PN000102570000	S003005670
00 064516	49-70-25-07-100	PC, DELL DIMENSION XPS PIII	2635.00	06/09/2000	17 PN000203080000	CJFT00B
00 064520	49-70-25-07-100	PC, APPLE 500MHZ POWERBOOK LAPTOP	3868.00	06/02/2000	17 PN000101240000	QT018097HKE
00 064562	49-70-25-07-100	PROJECTOR, POXIMA DLP	4999.00	08/23/2000	17 PN000102220000	001019
00 064924	49-70-25-07-100	PYRAMID, CROSSINGS PROJECT	1586.38	10/23/2000	17 PN000101200000	
00 064925	49-70-25-07-100	PYRAMID, CROSSINGS PROJECT	1586.38	10/23/2000	17 PN000102080000	
00 065005	49-70-25-07-100	PC, DELL OPTIPLEX GX110	2252.41	02/06/2001	17 PN000203010000	B6SWC01
00 065006	49-70-25-07-100	PC, DELL OPTIPLEX GX110	2252.41	02/06/2001	17 PN000203030000	2KSWC01
00 065007	49-70-25-07-100	PC, DELL OPTIPLEX GX110	2252.41	02/06/2001	17 PN000101540000	96SWC01
00 065008	49-70-25-07-100	PC, APPLE POWER MAC G4 W/15" MONITR	2088.00	02/12/2001	17 PN000102010000	SG102116K59
00 065009	49-70-25-07-100	PC, APPLE POWER MAC G4 W/15" MONITR	2088.00	02/12/2001	17 PN000101000000	SG102PZQK59
00 065010	49-70-25-07-100	PRINTER, EPSON CD-R SK7+	1471.79	03/06/2001	17 PN000101090000	0102074
00 065012	49-70-25-07-100	VIEWSTATION, VIDEO CONFERENCE SYSTM	6517.74	02/26/2001	17 PN0999AMES	820031016802A0
00 065382	49-70-25-07-100	PC, APPLE POWERBOOK G4	3238.00	03/07/2001	17 PN000101160000	QT1082A9JBD
00 065386	49-70-25-07-100	PC, APPLE POWERBOOK G4	3117.00	04/11/2001	17 PN000102050000	QT1130A9JBD
00 065387	49-70-25-07-100	PC, APPLE POWERBOOK G4	3117.00	04/11/2001	17 PN000102040000	QT1130AAJBD
00 065395	49-70-25-07-100	PYRAMID, 60 PROJECT	1575.05	06/04/2001	17 PN000100610000	
00 065396	49-70-25-07-100	PYRAMID, 60 PROJECT	1575.05	06/04/2001	17 PN000101240000	
00 065854	49-70-25-07-100	DESK/WORKSTATION	3009.87	06/30/2001	17 PN000101240000	
00 065855	49-70-25-07-100	SIDEBOARD UNIT, ALUMINUM(FURNITURE)	2706.95	06/30/2001	17 PN000101560000	
00 065856	49-70-25-07-100	FILE CABINET, PEDESTAL	1134.34	06/30/2001	17 PN000101560000	
00 065857	49-70-25-07-100	FILE CABINET, PEDESTAL	1134.34	06/30/2001	17 PN000101580000	
00 065858	49-70-25-07-100	FILE CABINET	1765.96	06/30/2001	17 PN000101580000	

00 065859 49-70-25-07-100 FILE CABINET
00 065860 49-70-25-07-100 DESK/WORKSTATION
00 065861 49-70-25-07-100 DESK/WORKSTATION
00 065863 49-70-25-07-100 DESK/WORKSTATION

1765.96 06/30/2001 17 PN000101580000
3751.06 06/30/2001 17 PN000101580000
3589.93 06/30/2001 17 PN000101510000
2629.61 06/30/2001 17 PN000101500000

LIST OF ACTIVE PROPERTY BY DEPT/ITEM -- DEPT 702507100 10
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444360794

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065864	49-70-25-07-100	FILE CABINET	1108.56	06/30/2001	17 PN000101500000	
00 065865	49-70-25-07-100	DESK/WORKSTATION	3209.67	06/30/2001	17 PN000101520000	
00 065866	49-70-25-07-100	DESK/WORKSTATION	3415.92	06/30/2001	17 PN000101530000	
00 065867	49-70-25-07-100	DESK/WORKSTATION	2629.61	06/30/2001	17 PN000101550000	
00 065868	49-70-25-07-100	DESK/WORKSTATION	1978.65	06/30/2001	17 PN000101540000	
00 065869	49-70-25-07-100	DESK WORKSTATION PEDESTAL	3280.57	06/30/2001	17 PN000101290000	
00 065870	49-70-25-07-100	FILE CABINET	1134.34	06/30/2001	17 PN000101290000	
00 065871	49-70-25-07-100	TABLE, CONFERENCE	3763.95	06/30/2001	17 PN000101570000	
00 065872	49-70-25-07-100	WHITE BOARD, PROJ SCREEN, FLIPCHART	2710.17	06/30/2001	17 PN000101500000	
00 065873	49-70-25-07-100	CHAIR	1223.51	06/30/2001	17 PN000101550000	
00 065874	49-70-25-07-100	CHAIR	1223.51	06/30/2001	17 PN000101500000	
00 065875	49-70-25-07-100	CHAIR	1223.51	06/30/2001	17 PN000101290000	
00 065885	49-70-25-07-100	PROJECTOR, SHARP LCD XGA	6549.00	08/07/2001	17 PN000101570000	105317429
00 065890	49-70-25-07-100	LENS, SHARP TELEPHOTO ZOOM	2720.00	08/08/2001	17 PN000101570000	
00 065940	49-70-25-07-100	PC, APPLE POWERMAC G4	2524.99	08/21/2001	17 PN000101280000	XB1290ATKSK
00 065941	49-70-25-07-100	INTERFACE, ASANTE INTRACORE 2 GBIC	3194.43	08/16/2001	17 PN000101280000	121D0703
00 065942	49-70-25-07-100	PORTMASTER 3, LIVINGSTON W/48 MODEM	2723.59	08/21/2001	17 PN000101270000	2B05812
00 065946	49-70-25-07-100	PRINTER, XEROX DOCUPRINT 4525CN	4929.00	08/23/2001	17 PN0001HALLWAY	WN5-002507
00 065950	49-70-25-07-100	PC, APPLE POWER MAC G4	4300.93	09/05/2001	17 PN000101090000	XB1350U8KSJ
00 065951	49-70-25-07-100	PC, APPLE POWER MAC G4	4300.93	09/05/2001	17 PN000101050000	XB135009KSJ
00 065963	49-70-25-07-100	TELECOM EQUIPMENT PACKAGE	19225.47	01/23/2002	17 PN000101270000	6LGV
00 065972	49-70-25-07-100	SMART UPS 3000	1210.00	11/27/2001	17 PN000101280000	QS0129211946
00 065974	49-70-25-07-100	DISPLAY CASE, 10' X 92"	2618.04	12/19/2001	17 PN0002LOBBY	
00 066364	49-70-25-07-100	DESK/WORKSTATION	4427.25	09/21/2001	17 PN000101560000	
00 066365	49-70-25-07-100	DESK/WORKSTATION	4131.25	09/21/2001	17 PN000101580000	
00 066427	49-70-25-07-100	PC, APPLE POWERBOOK G4 667MHZ	3547.00	02/19/2002	17 PN000101360000	QT20508GM2N
00 066428	49-70-25-07-100	MONITOR, APPLE 22" CINEMA	1999.00	02/19/2002	17 PN000102040000	CY20515RJUH
00 066432	49-70-25-07-100	DUPLICATOR, 4 DRIVE TOWER	2331.50	03/28/2002	17 PN000101050000	5400L3075
00 066438	49-70-25-07-100	SETTEE, GALERIE	1054.14	03/06/2002	17 PN0002DIANA	
00 066439	49-70-25-07-100	CABINET, VISUAL DISPLAY 45" X 72"	1330.48	03/06/2002	17 PN000203110000	
00 066440	49-70-25-07-100	CABINET, VISUAL DISPLAY 48" X 72"	1330.48	03/06/2002	17 PN000203080000	
00 066441	49-70-25-07-100	TABLE, CONFERENCE	1048.77	03/06/2002	17 PN000203110000	
00 066443	49-70-25-07-100	PC, DELL PRECISION 340 P4	2789.10	04/12/2002	17 PN000101080000	F6W7D11
00 066447	49-70-25-07-100	PRINTER, XEROX PHASER 860 DP	3073.00	05/21/2002	17 PN000101700000	LGP237144
00 066448	49-70-25-07-100	PC, APPLE POWER MAC G4	2088.00	05/20/2002	17 PN000101280000	XB2190CUM1X
00 066449	49-70-25-07-100	PC, DELL DIMENSION 8200 P4	2259.76	05/20/2002	17 PN000101050000	58H5H11
00 066455	49-70-25-07-100	PC, APPLE IMAC 700MHZ TFT	1354.00	05/20/2002	17 PN**01ORDWAY	QT220ZP6L2T
00 066471	49-70-25-07-100	PROJECTOR, PROXIMA ULTRALIGHT X350	2679.33	10/01/2002	17 PN000101090000	1QN2230382
00 066472	49-70-25-07-100	FURNITURE FOR TSAS LAB	7092.60	10/22/2002	17 PN000102350000	
00 066473	49-70-25-07-100	PROJECTOR, PROXIMA DP6860 LCD 2400	3999.00	10/03/2002	17 PN000102030000	ABPH22100059
00 066479	49-70-25-07-100	PC, APPLE POWERBOOK G4 LAPTOP	2609.00	11/27/2002	17 PN000101160000	QT24500QNQ9
00 066480	49-70-25-07-100	PC, APPLE POWERBOOK G4 LAPTOP	2609.00	11/27/2002	17 PN000101160000	QT24501ENQ9
00 066481	49-70-25-07-100	PC, APPLE POWERBOOK G4 LAPTOP	2609.00	11/27/2002	17 PN000100610000	QT24500JNQ9
00 066482	49-70-25-07-100	PC, APPLE POWERBOOK G4 LAPTOP	2609.00	11/27/2002	17 PN000203110000	QT245018NQ9
00 066483	49-70-25-07-100	PC, APPLE X-SERVE CTO	3679.00	12/02/2002	17 PN000101280000	XB24701VLZD
00 066486	49-70-25-07-100	WIRELESS QUICKBRIDGE 60 KIT-TSUNAMI	3606.25	01/02/2003	17 PN0001ROOF	15645
00 066490	49-70-25-07-100	PC, APPLE POWERBOOK G4 LAPTOP	1833.98	04/30/2003	17 PN**01CANAS	QT2371L1LP4
00 066493	49-70-25-07-100	PC SERVER, APPLE XSERVE DUAL	3974.00	04/11/2003	17 PN000101280000	XB31105KNP

00	066494	49-70-25-07-100	PC SERVER, APPLE XSERVE RAID
00	066497	49-70-25-07-100	MONITOR, APPLE CINEMA 20" FLAT LCD
00	066500	49-70-25-07-100	SMART-UPS, APC 3000
00	066501	49-70-25-07-100	PRINTER, XEROX PHASER 7300DN

9899.00	04/11/2003	17	PN000101280000	XB31101ZM8M
1275.00	03/10/2003	17	PN000101030000	N53062G9NAF
1399.00	04/29/2003	17	PN000101280000	XS0314000918
4703.00	05/07/2003	17	PN000101000000	LPL103318H

497000 I.H.M.C.
 444360794

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066505	49-70-25-07-100	CATALYST 6500 48 PORT 10/100	4076.60	06/18/2003	17 PN050001250000	SAL064075FB
00 066527	49-70-25-07-100	PC, APLE POWER MAC G5	3100.00	10/08/2003	17 PN\$\$01ORDWAY	XB33920JNVB
00 066530	49-70-25-07-100	PC, APPLE POWERBOOK LAPTOP	2107.00	10/15/2003	17 PN\$\$01ORDWAY	UV3396EGQ77
00 066532	49-70-25-07-100	PC, IBM THINKPAD T4LAPTOP	2818.00	10/31/2003	17 PN\$\$01ORDWAY	KP-MRZG2
00 066534	49-70-25-07-100	MONITOR, APPLE 20" CINEMA	1169.00	11/13/2003	17 PN\$\$01ORDWAY	N53411Z6NAF
00 066551	49-70-25-07-100	DESK/WORKSTATION	2878.49	12/03/2001	17 PN000203110000	
00 066552	49-70-25-07-100	DESK/WORKSTATION	2612.57	12/03/2001	17 PN000203030000	
00 066553	49-70-25-07-100	DESK/WORKSTATION	2612.57	12/03/2001	17 PN000203090000	
00 066554	49-70-25-07-100	DESK/WORKSTATION	2612.57	12/03/2001	17 PN000203100000	
00 066555	49-70-25-07-100	DESK/WORKSTATION	2612.57	12/03/2001	17 PN000203040000	
00 066556	49-70-25-07-100	DESK/WORKSTATION	1325.12	12/03/2001	17 PN000203080000	
00 066557	49-70-25-07-100	CREDENZA	1284.32	12/03/2001	17 PN000203080000	
00 066558	49-70-25-07-100	DESK/WORKSTATION	2728.72	12/03/2001	17 PN000203010000	
00 066559	49-70-25-07-100	TABLE, CONFERENCE	2252.48	12/03/2001	17 PN000203070000	
00 066560	49-70-25-07-100	VISUAL PRESENTATION BOARD	1257.86	12/03/2001	17 PN000203070000	
00 066659	49-70-25-07-100	PYRAMID, 60"W LARGE PROJECT	1813.35	03/26/2002	17 PN000101200000	
00 066660	49-70-25-07-100	PYRAMID, 60"W LARGE PROJECT	1813.35	03/26/2002	17 PN000203100000	
00 066683	49-70-25-07-100	OSCILLOSCOPE, TEKTRONIX REAL TIME	1813.80	05/06/2002	17 PN000101320000	
00 068124	49-70-25-07-100	PC, IBM TP A31 LAPTOP	3293.00	04/30/2003	17 PN000102310000	
00 068133	49-70-25-07-100	DESK/WORKSTATION	1992.00	04/14/2003	17 PN000101420000	
00 068134	49-70-25-07-100	DESK/WORKSTATION	1992.00	04/14/2003	17 PN000101420000	
00 068135	49-70-25-07-100	DESK/WORKSTATION	1992.00	04/14/2003	17 PN000101420000	
00 068136	49-70-25-07-100	DESK/WORKSTATION	1992.00	04/14/2003	17 PN000101420000	

TOTAL ACQUISITION AMOUNT 465834.40

TOTAL RECORDS 127

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JANUARY 06, 2004497000 COGNITION INSTITUTE SRT SEED ACCOUNT
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ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 063201	49-70-25-07-200	PC, APPLE IBOOK 300MHZ (BLUEBERRY)	1499.00	11/22/1999	17 PN**01FORD	UV9458USH78
00 063448	49-70-25-07-200	PORTABLE DISPLAY	12771.97	08/12/1999	17 PN0001LOBBY	
00 065067	49-70-25-07-200	VEHICLE, HONDA ODYSSEY VAN	23893.00	04/17/2001	17 PN0551IHMC	2HKRL18521H539129
00 066456	49-70-25-07-200	PC, APPLE POWERBOOK G4	3553.00	06/18/2002	17 PN000102310000	QT2230FFLP1
00 066474	49-70-25-07-200	CHASSIS BUNDLE	2475.65	10/24/2002	17 PN000101270000	88806393957
00 066491	49-70-25-07-200	PC SERVER, DELL POWEREDGE 1650	1878.12	05/28/2003	17 PN000101280000	GT6CL21
00 066517	49-70-25-07-200	VIDEO VIEWSTATION SYSTEM	7388.39	08/25/2003	17 PN\$\$01RM 203	0349E1
00 066526	49-70-25-07-200	PC, AMPRO QUICK START KIT	1250.00	10/10/2003	17 PN\$\$01ORDWAY	F11322342
00 066536	49-70-25-07-200	VERTICAL MILLING MACHINE, DYNAPATH	10500.00	10/20/2003	17 PN\$\$01ORDWAY	
00 066537	49-70-25-07-200	BANDSAW, T-JAW VERTICAL W/WELDER	2118.00	11/20/2003	17 PN\$\$01RM 160	0336673
TOTAL ACQUISITION AMOUNT			67327.13			
TOTAL RECORDS			10			

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497000 98/2000-DIST LEARNING & COMPUTER-MEDIATED LEARN.
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 061374	49-70-25-07-203	PC, LAPTOP INSPIRON D300LT	4182.00	11/16/1998	17 PN**01J PERRY	H35M8
00 061655	49-70-25-07-203	ACCELERATOR CARD, NEWER MAXPOWER G3	1506.99	11/16/1998	17 PN000101240000	
00 061978	49-70-25-07-203	PRINTER, HP LASERJET 5000	2316.11	02/18/1999	17 PN000102080000	USB1029729
00 062046	49-70-25-07-203	PC, SUN ULTRA WORKSTATION	3550.00	03/10/1999	17 PN000101530000	FW90840273
00 062047	49-70-25-07-203	MONITOR, SUN 21" COLOR	1000.00	03/10/1999	17 PN000101530000	9909KN3692
00 062351	49-70-25-07-203	PC, IBM LAPTOP THINKPAD 600E	4347.20	04/05/1999	17 PN000102350000	1S26455AU78PCD86
00 063573	49-70-25-07-203	MONITOR, MITSUBISHI 22" DIAMOND PRO	1079.00	12/09/1999	17 PN000102510000	
00 063574	49-70-25-07-203	MONITOR, MITSUBISHI 22" DIAMOND PRO	1079.00	12/09/1999	17 PN000102360000	
00 063575	49-70-25-07-203	MONITOR, MITSUBISHI 22" DIAMOND PRO	1079.00	12/09/1999	17 PN000102400000	
00 064780	49-70-25-07-203	PC, IBM THINKPAD T20 AJC	4058.00	07/20/2000	17 PN000101390000	78-CAP01
00 064894	49-70-25-07-203	PC, IBM THINKPAD T SERIES LAPTOP	4653.26	09/26/2000	17 PN000203080000	78-A1928
00 064895	49-70-25-07-203	PC, IBM THINKPAD T SERIES LAPTOP	4653.26	09/26/2000	17 PN0001D SHAMMA	78-CAL78
00 064896	49-70-25-07-203	PC, IBM THINKPAD A20P	3876.18	12/15/2000	17 PN000101420000	
00 064897	49-70-25-07-203	PC, IBM THINKPAD A20P	3876.18	12/15/2000	17 PN000102510000	
00 064898	49-70-25-07-203	PC, IBM THINKPAD A20P	3876.18	12/15/2000	17 PN000101540000	

TOTAL ACQUISITION AMOUNT 45132.36

TOTAL RECORDS 15

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497000 HUMAN-CENTERED SYSTEM PROTOTYPE
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 062482	49-70-25-07-207	SCANNER, UMAX MIRAGE 2 COLOR	2471.20	05/12/1999	17 PN000101090000	
00 062609	49-70-25-07-207	SCANNER, NIKON SUPER COOLSPAN	1955.00	06/14/1999	17 PN000101050000	207004
00 062619	49-70-25-07-207	PC, APPLE MACINTOSH POWERBOOK G3	3494.00	06/17/1999	17 PN000102340000	QT9220JREY8
00 062620	49-70-25-07-207	PC, APPLE MACINTOSH POWERBOOK G3	3494.00	06/17/1999	17 PN000102350000	QT9220LOEY8
00 062621	49-70-25-07-207	PC, APPLE MACINTOSH POWERBOOK G3	3494.00	06/17/1999	17 PN000101310000	QT9220EBEY8
00 062803	49-70-25-07-207	MONITOR, FLAT PANEL SILICON GRAPHIC	2711.15	05/21/1999	17 PN000102650000	90900142N
00 062804	49-70-25-07-207	MONITOR, FLAT PANEL SILICON GRAPHIC	2711.15	05/21/1999	17 PN000101520000	90900136N
00 062805	49-70-25-07-207	MONITOR, FLAT PANEL SILICON GRAPHIC	2711.15	05/21/1999	17 PN000102240000	90900141N
00 062954	49-70-25-07-207	PC, DELL DIMENSION XPS T550	2280.00	08/09/1999	17 PN000102090000	34U7D
00 063335	49-70-25-07-207	PRINTER, QMS MAGICOLOR	6341.00	07/23/1999	17 PN0001HALLWAY	
00 063478	49-70-25-07-207	MONITOR, MITSUBISHI DIAMOND PLUS	1037.26	09/13/1999	17 PN000101360000	S801010812
00 063568	49-70-25-07-207	PC, DELL DIMENSION XPS PIII	2472.00	12/15/1999	17 PN000101280000	B3PPE
00 063956	49-70-25-07-207	MONITOR, SONY 18" LCD FLAT PANEL	3014.30	01/07/2000	17 PN000102230000	2701624
00 064567	49-70-25-07-207	MONITOR, SILICON GRPHICS FLAT PANEL	2627.50	06/27/2000	17 PN000102210000	92801131N
00 064568	49-70-25-07-207	MONITOR, SILICON GRPHICS FLAT PANEL	2627.50	06/27/2000	17 PN000101090000	92801130N
00 064926	49-70-25-07-207	PC, SUN ULTRA 80 SERVER	7132.25	10/27/2000	17 PN000102080000	027C0E89

TOTAL ACQUISITION AMOUNT 50573.46

TOTAL RECORDS 16

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497000 DEVELOPING MARKSMANSHIP MODEL
560696864

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 063029	49-70-25-07-209	PC, DELL DIMENSION XPS W/19" MONITR	2008.00	10/04/1999	17 PN000102340000	66GE2
00 064526	49-70-25-07-209	PC, NEC 650MHZ LAPTOP W/15" SCREEN	3571.06	06/05/2000	17 PN000101340000	04YY50758
TOTAL ACQUISITION AMOUNT			5579.06			
TOTAL RECORDS			2			

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497000 IHMC INTERNET CLEARING ACCOUNT
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 063463	49-70-25-07-212	ROUTER, CISCO 3620 W/HSSI CARD	8010.00	08/23/1999	17 PN000101270000	
00 063464	49-70-25-07-212	TERMINATOR, LARCOM ACCESS T-11AC	6822.00	08/23/1999	17 PN000101270000	
TOTAL ACQUISITION AMOUNT			14832.00			
TOTAL RECORDS			2			

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JANUARY 06, 2004497000 99-00 CNET MODELS/PROTOTYPES
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 064904	49-70-25-07-213	MONITOR, MITSUBISHI 22"	1161.09	09/18/2000	17 PN000102540000	007009931
00 064905	49-70-25-07-213	MONITOR, MITSUBISHI 22"	1161.09	09/18/2000	17 PN000102320000	007009438
00 064916	49-70-25-07-213	PC, DELL DIMENSION 4100 PIII	2567.00	10/02/2000	17 PN000102540000	6KZN201
00 064917	49-70-25-07-213	PC, DELL DIMENSION 4100 PIII	2567.00	10/02/2000	17 PN000102320000	BKZN201
00 064940	49-70-25-07-213	PC, IBM THINKPAD TP T20	3677.18	11/15/2000	17 PN000101420000	
00 064954	49-70-25-07-213	PC, APPLE POWERMAC G4 W/17" MONITOR	2977.00	10/20/2000	17 PN000100500000	XA0410AJK5G
00 065001	49-70-25-07-213	MONITOR, APPLE CINEMA 22" DISPLAY	3999.00	01/04/2001	17 PN000101050000	CY0490T9JUB
00 065002	49-70-25-07-213	PC, APPLE POWER MAC G4	5336.00	01/03/2001	17 PN000101050000	XB0512F4JNX
00 065003	49-70-25-07-213	PC, DELL DIMENSION 4100 W/17" MONTR	2953.00	01/03/2001	17 PN000102080000	BPBZ801
00 065004	49-70-25-07-213	PC, DELL DIMENSION 4100 W/17" MONTR	2953.00	01/03/2001	17 PN000102330000	CPBZ801
00 065016	49-70-25-07-213	PC, DELL DIMENSION 8100 P4	2308.00	02/16/2001	17 PN000102080000	8W5CD01
00 065017	49-70-25-07-213	PC, DELL DIMENSION 8100 P4	2308.00	02/16/2001	17 PN000102080000	5W5CD01
00 065018	49-70-25-07-213	PC, IBM THINKPAD T21 PIII	4178.91	02/27/2001	17 PN000101040000	78-ALFK5
00 065019	49-70-25-07-213	PC, IBM THINKPAD T21 PIII	4178.91	02/27/2001	17 PN000101050000	78-ALCY2
00 065020	49-70-25-07-213	PC, IBM THINKPAD T21 PIII	4178.93	02/27/2001	17 PN000101050000	78-ALDY0
00 065385	49-70-25-07-213	PC, DELL PIII PRECISION 420	5185.00	03/26/2001	17 PN000102390000	6Q4F701
00 065388	49-70-25-07-213	PROJECTOR, PROXIMA ULTRALIGHT	4146.36	04/09/2001	17 PN000101090000	006504

TOTAL ACQUISITION AMOUNT 55835.47

TOTAL RECORDS 17

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497000 HAPTIC INTERFACES
363667617

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 064085	49-70-25-07-214	MONITOR, TOUCH SCREEN/FLGHT SIMLATR	2674.73	03/22/2000	17 PN000102660000	
00 065962	49-70-25-07-214	OUTPUT BOARD, 96CHN PCI ANALOG	6511.20	10/08/2001	17 PN000102520000	0016645
00 066460	49-70-25-07-214	TACTOR ARRAY, VIBROTACTILE TRANSDUC	12050.00	06/20/2002	17 PN000101700000	
00 066466	49-70-25-07-214	ELECTROTACTILE TONGUE DISPLAY UNIT	2870.00	08/13/2002	17 PN000102350000	1001-3
TOTAL ACQUISITION AMOUNT			24105.93			
TOTAL RECORDS			4			

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JANUARY 06, 2004497000 INTELLIGENT TACTILE SYSTEMS
363667617

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 064909	49-70-25-07-216	MONITOR, 17" LCD .28MM	1548.24	10/02/2000	17 PN000102660000	1761BBA27000959
00 064915	49-70-25-07-216	PC, IBM INTELLISTATION Z-PRO	9730.35	10/18/2000	17 PN000102630000	1S686658U23ATXN4
00 064944	49-70-25-07-216	MONITOR, FLAT PANEL W/VIA BUNDLE	2150.80	10/31/2000	17 PN000102630000	
00 064945	49-70-25-07-216	MONITOR, FLAT PANEL W/VIA BUNDLE	2150.80	10/31/2000	17 PN000102520000	
00 064946	49-70-25-07-216	CAMERA, COLOR VIDEO W/ANTENNA	1514.29	11/13/2000	17 PN000102560000	
00 065381	49-70-25-07-216	COMPUTR EQUIP-MEMS VERT/DIRECT GYRO	7528.00	03/05/2001	17 PN000102660000	0025491
00 065973	49-70-25-07-216	PLUG-N-RUN MODULE W/NET CARD	1347.00	11/28/2001	17 PN000102660000	A5P1801894
TOTAL ACQUISITION AMOUNT			25969.48			
TOTAL RECORDS			7			

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497000 IHMC (SCAC)
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 064908	49-70-25-07-218	PC, PII 333MHZ PNR MODULE	1585.11	10/12/2000	17 PN000102660000	N1A01729C
TOTAL ACQUISITION AMOUNT			1585.11			
TOTAL RECORDS			1			

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497000 NOMADS: A JAVA BASED MOBILE AGENT SYSTEM
216847774

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 064515	49-70-25-07-219	PC, SONY PICTURE BOOK LAPTOP	2238.00	05/25/2000	17 PN000102320000	28306030 3105576
		TOTAL ACQUISITION AMOUNT	2238.00			
		TOTAL RECORDS	1			

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497000 RAPID KNOWLEDGE FORMATION (SPA WAR SYS CEN)
567881962

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 064927	49-70-25-07-221	PC, SUN ULTRA 80 SERVER	7132.25	10/27/2000	17 PN000101280000	026C192E
00 064937	49-70-25-07-221	PC, IBM THINKPAD TPX20	3217.24	12/14/2000	17 PN000101160000	FX-26458
00 064938	49-70-25-07-221	PC, IBM THINKPAD TPX20	3217.24	12/14/2000	17 PN000101390000	FX-26497
00 066492	49-70-25-07-221	PC, APPLE POWER MAC G4 CTO	3107.40	03/25/2003	17 PN000101030000	XB31204XNP3

TOTAL ACQUISITION AMOUNT 16674.13

TOTAL RECORDS 4

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497000 ASSESSMENT CONSORTIUM
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 064901	49-70-25-07-224	PC, DELL OPTIPLEX PIII W/17" MONITR	2639.00	10/04/2000	17 PN0999AMES	H4Z5201
00 064947	49-70-25-07-224	VIEWSTATION, POLYCOM 512	5763.47	10/31/2000	17 PN000102030000	8400350174C7A0
00 065011	49-70-25-07-224	PRINTER, ELITE 21N	1676.00	02/22/2001	17 PN0999AMES	01610219HRY
00 065390	49-70-25-07-224	PC, APPLE POWERBOOK G4	2789.00	05/01/2001	17 PN000101020000	QT117003JBD
TOTAL ACQUISITION AMOUNT			12867.47			
TOTAL RECORDS			4			

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497000 MODELS FOR IMPROVING COMPUTER-MEDIATED LEARNING
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065389	49-70-25-07-226	COMPUTER, HAND-HELD PEN - ST3400	3769.05	05/04/2001	17 PN000102400000	R1200105
00 065392	49-70-25-07-226	PC, APPLE POWER MAC G4 733MHZ	3202.00	05/25/2001	17 PN000101050000	XA12000AKL1
00 065393	49-70-25-07-226	MONITOR, APPLE CINEMA 22" DISPLAY	2999.00	05/25/2001	17 PN000101050000	CY1020B6JU8
00 065394	49-70-25-07-226	PC, IBM THINKPAD T-22	4477.98	06/05/2001	17 PN005301200000	78-KWKBX
00 065398	49-70-25-07-226	PC, DELL DIMENSION 8100 PIV	2546.00	06/25/2001	17 PN000102080000	BK8QN01
00 065399	49-70-25-07-226	PC, DELL DIMENSION 8100 PIV	2546.00	06/25/2001	17 PN000102080000	9K8QN01
00 065877	49-70-25-07-226	PC, IBM NETVISTA A601 P4	2833.85	07/02/2001	17 PN000102080000	AM-847CB
00 065878	49-70-25-07-226	PC, IBM NETVISTA A601 P4	2833.85	07/02/2001	17 PN000203040000	AM-847DP
00 065882	49-70-25-07-226	PC, IBM THINKPAD T-22 LAPTOP	2944.00	07/23/2001	17 PN000102210000	78-KWWGX
00 065888	49-70-25-07-226	PC, DELL OPTIPLEX GX400	2465.33	07/27/2001	17 PN000102080000	6KB1R01
00 065889	49-70-25-07-226	PC, DELL OPTIPLEX GX400	2465.33	07/27/2001	17 PN000102530000	4KB1R01
00 065943	49-70-25-07-226	PC SERVER, DELL POWEREDGE 1550	2048.00	08/28/2001	17 PN000101280000	2C94T01
00 065944	49-70-25-07-226	PC SERVER, DELL POWEREDGE 1550	5314.00	08/28/2001	17 PN000101280000	D194T01
00 065945	49-70-25-07-226	MONITOR, DELL (KEYBOARD & MOUSE)	2310.95	08/28/2001	17 PN000101280000	TW-00636U-12961
00 065947	49-70-25-07-226	POWERSHIELD, DELL 20XS	4939.00	08/28/2001	17 PN000101280000	GLV8T01
00 065948	49-70-25-07-226	PC, DELL POWEREDGE 1400SC	3066.41	08/28/2001	17 PN000102080000	8VK6T01
00 065949	49-70-25-07-226	PC, DELL POWEREDGE 1400SC	3066.41	08/28/2001	17 PN000101050000	9VK6T01
00 065956	49-70-25-07-226	PC, DELL POWEREDGE 1550	2519.00	10/01/2001	17 PN000101280000	JPRVW01
00 065957	49-70-25-07-226	PC, DELL POWEREDGE 1550	2519.00	10/01/2001	17 PN000101280000	1QRVW01
00 065958	49-70-25-07-226	PC, DELL POWEREDGE 1550	2519.00	10/01/2001	17 PN000101280000	GPRVW01
00 065959	49-70-25-07-226	PC, DELL PRECISION 530	2504.00	10/01/2001	17 PN000102210000	HKZYW01
00 065960	49-70-25-07-226	PC, DELL PRECISION 530	2504.00	10/01/2001	17 PN000102400000	FKZYW01
00 065961	49-70-25-07-226	PC, IBM THINKPAD T23 PIII LAPTOP	4235.00	10/02/2001	17 PN000102240000	78-7PN3Y
00 065964	49-70-25-07-226	PC, DELL DIMENSION 8200 PENTIUM +	2030.00	10/01/2001	17 PN000102350000	49W0Z01
00 065965	49-70-25-07-226	PC, DELL DIMENSION 8200 PENTIUM +	2030.00	10/01/2001	17 PN000102080000	G8W0Z01
00 065966	49-70-25-07-226	PC, APPLE POWERMAC G4 W/17" MONITOR	3584.90	01/04/2002	17 PN000203040000	XB1421GTKSD
00 065976	49-70-25-07-226	PC, APPLE POWERBOOK G4	3763.90	12/18/2001	17 PN000101400000	QT14807AKVB
00 066431	49-70-25-07-226	PC, IBM T23 PIII LAPTOP	3900.25	03/22/2002	17 PN000102400000	78-CHWFW
00 066457	49-70-25-07-226	PC, DELL POWEREDGE 2550	2512.00	06/17/2002	17 PN000101280000	HRD8K11
00 066458	49-70-25-07-226	PC, DELL POWEREDGE 2550	2843.00	06/17/2002	17 PN000101280000	2SD8K11
00 066459	49-70-25-07-226	PC, DELL POWEREDGE 4210	1712.00	06/13/2002	17 PN000101280000	BXM2K11
00 066461	49-70-25-07-226	BENCH/WORKSTATION	2902.22	06/20/2002	17 PN000102350000	
00 066462	49-70-25-07-226	BENCH, L-SHAPED (WORKSTATION)	1254.50	06/20/2002	17 PN000102350000	
00 066464	49-70-25-07-226	PC, TOSHIBA TECRA 9100 LAPTOP	3020.90	07/23/2002	17 PN000102420000	S62042614JU
00 066467	49-70-25-07-226	PC, DELL DIMENSION 8200	1753.76	09/16/2002	17 PN000101070000	9Y5LV11
00 066468	49-70-25-07-226	PC, IBM T30 INTEL P4 LAPTOP	3775.30	09/24/2002	17 PN000102420000	78-H2812
00 066469	49-70-25-07-226	PC, IBM A31P	4035.60	09/18/2002	17 PN000102570000	78-BMRV2
00 066477	49-70-25-07-226	PC, IBM A31 INTEL P4	4203.90	11/15/2002	17 PN000102510000	78-ABAG4
00 066478	49-70-25-07-226	PC, IBM A31 INTEL P4	4203.90	11/15/2002	17 PN000102420000	78-ABAD6

TOTAL ACQUISITION AMOUNT 118153.29

TOTAL RECORDS 39

497000 AGENT DOMAIN MANAGEMENT & COALITION OPERATIONS
529887119

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065384	49-70-25-07-228	PC, IBM THINKPAD T21	4098.05	03/20/2001	17 PN**01JEFFERS	78HGT74
00 065391	49-70-25-07-228	PC, APPLE POWERBOOK G4 LAPTOP	3508.00	05/10/2001	17 PN000102370000	QT11803UJBD
00 066485	49-70-25-07-228	PC SERVER, DELL POWEREDGE 2650	6809.92	12/16/2002	17 PN000101280000	GKZ3521
00 066522	49-70-25-07-228	PC, IBM T40 INTEL PENTIUM	2966.00	09/11/2003	17 PN\$\$01ROOM 235	99-TCR93
TOTAL ACQUISITION AMOUNT			17381.97			
TOTAL RECORDS			4			

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497000 NOMADS: AJAVA BASED MOBILE AGENT SYSTEM 2001
216847774

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065969	49-70-25-07-229	PC, IBM T23 SERIES THINKPAD	4782.00	11/15/2001	17 FN000102400000	78-1VPHW
		TOTAL ACQUISITION AMOUNT	4782.00			
		TOTAL RECORDS	1			

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497000 POLISHING:ENHANCING DATA QUALITY BY REPAIRING
036602066

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065876	49-70-25-07-231	PC, IBM THINKPAD T-22 LAPTOP	3223.00	07/02/2001	17 PN000101080000	78-KWCA
00 065884	49-70-25-07-231	MONITOR, SONY 21" MULTISCAN	1711.99	07/19/2001	17 PN000102390000	2701990
00 066429	49-70-25-07-231	PC, APPLE POWERBOOK G4 LAPTOP	3788.90	03/15/2002	17 PN000101530000	QT2090V2M2N
TOTAL ACQUISITION AMOUNT			8723.89			
TOTAL RECORDS			3			

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497000 TEAMWORK IN PRACTICE:DESIGN FOR COLLABORATION...
 529887119

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065978	49-70-25-07-233	PC, IBM T23 SERIES THINKPAD	3620.70	02/04/2002	17 PN000101390000	78-B1FMZ
00 066489	49-70-25-07-233	MONITOR, APPLE CINEMA HD	1799.00	03/10/2003	17 PN000101290000	CY3070JTLFA
00 066495	49-70-25-07-233	PC, APPLE POWERBOOK G4 LAPTOP	3572.00	04/21/2003	17 PN000102340000	V73134WHMWO
TOTAL ACQUISITION AMOUNT			8991.70			
TOTAL RECORDS			3			

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497000 TACTILE INTERFACES FOR SUP OF HELO HOVER
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 058486	49-70-53-14-224	HARD DISK DRIVE - SCSI 9 GB FAST	2600.50	11/27/1996	17 PN000101160000	
00 059070	49-70-53-14-224	PC - DELL 6200/OP GXPRO	5990.99	10/28/1996	17 PN000102670000	7JF5M
00 059128	49-70-53-14-224	PC - APPLE POWER MACINTOSH 7600/132	2176.00	12/03/1996	17 PN000102400000	XB6440Q38LY
00 059536	49-70-53-14-224	SEAGATE CHEETAH 9 GB DISK DRIVE	3525.00	04/09/1997	17 PN000102670000	NG016364/NG015497
00 059564	49-70-53-14-224	MOUNTING KIT, INDIGO 2 RACK	1692.00	04/25/1997	17 PN000102660000	E1147
00 059708	49-70-53-14-224	PC - DELL 6200/OP GXPRO	3849.82	05/27/1997	17 PN000102090000	96K46
TOTAL ACQUISITION AMOUNT			19834.31			
TOTAL RECORDS			6			

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497000 ULTRA-LOG:SAFE-SURVIABLE AGENTS FRAMEWORK EXT
529887119

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066423	49-70-25-07-235	MONITOR, APPLE 22" LCD	2049.00	02/22/2002	17 PN000101500000	SCY2020AWJUS
00 066424	49-70-25-07-235	MONITOR, APPLE 22" LCD	2049.00	02/22/2002	17 PN000102050000	SCY2020B2JUS
00 066425	49-70-25-07-235	PC, POWER MAC G4 CTO	2806.00	02/22/2002	17 PN000101310000	XB2070NNM1X
00 066430	49-70-25-07-235	PC, DELL DIMENSION 8200 W/21" MONTR	2673.76	03/19/2002	17 PN000102370000	13D7811
TOTAL ACQUISITION AMOUNT			9577.76			
TOTAL RECORDS			4			

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JANUARY 06, 2004497000 COLLABORATIVE TECHNOLOGY ALLIANCE ADV DECISION
292426652

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065879	49-70-25-07-236	CAMERA, OLYMPUS DIGITAL SLR	1720.00	07/16/2001	17 PN000101390000	1079905
00 065880	49-70-25-07-236	MONITOR, PHOTON 18" BLUE FLAT PANEL	1925.00	07/19/2001	17 PN000101240000	1300020CA
00 065881	49-70-25-07-236	MONITOR, PHOTON 18" BLUE FLAT PANEL	1925.00	07/19/2001	17 PN000101350000	1300007CA
00 065883	49-70-25-07-236	PC, APPLE POWERBOOK G4	3238.00	08/07/2001	17 PN000101050000	QT1280A6LBW
00 065886	49-70-25-07-236	PC, APPLE POWERBOOK G4	3344.00	08/07/2001	17 PN000101310000	QT1280A5LBW
00 065887	49-70-25-07-236	PC, APPLE POWERBOOK G4	3344.00	08/07/2001	17 PN000101550000	QT1280A7LBW
00 066436	49-70-25-07-236	PC, IBM T23 PII COMBO LAPTOP	3925.75	04/05/2002	17 PN**01ECCLES	78-CHWXZ
00 066484	49-70-25-07-236	PRINTER, EPSON STYLUS PRO 7600	3568.49	12/13/2002	17 PN000101050000	D8U0007145
00 066513	49-70-25-07-236	PC, IBM T40 THINKPAD LAPTOP	3571.00	07/18/2003	17 PN\$01ORDWAY	KP-FZF44

TOTAL ACQUISITION AMOUNT 26561.24

TOTAL RECORDS 9

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497000 HUMAN SYSTEM TECHNOLOGY: OZ-UAV
525880034

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065952	49-70-25-07-237	MONITOR, LACIE LCD 18" PHOTON	1499.95	09/24/2001	17 PN000203110000	1500089CA
00 065953	49-70-25-07-237	MONITOR, LACIE LCD 18" PHOTON	1499.95	09/24/2001	17 PN000101260000	1500086CA
00 065954	49-70-25-07-237	MONITOR, LACIE LCD 18" PHOTON	1499.95	09/24/2001	17 PN000101350000	1500087CA
00 065955	49-70-25-07-237	MONITOR, LACIE LCD 18" PHOTON	1499.95	09/24/2001	17 PN000101550000	1500073CA
00 065967	49-70-25-07-237	PC, DELL INSPIRON 8100 NOTEBOOK	3380.95	11/12/2001	17 PN000101370000	2183Z01
00 065970	49-70-25-07-237	PC, IBM X22 SERIES 800MHZ	2070.00	11/29/2001	17 PN000101030000	1S266295UFXV5042
00 065979	49-70-25-07-237	G-STICK II PLUS CYCLIC W/ACCESSORIE	2677.64	02/05/2002	17 PN000101350000	NONE
TOTAL ACQUISITION AMOUNT			14128.39			
TOTAL RECORDS			7			

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497000 TACTILE INTERFACES IN AGRICULTURAL APPLICATIONS
363667617

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066463	49-70-25-07-239	PROJECTOR, BARCO 8200LC	1900.00	07/02/2002	17 PN000102670000	1114832
		TOTAL ACQUISITION AMOUNT	1900.00			
		TOTAL RECORDS	1			

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497000 HCC AUTONOMUS SPACE SYSTEMS SOFTWARE DESIGN
529887119

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 065968	49-70-25-07-243	PC, APPLE POWERBOOK G4	3953.90	12/18/2001	17 PN000101320000	QT1430WMKVB
00 065977	49-70-25-07-243	PC, IBM T23 SERIES	4029.00	02/18/2002	17 PN000101240000	1S26479NU781VRML
00 066465	49-70-25-07-243	PC, IBM T30 P4 LAPTOP	3458.95	09/05/2002	17 PN000102420000	78-H1589
00 066502	49-70-25-07-243	MONITOR, VIEWSONIC VX2000 20IN LCD	1140.00	05/27/2003	17 PN000102540000	A17031300049
TOTAL ACQUISITION AMOUNT			12581.85			
TOTAL RECORDS			4			

497000 OZ-HMD HC COMPUTING DISPLAY
219646063

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066422	49-70-25-07-247	PC, APPLE POWERBOOK G4	2666.00	02/15/2002	17 PN000101320000	QT206ZQVM2N
00 066433	49-70-25-07-247	MONITOR, PHOTON LCD 18" COLOR	1399.00	04/02/2002	17 PN000102210000	12044194
00 066434	49-70-25-07-247	MONITOR, PHOTON 18" LCD COLOR	1399.00	04/02/2002	17 PN000101260000	12044211
00 066435	49-70-25-07-247	MONITOR, PHOTON 18" LCD COLOR	1399.00	04/02/2002	17 PN000102350000	12044193
00 066442	49-70-25-07-247	PC, INTEL P4 2.0GHZ LANGEAR ES SYS	1756.00	04/16/2002	17 PN000101260000	UEA200240327
00 066450	49-70-25-07-247	PC, INTEL P4/2.0GHZ LANGEAR SYSTEM	1754.40	05/21/2002	17 PN000102210000	LGC200205043
00 066451	49-70-25-07-247	PC, INTEL P4/2.0GHZ LANGEAR SYSTEM	1754.40	05/21/2002	17 PN000101260000	LGC200205046
00 066452	49-70-25-07-247	PC, INTEL P4/2.0GHZ LANGEAR SYSTEM	1754.40	05/21/2002	17 PN000101260000	LGC200205045
00 066453	49-70-25-07-247	PC, INTEL P4/2.0GHZ LANGEAR SYSTEM	1754.40	05/21/2002	17 PN000102350000	LGC200205042
00 066454	49-70-25-07-247	PC, INTEL P4/2.0GHZ LANGEAR SYSTEM	1754.40	05/21/2002	17 PN000101260000	LGC200205044
00 066503	49-70-25-07-247	PC, APPLE POWER MAC G4	1773.00	06/09/2003	17 PN000101350000	XB32005JNP1
00 066504	49-70-25-07-247	PC, NEC VERSA LITEPAD LAPTOP	2710.14	06/05/2003	17 PN000101350000	34YTB107

TOTAL ACQUISITION AMOUNT 21874.14

TOTAL RECORDS 12

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497000 CMAP TOOLS: KNOWLEDGE MODELING AND SHARING
439572508

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066437	49-70-25-07-248	PC, APPLE POWERBOOK G4 LAPTOP	3329.00	04/10/2002	17 PN000101240000	QT2120JLM2N
00 066496	49-70-25-07-248	PC SERVER, DELL POWEREDGE 2850	1958.80	04/09/2003	17 PN000101280000	8D7SM21
00 066498	49-70-25-07-248	PC SERVER, DELL POWEREDGE 2850	2437.30	04/21/2003	17 PN000101280000	J6PXM21
TOTAL ACQUISITION AMOUNT			7725.10			
TOTAL RECORDS			3			

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497000 MULTISENSORY ADAPTIVE INTERFACES
363667617

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066444	49-70-25-07-252	PC, TECH ADVANED P4.2	1415.00	04/17/2002	17 PN000102660000	16-011327
00 066445	49-70-25-07-252	PC, TECH ADVANCED P4.2	1565.00	04/17/2002	17 PN000102670000	16-011328
00 066446	49-70-25-07-252	PC, TECH ADVANCED P4.2	1689.00	04/17/2002	17 PN000102670000	16-011329
00 066488	49-70-25-07-252	PC, AMD 2600 BASED 3U RACKMOUNT	1246.03	01/27/2003	17 PN000102670000	
00 066684	49-70-25-07-252	PC, CARDIAX - NASA MODIFIED	1425.00	08/19/2002	17 PN000102660000	0602040313
TOTAL ACQUISITION AMOUNT			7340.03			
TOTAL RECORDS			5			

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497000 ULTRA*LOG (DARPA) 2002
529887119

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066523	49-70-25-07-255	PC, IBM T40P LAPTOP	3438.00	10/06/2003	17 PN\$\$01ORDWAY	99-YDWA6
TOTAL ACQUISITION AMOUNT			3438.00			
TOTAL RECORDS			1			

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497000 STI/MAST:MOBILE AGENT BASED SECURITY TOOL
216847224

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066470	49-70-25-07-260	PC, DELL DIMENSION 8200	2738.16	10/24/2002	17 PN000101540000	G2BGX11
00 066487	49-70-25-07-260	PC, IBM T30 THINKPAD LAPTOP	3069.85	01/13/2003	17 PN000102320000	78-H5427
TOTAL ACQUISITION AMOUNT			5808.01			
TOTAL RECORDS			2			

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497000 APPLIC OF PRIN SEARCH METHODS STUDIES OF CLIMATE
516485177

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066524	49-70-25-07-265	PC, APPLE POWERBOOK LAPTOP	3227.00	10/07/2003	17 PN\$\$01ORDWAY	V7340F3MNRX
00 066528	49-70-25-07-265	PC, DELL PRECISION WORKSTATION 450N	3867.87	10/08/2003	17 PN\$\$01ORDWAY	68MFL31
TOTAL ACQUISITION AMOUNT			7094.87			
TOTAL RECORDS			2			

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497000 SYTRONICS HUMAN COMMAND / CONTROL
097621332

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066535	49-70-25-07-270	MONITOR, PLANAR FLAT PANEL	1287.91	11/14/2003	17 PN\$01ORDWAY	A595343S0412K0027
		TOTAL ACQUISITION AMOUNT	1287.91			
		TOTAL RECORDS	1			

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497000 NAVAL AUTOMATION & INFO MANAGEMENT TECHNOLOGY
387844039

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066506	49-70-25-07-271	PC, ALIENWARE LAPTOP	3472.05	08/05/2003	17 PN000102080000	NC56DS3E01546
00 066507	49-70-25-07-271	PC, DELL PRECISION 650 XEON/533	4133.20	06/18/2003	17 PN000102390000	B5G7X21
00 066508	49-70-25-07-271	PC, APPLE POWERBOOK LAPTOP	1902.95	06/23/2003	17 PN\$\$01ORDWAY	UV3240CNP4
00 066510	49-70-25-07-271	PC, IBM T40P LAPTOP	3722.00	06/23/2003	17 PN000102240000	KP-HWH82
00 066511	49-70-25-07-271	PC, DELL PRECISION 360 W/19" MONITR	1547.39	07/14/2003	17 PN\$\$01ORDWAY	5DLF231
00 066512	49-70-25-07-271	PC, DELL PRECISION 360 W/19" MONITR	1547.39	07/14/2003	17 PN\$\$01ORDWAY	6DLF231
00 066515	49-70-25-07-271	DISTRIBUTED COMPUTER CLUSTER	4243.86	08/11/2003	17 PN\$T01DR PRATT	
00 066516	49-70-25-07-271	PC, APPLE POWERBOOK LAPTOP	2718.00	08/08/2003	17 PN\$\$01ORDWAY	QT3300A5NWL
00 066531	49-70-25-07-271	PC, IBM THINKPAD T40LAPTOP	2269.26	10/24/2003	17 PN\$\$01ORDWAY	99-ZDAXB
00 066533	49-70-25-07-271	MONITOR, IBM THINKVISION L200P	1566.64	11/03/2003	17 PN\$\$01ORDWAY	66-B1831
00 068212	49-70-25-07-271	PRINTER, ZPRINTER 310 3D	37700.00	06/11/2003	17 PN000101070000	30109
00 068237	49-70-25-07-271	ROBOT PROTOTYPE, UNDERWATER	13183.72	07/01/2003	17 PN050002350000	

TOTAL ACQUISITION AMOUNT 78006.46

TOTAL RECORDS 12

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497000 PERSON-CENTRIC ECA
097621332

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 066525	49-70-25-07-272	PC, DELL PRECISION WORKSTATION	1643.67	11/12/2003	17 PN\$\$01ORDWAY	HFYPX21
		TOTAL ACQUISITION AMOUNT	1643.67			
		TOTAL RECORDS	1			

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497000 IBM LATIN AMERICA PROJECT QUORUM
439572508

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 052320	49-70-53-14-208	CAMERA SONY CCD TR 101	1310.15	01/11/1994	17 PN000101320000	251416
00 056211	49-70-53-14-208	PC WORKSTATION RISC SYSTEM	14495.00	03/18/1994	17 PN000102080000	MS70112625893
00 056214	49-70-53-14-208	MONITOR 21" COLOR PREMIER, IBM	2600.00	03/31/1994	17 PN000102550000	23-A3038
00 056219	49-70-53-14-208	PC PS/VP, P60/D IBM	5973.00	03/18/1994	17 PN**01CANAS	2362TMK
00 056222	49-70-53-14-208	MONITOR 21" COLOR PREMIER, IBM	2600.00	03/31/1994	17 PN000102500000	23-A3039
00 056223	49-70-53-14-208	PC PS/VP, LB-VIDEO, 486DX2 8MB	4670.00	03/31/1994	17 PN000102670000	23-DBHD9
00 056494	49-70-53-14-208	PC THINKPAD, 350C 250MB	6428.00	07/27/1994	17 PN000101340000	23-GR934
00 057298	49-70-53-14-208	MONITOR, 17" COLOR, IBM	1067.00	10/17/1995	17 PN000102330000	DD-17484
00 057656	49-70-53-14-208	MONITOR, COLOR, 20" IBM	2585.00	12/04/1995	17 PN000102520000	23-05278
00 057657	49-70-53-14-208	MONITOR, COLOR 20" IBM	2585.00	12/04/1995	17 PN000102080000	23-05274
TOTAL ACQUISITION AMOUNT			44313.15			
TOTAL RECORDS			10			

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497000 INST ON HUMAN & MACHINE COGNITION
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 052284	49-70-53-14-100	PC MACINTOSH QUADRA 840AV 230HD	4221.00	04/08/1994	17 PN000101260000	XB351L2QCD5
00 052602	49-70-53-14-100	RACET PCMS-SAMOE,OPTICAL DRIVE	4858.00	01/17/1990	17 PN004102330000	P0041446
00 053963	49-70-53-14-100	ERGOTRON WORK STATION	1417.25	10/12/1989	17 PN000101260000	
00 053964	49-70-53-14-100	ERGOTRON WORK STATION	1417.25	10/12/1989	17 PN000101260000	
00 055015	49-70-53-14-100	PRINTER APPLE LASERWRITER B032LL/A	1594.00	03/29/1991	17 PN**41DFRIEDRI	CA050P9U
00 055129	49-70-53-14-100	CAMCORDER CANON AI 8MM W/TRIPOD	1645.40	04/30/1991	17 PN000101050000	2120301468
00 056016	49-70-53-14-100	MONITOR APPLE MULTIPLE SCAN 20	1685.00	04/21/1994	17 PN000101040000	T14091171XY
00 056138	49-70-53-14-100	PC APPLE POWERBOOK 2089LL 540C	4458.00	07/11/1994	17 PN000101090000	FC425MQR28U
00 056244	49-70-53-14-100	PC APPLE MACINTOSH 8100/80	1869.00	03/28/1994	17 PN000101260000	XB411JLL178
00 056265	49-70-53-14-100	DRIVE RAVEN EXTERNAL Q8ES-2020R	1342.00	11/05/1994	17 PN000101320000	
00 057094	49-70-53-14-100	PC APPLE POWER MAC 9500	4835.00	07/24/1995	17 PN000101040000	XB5280E55UZ
00 057095	49-70-53-14-100	PC APPLE POWER MAC 9500	4835.00	07/24/1995	17 PN000101260000	XB5280DV5UZ
00 057620	49-70-53-14-100	MAC WALL MOUNT SOFTBOARD	3338.00	11/07/1995	17 PN000101370000	A0501646
00 058520	49-70-53-14-100	MONITOR, APPLE MULTIPLE SCAN 20	1765.00	04/18/1996	17 PN000102100000	S45476GS584
00 058551	49-70-53-14-100	TAPE DRIVE EXTERNAL	2078.05	05/06/1996	17 PN000102080000	8522693
00 058637	49-70-53-14-100	PC ACCESS SERVER CISCO	3766.75	06/13/1996	17 PN000101050000	25557454
00 058996	49-70-53-14-100	LANROVER, SHIVA 8E 8 PORT	2639.88	08/20/1996	17 PN000101160000	HE203160
00 059697	49-70-53-14-100	HUB, SUPERSTACK II 100TX	1131.30	07/09/1997	17 PN000102080000	6FU1038140
00 059698	49-70-53-14-100	HUB, SUPERSTACK II 100TX	1131.30	07/09/1997	17 PN000101050000	6FU1038294
00 059702	49-70-53-14-100	ROUTER - CISCO 2514 DUAL ETHERNET	3246.75	05/28/1997	17 PN000101050000	250025048
00 059844	49-70-53-14-100	TAPE DRIVE, 14GB 8MM UNIPACK	2741.25	07/07/1997	17 PN000102090000	724F14D7
00 060605	49-70-53-14-100	PC - DELL P6300/GXA/MT	2487.00	02/16/1998	17 PN007901100000	D2VDQ
00 060715	49-70-53-14-100	DRIVE JAZ 2GB EXTERNAL SCSI	1140.75	04/13/1998	17 PN000102240000	X14W05012W
00 060718	49-70-53-14-100	PRINTER APPLE LASERWRITER 8500	2554.50	04/07/1998	17 PN0001HALLWAY	BG7510FK9WX
00 060917	49-70-53-14-100	PC DELL P6400 GX1/MT	3499.00	06/08/1998	17 PN000102090000	EM2TR
00 060919	49-70-53-14-100	PC DELL P6400 GX1/MT	2707.00	06/08/1998	17 PN000101050000	EM2TX
00 060927	49-70-53-14-100	DISK 18.2 GBYTE 7200 RPM MULTI-PACK	4692.00	06/08/1998	17 PN000102090000	818G2184
00 060928	49-70-53-14-100	MONITOR IBM 20" COLOR	1626.56	06/09/1998	17 PN007901100000	1S65558032341189
00 060929	49-70-53-14-100	MONITOR IBM 20" COLOR	1626.56	06/09/1998	17 PN000102080000	1S65558032341202
00 060930	49-70-53-14-100	MONITOR IBM 20" COLOR	1626.56	06/09/1998	17 PN000101040000	1S65558032354709
TOTAL ACQUISITION AMOUNT			77975.11			
TOTAL RECORDS			30			

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497000 COGNITION INSTITUTE SRT SEED ACCOUNT
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 060025	49-70-53-14-200	PC - APPLE MAC POWERBOOK	2823.00	09/11/1997	17 PN000101310000	QF7122Q99ZD
00 060031	49-70-53-14-200	PRINTER - LASERWRITER 16/600 PS	1676.00	09/18/1997	17 PN007901900000	NV7160BM39M
00 061033	49-70-53-14-200	PROJECTOR BOXLIGHT 4000 W/CARRY CAS	4545.00	05/01/1998	17 PN000101090000	2J850757
TOTAL ACQUISITION AMOUNT			9044.00			
TOTAL RECORDS			3			

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497000 NIMA KNOWLEDGE BASED SYSTEMS
038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 059741	49-70-53-14-235	PC - DELL 6200/OP GXPRO	2854.00	06/09/1997	17 PN000101270000	99JSO
00 059899	49-70-53-14-235	MONITOR - IBM 20" COLOR	1858.10	07/30/1997	17 PN000102560000	23-36372
TOTAL ACQUISITION AMOUNT			4712.10			
TOTAL RECORDS			2			

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038387398

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 059959	49-70-53-14-241	PC - DELL XPS 266MHZ MINITOWER	3399.78	08/07/1997	17 PN000102670000	9ZRND
00 059960	49-70-53-14-241	PC - DELL XPS 266MHZ MINITOWER	3018.00	08/07/1997	17 PN000102090000	9ZRNZ
00 059961	49-70-53-14-241	PC - DELL XPS 266MHZ MINITOWER	3018.00	08/07/1997	17 PN000102080000	9ZRNL
00 060022	49-70-53-14-241	MONITOR - IBM P201 20" COLOR	2122.62	09/12/1997	17 PN000102670000	23-39321
00 060023	49-70-53-14-241	MONITOR - IBM P201 20" COLOR	1937.00	09/12/1997	17 PN000102080000	23-39314
00 060085	49-70-53-14-241	PC - DELL MMX XPS H266MHZ MINITOWER	2737.00	10/27/1997	17 PN000102080000	BVYJN
00 060471	49-70-53-14-241	PC - IBM THINKPAD 700 5/233 MMX	8035.35	12/18/1997	17 PN000101260000	78-3959
00 060873	49-70-53-14-241	PC DELL POWEREDGE 4200	11745.85	06/08/1998	17 PN000101280000	EMVFJ
00 061188	49-70-53-14-241	PC IBM THINKPAD 770ED LAPTOP	5866.90	07/30/1998	17 PN000102630000	
00 061313	49-70-53-14-241	PC, DELL 6450 PII/MT WORKSTATION	3585.00	10/09/1998	17 PN000102390000	GMBWD
00 061319	49-70-53-14-241	PC, DELL 6450 PII/MT	2671.00	10/14/1998	17 PN000102650000	GMJGG
00 061320	49-70-53-14-241	PC, DELL 6450 PII/MT	2671.00	10/14/1998	17 PN000102080000	GMJGD
00 061321	49-70-53-14-241	PC, DELL 6450 PII/MT	2671.00	10/14/1998	17 PN000102670000	GMJGC
00 061378	49-70-53-14-241	MONITOR, SONY 21"	1653.00	11/30/1998	17 PN000102210000	S01-2701174-8
00 061379	49-70-53-14-241	MONITOR, SONY 21"	1653.00	11/30/1998	17 PN000102650000	S01-2701138-8
00 061380	49-70-53-14-241	MONITOR, SONY 21"	1653.00	11/30/1998	17 PN000102670000	2705365
00 061894	49-70-53-14-241	PROJECTOR, XGA DLP W/ZOOM HI RESOLU	5154.22	04/12/1999	17 PN000101090000	3MW91300023
00 061933	49-70-53-14-241	MONITOR, SONY 21"	1338.28	01/25/1999	17 PN**01STILL	(1S)0170186109
00 061992	49-70-53-14-241	CAMCORDER, SONY DIGITAL	3199.99	02/12/1999	17 PN000100610000	90713
00 061993	49-70-53-14-241	VCR, SONY	1049.99	02/12/1999	17 PN000101050000	809960
00 062040	49-70-53-14-241	PC, APPLE POWER MAC G3	3504.76	03/11/1999	17 PN000101280000	XA9094FGEWD
00 062041	49-70-53-14-241	PC, APPLE POWER MAC G3	1565.00	03/11/1999	17 PN007901960000	XA9093T1EWD
00 062096	49-70-53-14-241	PC, DELL DIMENSION XPS	2779.00	03/29/1999	17 PN000101050000	13X1E
00 062297	49-70-53-14-241	PC, IBM THINKPAD 770ED LAPTOP	5504.70	03/25/1999	17 PN**01STILL	78-G1870
00 062372	49-70-53-14-241	PC, IBM THINKPAD 600E LAPTOP	2887.76	04/06/1999	17 PN000101090000	1S26453AU78NCG64
00 062427	49-70-53-14-241	PC, DELL DIMENSION XPS	2603.00	05/03/1999	17 PN000102400000	01GBG
00 062484	49-70-53-14-241	MONITOR, SONY 21"	1124.00	05/17/1999	17 PN000102380000	7023982
00 062918	49-70-53-14-241	BACKUP SYSTEM FOR MAC DESKTOP	7567.56	08/02/1999	17 PN000102090000	910949720
00 062955	49-70-53-14-241	PC, DELL DIMENSION XPS T550	2280.00	08/09/1999	17 PN000101520000	34U7I
00 062957	49-70-53-14-241	BACK-UP SYSTEM FOR PC	8936.50	08/12/1999	17 PN000101280000	920139608
00 063018	49-70-53-14-241	MONITOR, MITSUBISHI 22"	1104.00	09/28/1999	17 PN000102310000	S904002535
00 063019	49-70-53-14-241	MONITOR, MITSUBISHI 22"	1104.00	09/28/1999	17 PN000102080000	S904002723
00 063020	49-70-53-14-241	PC, DELL DIMENSION XPS PIII	2168.00	09/28/1999	17 PN000102080000	5U2CJ
00 063021	49-70-53-14-241	PC, DELL DIMENSION XPS PIII	2168.00	09/28/1999	17 PN000102080000	5U2CQ
00 063022	49-70-53-14-241	PC, DELL DIMENSION XPS T600 PIII	2178.00	09/29/1999	17 PN000101040000	5U2C2
00 063023	49-70-53-14-241	PC, DELL DIMENSION XPS T600 PIII	2178.00	09/29/1999	17 PN000102080000	5U2C7
00 063027	49-70-53-14-241	MONITOR, SONY 21"	1694.00	10/04/1999	17 PN000102080000	2707565
00 063028	49-70-53-14-241	MONITOR, SONY 21"	1694.00	10/04/1999	17 PN000102080000	2707343
00 063468	49-70-53-14-241	PC, MITSUBISHI DIAMOND PLUS 100E	1074.97	08/23/1999	17 PN000101260000	S801003073
00 063563	49-70-53-14-241	PC, DELL DIMENSION XPS PIII	2081.00	12/03/1999	17 PN000102510000	95MNI
00 063564	49-70-53-14-241	PC, DELL DIMENSION XPS PIII	2081.00	12/03/1999	17 PN000102570000	95MNE

TOTAL ACQUISITION AMOUNT 127457.23

TOTAL RECORDS 41

JANUARY 06, 2004

497000 EXPLANATION & COLLABORATION THROUGH CONCEPT MAPS
439572508

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 058536	49-70-53-14-257	PC POWER MACINTOSH M4423LL/A	13109.65	04/22/1996	17 PN000101090000	XB6080055UZ
00 061336	49-70-53-14-257	PC, APPLE POWER MAC G3 MINITOWER	2843.00	10/12/1998	17 PN000101050000	XA8411WUD8G
00 061358	49-70-53-14-257	PC, APPLE POWER MAC G3	2708.00	11/05/1998	17 PN000101090000	XA84312CD8G
00 061359	49-70-53-14-257	PC, APPLE POWER MAC G3	2708.00	11/05/1998	17 PN000101030000	XA84312FD8G
00 063957	49-70-53-14-257	PC, APPLE POWERBOOK G3 Z00X	2879.00	01/07/2000	17 PN000102630000	QT95000BFRJ
00 064123	49-70-53-14-257	PC, IBM THINKPAD 600X LAPTOP	3823.27	04/03/2000	17 PN000102630000	78-VNLT7
00 064124	49-70-53-14-257	PC, IBM THINKPAD 600X LAPTOP	3823.27	04/03/2000	17 PN000102390000	78-VNLX8
00 064478	49-70-53-14-257	PRINTER, PRIMERA/FARGO SIGNATURE	1273.66	05/25/2000	17 PN000101240000	2000400187
00 064966	49-70-53-14-257	PC, APPLE POWER MAC G4 W/17" MONITR	5893.00	12/27/2000	17 PN000101280000	XB03305BK53
00 064967	49-70-53-14-257	PC, APPLE POWERBOOK	3329.00	12/27/2000	17 PN000101260000	QT033065HKE
00 064968	49-70-53-14-257	PC, APPLE POWER MAC G4	2339.00	12/27/2000	17 PN000102090000	XB03304WK53
00 064969	49-70-53-14-257	PC, POWER MAC G4 CUBE W/15" MONITOR	3022.00	12/27/2000	17 PN000102570000	XA034021K5F

TOTAL ACQUISITION AMOUNT 47750.85

TOTAL RECORDS 12

to Agreement

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49700000000

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JANUARY 06, 2004

497000 OZ, A COMPUTER BASED HUMAN-CENTERED SYSTEM
219646063

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 061200	49-70-53-14-259	MONITOR, SONY 21 INCH	1320.00	07/28/1998	17 PN000101260000	SO1-7003126-5
00 061201	49-70-53-14-259	MONITOR, SONY 21 INCH	1320.00	07/28/1998	17 PN000101260000	SO1-7003127-6
00 061202	49-70-53-14-259	MONITOR, SONY 21 INCH	1320.00	07/28/1998	17 PN000101260000	SO1-7003120-*
00 061203	49-70-53-14-259	PC, DELL P6400 GX1/MT+	2878.00	08/03/1998	17 PN000101260000	FLJ8N
00 061223	49-70-53-14-259	MONITOR, VIEWSONIC VPA 15"	1324.58	08/13/1998	17 PN000101350000	EC82810437
00 061244	49-70-53-14-259	PC, APPLE G3 MINITOWER	3549.00	08/12/1998	17 PN000101260000	XA831390D2K
00 061252	49-70-53-14-259	PC, APPLE MAC MINITOWER G3 MT/300	2951.00	09/01/1998	17 PN000101260000	XA832055D2K
00 061254	49-70-53-14-259	FLIGHT CONSOLE	3973.86	08/21/1998	17 PN000101260000	9784
00 061272	49-70-53-14-259	PC, APPLE POWERBOOK G3/292/64/4	4749.00	09/01/1998	17 PN000101370000	CK83201DDG5
00 061315	49-70-53-14-259	MONITOR, SONY 21" GDM-500PS	1329.00	12/10/1998	17 PN000101260000	017008398L
00 061682	49-70-53-14-259	SHUTTER DRIVER TIMER, T132	1185.00	10/15/1998	17 PN000101260000	
00 061693	49-70-53-14-259	PC, IBM THINKPAD 770E P266	4199.00	10/16/1998	17 PN000101350000	
00 061697	49-70-53-14-259	FLIGHT SIMULATOR	32813.40	10/13/1998	17 PN000101240000	
TOTAL ACQUISITION AMOUNT			62911.84			
TOTAL RECORDS			13			

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497000 INTELLIGENT HUMAN COMPUTER INTERFACES-ROTORCRAFT
363667617

ITEM NUM	ORG LVLS 1-5	DESCRIPTION	ACQ AMT	REC DATE	LOCATION	SER NO
00 061479	49-70-53-14-260	OSCILLOSCOPE, 18CH MIXED SIGNAL	4037.60	01/04/1999	17 PN000102650000	US39440691
00 061927	49-70-53-14-260	MONITOR, SONY 21" COLOR	1653.00	01/15/1999	17 PN000102670000	2700975
00 064958	49-70-53-14-260	PC, DELL PRECISION 420 PIII	2233.68	11/09/2000	17 PN000102650000	GNWN501
00 065383	49-70-53-14-260	PC, APPLE POWERBOOK G4	3508.00	03/07/2001	17 PN000102560000	QT10838ZJBD

TOTAL ACQUISITION AMOUNT 11432.28

TOTAL RECORDS 4

**Addendum 1
to Agreement**

**ADDENDUM #1 TO AFFILIATION AGREEMENT
BETWEEN UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES AND
THE FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION**

This Addendum #1 to the Affiliation Agreement Between The University of West Florida Board of Trustees and The Florida Institute for Human and Machine (“Addendum #1”) is an addendum to that certain Affiliation Agreement entered into by and between the University of West Florida Board of Trustees (“University”) and the Florida Institute for Human and Machine Cognition (“FIHMC”) executed on April 30, 2004 (“Affiliation Agreement”).

NOW THEREFORE, in order to clarify and further develop the Affiliation Agreement and for valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

Both parties reaffirm the language and intent of the Affiliation Agreement and that:

1. The Legislatively appropriated earmarked funds, the Local Initiatives appropriation funds, and the Lukeion appropriation and all other state funds currently appropriated to the University ultimately shall be retained by the University, and

2. State funds given to FIHMC pursuant to the Affiliation Agreement and this Addendum #1 will be permanently reduced dollar-for-dollar as the State of Florida appropriates recurring funds to, or for the benefit of, FIHMC, and

3. FIHMC commits to the University that it is not FIHMC’s intent to actively seek monies that currently flow into the University and that FIHMC will actively express their opposition to any Legislative reduction of the University’s appropriations or reallocations of the University appropriations from the University to or for the benefit of FIHMC or any other entity, as retention of those funds by the University is a material consideration in determining the amount of University funds to be given to FIHMC and in agreeing to other terms of the Affiliation Agreement. Both parties agree to share their Legislative agendas annually.

I.-A. State Funds appropriated to the University that will be provided to FIHMC. The following include any and all of the University State Funds/Accounts (“*State Funds”) that FIHMC will have access to pursuant to the Affiliation Agreement. As to all State Funds made accessible to FIHMC, the amounts provided below will only be provided to FIHMC if and to the extent they are actually received by the University. In addition, such amounts will be reduced dollar-for-dollar as state appropriations are made to or for the benefit of FIHMC.

**State Funds mean any and all moneys appropriated to the University, including, but not limited to, existing legislatively appropriated moneys to the University earmarked for the use of IHMC; the Local Initiatives appropriation and the “Lukeion” appropriation.*

I.-A.1. Legislatively appropriated earmarked funds. FIHMC will have access to the funds provided in the following appropriations: 1989/90 -HB 1750 Section 1. Specific Appropriation 634A State University System High-Tech Research Enhancement (“1989/90 Appropriation”), and see 2001/02 -Conference Report on SB 2000: General Appropriations for 2001-02- May 1, 2001, Section 2, Specific Appropriation 194 (“2001/02 Appropriation.”) The total of the

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appropriation that originally came from the 1989/90 and 2001/02 appropriations equals \$800,000.

I.-A.2. **Local Initiatives Appropriation.** FIHMC will have access to \$425,000 subject to the dollar-for-dollar reduction.

I.-A.3. **Lukeion Appropriation.** FIHMC will have access to a maximum amount of \$50,000 of the 1998/99-Conference Report on House Bill 4201 Specific Appropriation 179 for Seaside, Florida ("Lukeion" Appropriation) each fiscal year. The amount accessible to FIHMC will be reduced dollar-for-dollar as Legislative appropriations are made to or for the benefit of FIHMC. This account will be retained at the University. FIHMC's use of funds will be consistent with legislative intent. FIHMC will give the University billing as co-sponsor for those events for which these moneys are spent.

I.-A.4. **University Discretionary Funds.** FIHMC will have access to a maximum of:

FY 04/05-- \$406,000- \$68,500 approximately [*pro-rata portion of the costs for salary and benefits of tenured faculty member returning to the University*] = \$337,500

FY 05/06-- [(\$406,000- \$137,000 [*approximate-cost for entire salary and benefits of tenured faculty member returning to the University*]) / 2]=\$134,500

FY 06/07-- \$0

Note: Discretionary Funds are not subject to the dollar-for-dollar reduction.

I.-A.5. The total amount of State Funds to be provided to FIHMC by the University in fiscal year 2004-2005 is \$1,508,409 and the detail of that amount is described below.

Calculation of 2004/05 Distribution of State Monies:

Earmark Funds	\$ 800,000	
Local Initiative	425,000	
Discretionary Funds	<u>337,500</u>	
Subtotal	\$1,562,500	
Less: 03/04 budget reduction	(35,156)	* see below computation
Kolen transfer	<u>(68,935)</u>	
2004/05 Revised allocation	\$1,458,409	
Add: Lukeion	<u>+ 50,000</u>	
2004/05 State Monies	\$1,508,409	

Computation of Pro-Rata Budget Reduction:

Earmark Funds	\$ 800,000
Local Initiative	425,000
Discretionary Funds	<u>337,500</u>
Subtotal	\$1,562,500
University budget reduction	<u>x 2.25%</u>
Pro-Rated budget reduction	\$ 35,156

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In future years the Kolen transfer and FIHMC's proportionate share of the 2003/04 University budget reduction are ongoing reductions that will be applied before distribution of the State monies.

If any tenured faculty identified in paragraph 4. of the Affiliation Agreement ceases to be an IHMC employee and transfers back to the University as a non-IHMC employee, the State Funds provided to FIHMC will be reduced by the costs and expenses related to the employment of that tenured faculty member.

I.-B. **Non-State Funds.** Available to IHMC/FIHMC. The following include any and all non-state funds that will be made available to IHMC/FIHMC.

I.-B.1. **Funds residing in the Office of Sponsored Research.** Funds in the IHMC Seed Account and funds in the Grant/Contract Accounts awarded to the University for IHMC will be available to IHMC/FIHMC as provided in the attached Working Capital Procedure ("Attachment 1 to Addendum #1 to the Affiliation Agreement.")

I.-B.2. **Funds residing in the University of West Florida Foundation, Inc.** ("the UWF Foundation") or provided by the UWF Foundation. The following are any and all accounts or monies that FIHMC will have access to in the UWF Foundation; however, existing and future specific gifts designated by the donor for the use of FIHMC/IHMC through the UWF Foundation, Inc., shall continue to be provided to FIHMC/IHMC by the UWF Foundation.

I.-B.2.a. **Settlement Funds.** FIHMC will have access to the remainder of the \$200,000 amount that was provided to IHMC/FIHMC by the UWF Foundation on behalf of the University pursuant to a Settlement Agreement fully executed on or about September 2, 2004, between the University Board of Trustees, the Institute for Human and Machine Cognition and the University of West Florida Foundation, Inc. The funds may only be expended for those purposes outlined in the Settlement Agreement and spent in accordance with the UWF Foundation's spending policy. The Settlement Agreement is attached as "Attachment 2 to Addendum #1 to the Affiliation Agreement."

I.-B.2.b. **Supplement Funds.** Pursuant to a "Resolution to Provide Transitional Support to FIHMC Approved by the UWF Foundation Executive Committee," the UWF Foundation has provided \$35,000 to FIHMC Board of Directors Chair. The letter and Resolution are attached as "Attachment 3 to Addendum #1 to the Affiliation Agreement."

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I-B.2.c. **Eminent Scholars/Pace Scholars.** IHMC employees Patrick Hayes, Clark Glymour, Henry Kyburg, and James Allen ("Recipients") will continue to have access to \$8,000 per Recipient/per year to be used for travel and research related expenses only, in accordance with the underlying gift agreement and donor requirements.

The total amount accessible to the IHMC Recipients for fiscal year 2004/2005 is limited to \$32,000. Access to that account by each individual Recipient will cease at the time the Recipient is no longer a 100% University employee. The total maximum amount provided in each fiscal year will be reduced by \$8,000 for each Recipient that is no longer a 100% University employee. The Eminent Scholars Account will be retained at the University. No carryover of funds remaining at the end of each fiscal year is permitted, nor is FIHMC permitted to reassign these awards to other employees.

I-B.3. **Funds Residing in the UWF Research Foundation, Inc.**

I-B.3.a. **Grant/Contract-EPRI IV Browns Ferry.** Only funds received by the Research Foundation will be provided to IHMC and IHMC/FIHMC will comply with and be responsible for all the terms of the underlying grant/contract.

I-B.3.b. **IHMC Residual Account.** It is not possible to ascertain the final balance in the IHMC Residual Account at this time. Both parties agree to abide by the final decision of the Research Foundation Board of Directors. FIHMC will be permitted access to any funds remaining in the account. In the event of a deficit balance in the account, FIHMC will reimburse the Research Foundation the appropriate amount. The target timeframe for calculation of the amount in this account is March 31, 2005.

II. Employment Matters.

II.-A. **Transition of Employees.**

II-A.1. **University employees assigned to IHMC that are named in University/ IHMC grants or contracts** will be transitioned as follows: as FIHMC receives awards, the principal investigator and all associated staff will be moved from the University's employment to FIHMC's employment, provided this does not jeopardize any current IHMC awards. The target date to transition all contract and grant employees from the University to FIHMC is June 30, 2006.

II-A.2. **Other UWF employees assigned to IHMC.** Employees not named in IHMC grants or contracts will be transitioned as follows: The target date to transition all IHMC employees not under contract and grants from the University to FIHMC is June 30, 2006. After June 30, 2005, at such time as FIHMC has moved employees over to FIHMC's employ, the University will transfer the appropriate share of IHMC/FIHMC's state budget allocation less the Lukeion allocation, to FIHMC upon receiving the cash releases from the State of Florida.

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II-A.3. Chargeback Procedures. For existing contractual awards during the transition period, the attached UWF/FIHMC CHARGE-BACK PROCEDURE For Existing Contractual Awards, "Attachment 4 to the First Addendum to the Affiliation Agreement," will be followed.

II.-A.4. Allocation of responsibilities. FIHMC/IHMC is responsible for following the University's Human Resources Personnel polices and procedures. IHMC is responsible for providing appropriate notices of termination, etc., to such employees in consultation with the University and in accord with the University and the University Human Resource Personnel rules and policies. Failure to do so will result in IHMC being responsible for all costs associated with or related to grievances or claims.

IHMC is responsible for paying any unemployment and continued cost of employment for University employees assigned to IHMC. The University will be responsible for providing timely notice of any unemployment claims to IHMC and allowing IHMC to defend against such claims.

However, as provided in Attachment A to the Affiliation Agreement, "*The costs of providing such employment and benefits will be paid for out of IHMC funds; to the extent such funds are insufficient to cover such costs, FIHMC shall be responsible for paying these costs.*"

III. Administrative Services.

III.-A. Transition of Duties. Administrative Services duties will be transitioned to FIHMC/IHMC as follows.

III.-A.1. Existing Grant/Contract Related Services. The Office of Research will continue to provide training of FIHMC/IHMC employees as to certain pre-award and post-award activities so that FIHMC/IHMC may assume those duties. The University will also continue to provide administrative services for existing IHMC awards with the target date for transitioning all services for these awards to FIHMC/IHMC by June 30, 2006, to the extent permitted by the respective funding agency.

III.-A.2. Non-Grant/Contract Related Services. For FIHMC/IHMC activities that are not grant/contract related, the University will continue to provide administrative services for those operations outlined below until the target date of June 30, 2006. Specifically, they are as follows:

- i. For personnel/human resources/payroll operations, the target date is June 30, 2006.
- ii. For procurement activities (purchasing), the target date is June 30, 2006.
- iii. For accounting services, the target date is June 30, 2006.
- iv. For all other services the target date is June 30, 2006.

IV. Intellectual Property.

IV.-A. **Existing Intellectual Property.** The Parties agree that the University owns all intellectual property developed by IHMC employees while employed by UWF ("IP"), and that it is a mutual goal to maximize joint revenue. The University shall make exclusive licenses or assignments to FIHMC for the purposes of marketing or commercializing "A Computer Based Human-Centered Display System" (sometimes referred to as "Oz") and "Concept Mapbased Multimedia Computer System for Facilitating User Understanding of a Domain of Knowledge" (sometimes referred to as "Concept Map".)

With regard to any other IP developed by IHMC employees while employed by the University, the University shall make an exclusive license or assignment of any such IP disclosed by said University employees to FIHMC if at the time of the license or assignment those employees are still primarily employed by IHMC/FIHMC. The license or assignment will be made only after such IP has been appropriately disclosed and processed in accordance with the University of West Florida Intellectual Property Policy July 2002. The University may make an exclusive license or assignment of any other IP after it has been appropriately disclosed and processed in accordance with the aforesaid policy. The Parties also agree that:

Any such assignments or licenses will be exclusive for purposes of marketing or commercialization but will be subject to the following:

- Immediately following execution of this Addendum, a four person committee of the FIHMC Board of Directors will be established by the FIHMC Board of Directors to approve any and all marketing or commercialization of the aforementioned IP. This committee will be comprised of two members appointed by FIHMC and two members appointed by the University.
- All actions of the aforementioned committee must be taken with all four members of the committee being noticed of the meeting and present and voting, with three like votes required for approval of any matter brought before this committee. Committee members may vote in person or by phone.
- The committee will have the following responsibilities:
 - The committee must provide advance approval of all third party licenses or other legal instruments or agreements with third parties (collectively referred to as "third party agreements") for the commercialization of all University IP assigned or licensed to FIHMC for marketing or commercialization prior to the execution or implementation of said third party agreements.
 - The committee will periodically review the nature and extent of FIHMC's marketing efforts and the appropriateness and acceptability of the terms and conditions of any such third party agreements previously approved by the committee for purposes of improving future commercialization arrangements. Such review will occur no less frequently than twice a year.
 - The committee may be consulted by the Parties when defining the term "net income" in the underlying licenses or assignments between the University and FIHMC.

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to Addendum

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IV.-B. Future Intellectual Property.

IV.-B.1. Joint Research or Cooperative Agreements. For future joint research or cooperative agreements entered into by FIHMC and the University, the Parties will endeavor to agree to the following intellectual property clauses unless the joint research or cooperative agreement provides otherwise:

Future inventions or discoveries, patentable or not, arising from future joint research agreements between FIHMC and the University shall be jointly owned with ownership of 50% to each Party. Both the University and FIHMC agree to sign any and all documentation necessary and appropriate to achieve the commercialization of any such intellectual property arising from these future activities. Terms and conditions of licenses to any intellectual property commercialized under the Affiliation Agreement will be negotiated in good faith and agreed upon between the University and FIHMC in writing in advance.

IV.-B.2. Collaborative Research. In reference to **collaborative research**, the Parties will agree in advance, in writing to the appropriate specific financial and administrative arrangements as well as to intellectual property ownership. In general, and without limitation, the Parties will endeavor to agree to the following intellectual property clauses:

Each Party will notify the other of any future invention made pursuant to the collaborative research agreement within thirty (30) days after the receipt of an invention disclosure from the inventor. Additionally:

The University shall retain all rights to inventions or discoveries, patentable or not, conceived solely by the University using University employees and at its discretion, shall prepare and prosecute all related patent applications.

FIHMC shall retain all rights to inventions or discoveries, patentable or not, conceived solely by FIHMC using FIHMC employees and at its discretion, shall prepare and prosecute all related patent applications.

Both the University and FIHMC agree to sign any and all appropriate documentation necessary to achieve the commercialization of any intellectual property arising from activities performed under the collaborative research agreement. Terms and conditions of licenses to any intellectual property commercialized under the collaborative research agreement will be negotiated in good faith and agreed upon between University and FIHMC in advance.


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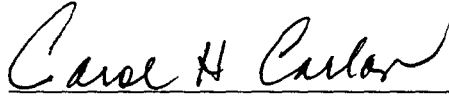
Attachment 2
to Addendum

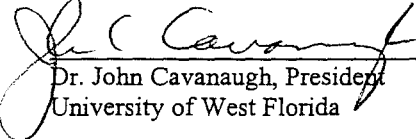
Attachment 3
to Addendum

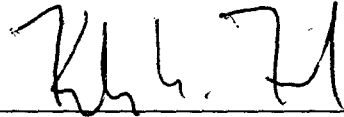
Attachment 4
to Addendum

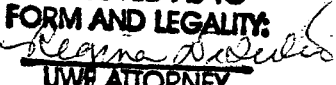
IN WITNESS WHEREOF, the parties hereby execute this Addendum #1 to the Affiliation Agreement.

 2/24/2005
K. C. Clark, Chair Date
University of West Florida
Board of Trustees

 _____ Date
Carol Carlan, Chair Date
Florida Institute for Human & Machine Cognition
Board of Directors

 2/17/05
Dr. John Cavanaugh, President Date
University of West Florida

 _____ Date
Dr. Ken Ford, Chief Executive Officer Date
Florida Institute for Human & Machine Cognition

APPROVED AS TO
FORM AND LEGALITY:

UWF ATTORNEY

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to Addendum

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WORKING CAPITAL AGREEMENT/PROCEDURE

Attachment 1 to Addendum #1 to Affiliation Agreement

The Florida Institute for Human and Machine Cognition, Inc. (formerly IHMC, a University Center of the University of West Florida) was created as a State of Florida Institute pursuant to F.S. 1004.447 and is established at the University of West Florida (host institution). In accordance with (7) (b) of that statute, *“The chief executive officer (for FIHMC) shall exercise the following powers and duties....Control the budget and the moneys appropriated or donated to the institute from private, local, state, and federal sources, as well as technical and professional income generated or derived from research activities of the institute.”* Also pursuant to the Affiliation Agreement, paragraph 6: *“subject to the authority granted to the University by relevant organizations, the FIHMC shall also have access to and use of accounts traditionally made available for IHMC’s use by the University: Seed Accounts, Foundation Accounts, Research Foundation Accounts, Pace Scholars Accounts, and Lukeion Accounts in the appropriate amounts.”*

Over the course of many years, IHMC has accumulated the balance of facilities and administrative costs (F&A) from grant activities that are currently on deposit in UWF bank accounts. These funds are used by UWF to meet the working capital requirements of existing IHMC grants (attached). The parties agree that there are associated risks involved in transferring existing grants to the newly formed corporation (FIHMC). The parties also agree that FIHMC requires its own working capital to obtain grants independently. In order to transfer the residuals held by UWF to FIHMC while continuing to administer FIHMC’s existing research awards (attached list with grant ending dates), UWF agrees to advance needed working capital for the administration of these grants subject to the following:

1. FIHMC agrees to invoice all grants in a timely fashion; this will be in advance or within 10 days of the agreed upon billing cycle with the agency so as to reduce the working capital required. (Attached is a list with billing cycle information). FIHMC agrees to provide a monthly accountability report reflecting the timeliness of invoicing and draw-down of grantor advances.
2. FIHMC agrees to compensate UWF for the use of its working capital by paying UWF interest on these funds based on the State Treasurer’s monthly interest rate (SPIA interest) applied to the average daily working capital extended to FIHMC for the preceding month.
3. UWF reserves the right to withhold IHMC’s F&A returns in order to correct cash deficits in any IHMC account to the degree of the deficit. UWF will provide FIHMC a 10-day written notice of the deficit (email will suffice) and give FIHMC the opportunity to rectify the deficit.

Attachment 2
to Addendum

Attachment 3
to Addendum

Attachment 4
to Addendum

4. The parties agree to assign to FIHMC any existing IHMC contracts and leases, if any, related to the following identified IHMC accounts. FIHMC agrees to close the following accounts [Cognition Institution SRT account]: 2507-200-22, 2503-201-22, 2506-202-22, 2506-203-22, 2506-204-22, 2506-205-22 and 2506-206-22. UWF reserves the right to withhold F&A distributions to FIHMC to the extent needed to finance the contracts or leases until the assignment is in effect and the account is closed. In addition, all state funds will be consolidated into one account; 2507-100-10 and charges will only be permitted in that account. FIHMC must retain a positive cash balance in this account at all times.
5. Beginning Jan. 1, 2005, UWF will submit to FIHMC the schedule of earned F&A costs for the preceding month within 10 days (or sooner) after receipt of the F&A costs from FIHMC and their approval and signature. UWF will process the distribution within 24 hours of receipt of the signed and reconciled schedule. The F&A will be calculated based on the 80% subject to the provisions in #2 and #3 above. UWF will also retain its (20%) share as is current policy. The 80/20 provision only applies to existing grants (attached list). Future splits of F&A on any new grants (including any existing grants on the attached list that are extended) will be negotiated on a case by case basis. {intent turn around as quick as possible from FIHMC and from UWF; UWF's 10 day period is not shortened by FIHMC's review.} Electronic transmissions will be accepted to the fullest extent possible.
6. UWF will provide FIHMC with a transfer of \$800,000 (\$300,000 +500,000) from IHMC Account (2507-200-22) [seed account], upon approval of this agreement.
7. Any future revisions related to the Working Capital procedures will be coordinated between the UWF Executive Assistant to the Provost and the FIHMC Chief Business Officer.

Attachment 2
to Addendum

Attachment 3
to Addendum

Attachment 7
to Addendum

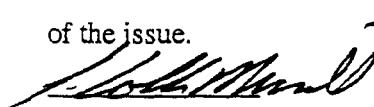


**Attachment 2
to Addendum**

SETTLEMENT AGREEMENT REGARDING INDIRECT COST FUNDS

This Settlement Agreement is between the University of West Florida Board of Trustees ("University"), The Institute of Human and Machine Cognition ("IHMC") and The University of West Florida Foundation, Inc. ("Foundation"). A disagreement has occurred over the distribution of \$589,054 of indirect cost funds from IHMC's grants and contracts for the time period beginning with the creation of IHMC and up to and including fiscal year 2002-2003 ("the issue"). In order to resolve the issue, the parties have agreed upon a full and final settlement of \$200,000 to the UWF Foundation earmarked for IHMC where by the Foundation has agreed to cover certain additional expenses of IHMC, not to exceed \$100,000 per fiscal year, until the total of \$200,000 has been paid.

The allowable expenses to be paid by the Foundation on behalf of IHMC are intended for lobbying expenses, public relations expenses, and certain consulting expenses related to the start up of The Florida Institute of Human and Machine Cognition ("FIHMC") provided such expenses are also in compliance with the Foundation's spending policy.

By their signatures below, the parties agree to this Settlement Agreement and conclusion of the issue.

		
J. Collier Merrill	Dr. Kenneth Ford	H. Britt Landrum, Jr.
Chairman	Director	President
University of West Florida	Institute of Human and	University of West
Board of Trustees	Machine Cognition	Florida Foundation, Inc.
Date <u>8/31/04</u>	Date <u>8-31-04</u>	Date <u>9-2-04</u>

Attachment 3
to Addendum

Attachment 4
to Addendum

December 15, 2004

Ms. Carol Carlan
President
Wachovia Bank
P.O. Box 12750
Pensacola, FL 32591-2750

Dear Carol:

On behalf of the UWF Foundation, it is my pleasure to enclose a check payable to FIHMC from the UWF Foundation in the amount of \$35,000. As stated in the attached resolution, this is one-time support for the transition of IHMC to FIHMC.

On behalf of the UWF Foundation, best wishes to you and the Institute.

Sincerely,

H. Britt Landrum
President

HBL/ad

cc: K.C. Clark
Eric Nickelson
Dr. John Cavanaugh
Sheri Pope

UNIVERSITY OF WEST FLORIDA
FOUNDATION, INC.
C/O UNIVERSITY OF WEST FLORIDA
PENSACOLA, FL 32514

BANK OF PENACOLA
BUILDING 22 THE COMMONS
PENSACOLA, FLORIDA 32504

63-814/632

1248-23940-24

43631

12/17/2004

*****35,000.00

DATE

AMOUNT

** Thirty Five Thousand Dollars and 00 Cents **

PAY
TO THE
ORDER
OF

FLORIDA IHMC
40 SOUTH ALCANIZ
PENSACOLA

FL 32502

Mike Hill

Heather Sanderson

AUTHORIZED SIGNATURE

⑈043631⑈ ⑆063208140⑆ 46 008 7⑈

Resolution to Provide Transitional Support to FIHMC
Approved by UWF Foundation Executive Committee (December 10, 2004)

The executive committee of the UWF Foundation hereby approves the request of the University to assist with costs for the transition of IHMC to FIHMC under the following conditions:

- \$35,000 will be transferred from an unrestricted account in the UWF Foundation to the IHMC account within the Foundation. Then, a check made out to FIHMC in the amount of \$35,000 will be sent to the FIHMC Board Chair, along with a letter of transmittal and a copy of this resolution. K.C. Clark and Eric Nickelson will be provided with a copy of the letter and resolution.

- This support for the transition from IHMC to FIHMC is one-time support only, in recognition of the special needs and costs associated with the start-up of a new, independent entity, and the UWF Foundation will not consider similar requests in the future. Use of the funds shall be in the discretion of the FIHMC Board.

UWF/FIHMC CHARGE-BACK PROCEDURE
For Existing Contractual Awards
Attachment 4 to Addendum #1 to the Affiliation Agreement

The purpose of this document is to outline the essential points to be included in an overall charge-back procedure mutually agreed to by University of West Florida (UWF) and Florida Institute of Human and Machine Cognition (FIHMC) also known as the "parties". Upon agreement on this initial outline, a formal procedure will be prepared for final approval by the parties.

Background

FIHMC is a 501 c (3) corporation newly authorized by the Florida legislature [F.S. 1004] and is to be affiliated with the University of West Florida. IHMC is a research institute within UWF with staff employed by UWF. FIHMC and UWF are cooperating to ensure a smooth transition for employees to migrate from UWF to FIHMC employment.

Current Status

FIHMC will be funded in the future primarily through contracts and grants awarded to it by federal agencies, state agencies, and private foundations/corporations. It will maintain a strong affiliation with UWF and may conduct joint research initiatives as may be agreed to by the parties.

It is anticipated that FIHMC will begin receiving research awards during Dec. 2004- Jan. 2005. These awards will be administered under the federal requirements of OMB Circular A-122 applicable to not-for-profit corporations. The current employees of UWF will be phased into FIHMC employment status as new research awards are received by FIHMC. These FIHMC employees will continue to perform contracted duties and responsibilities under research awards made previously to UWF. UWF awards are administered under OMB Circulars A-21, Cost principles for Educational Institutions; A-110, Uniform Administrative Requirements; A-133, Audits. FIHMC and UWF intend to provide a means for FIHMC employees to continue to work on UWF grants. They intend to provide a means to compensate FIHMC for that work. Further, they intend to provide for FIHMC to charge other expenditures to their financial accounting system and charge back those costs to UWF.

Points of Agreement

UWF and IHMC agree to cooperate during the transition period to complete existing UWF contractual awards and to assign costs for personnel compensation and other budgeted costs to these awards in compliance with OMB Circular A-21. This cooperative arrangement set forth in items 1-17 will be based upon the contractual provisions of the awards. The parties agree to approach the appropriate cognizant and

granting agencies to obtain approval of this chargeback procedure. Department of Health and Human Services (DHHS) is the cognizant UWF agency and Office of Naval Research (ONR) is the cognizant FIHMC agency. Granting agencies are identified in the individual awards. The following key points will be incorporated into a charge-back procedure approved by the parties:

1. FIHMC will be responsible for making salary and fringe benefit compensation payments to appropriate employees and for other direct expenditures authorized in the budgets of UWF research awards. Accounting, recording, funding, and reporting of these expenditures will be outside the UWF financial accounting system and will be maintained by FIHMC in their financial accounting system.
2.
 - a. FIHMC will provide UWF with a detailed invoice by award, account, and commodity code by the 10th of each month for actual contractual costs incurred during the prior month. Support documentation for these costs will be maintained at FIHMC. Invoices will include the Banner fund number, project name, date, contact person, and authorization. Electronic transmissions to the extent possible will be used.
 - b. Invoices will include an *information column* identifying the appropriate facilities and administrative (F&A) costs related to the direct expenditures as calculated by the FIHMC financial accounting system. F&A costs *will not be paid* by the invoice process but rather through the normal monthly distribution system. Banner will calculate the F&A costs based on keyed expenditures and applicable F&A rates. In the event that the Banner calculated costs and the FIHMC information costs are in disagreement, FIHMC and UWF will cooperate to reconcile the differences. Related F&A distributions will be withheld to the extent of the difference until the reconciliations are complete. FIHMC will maintain the source documents, general ledgers, and other detail necessary to comply with any audit requirements.
 - c. UWF will remit payment to FIHMC within 10 business days after receipt and approval of invoice. A copy of the invoice shall be submitted to the Office of Research concurrently with the submittal to the Procurement & Financial Services Office.
3. Fringe Benefits reimbursements shall be in accordance with the amounts budgeted in the awards provided that IHMC's actual direct costs are not of lesser amounts. Payment of workers compensation and unemployment payroll taxes shall be the responsibility of FIHMC, effective the date of the employee's transfer to FIHMC employment. UWF will reimburse FIHMC for workers compensation and unemployment payroll taxes up to the amount budgeted in the award. Terminal leave (annual and sick) for which employees are eligible at time of separation will be paid from the appropriate UWF fringe benefit reserves.

4. FIHMC will submit to UWF time and effort reports which are in compliance with OMB Circular A-21 and university requirements. Receipt of these reports will be consistent with time requirements established for all UWF departments. FIHMC will submit to UWF on a monthly basis all time and effort reports supporting employee charges to research awards as required by Circular A-122.
5. F&A will be processed in accordance with the F&A rate identified in the award and only for allowable transactions.
6. Both parties agree to observe all terms and conditions of research awards in completing their contracted responsibilities.
7. FIHMC agrees to be responsible for any cost increases that it may authorize above the approved budget of each award and will account for them separately to ensure auditability of award costs.
8. FIHMC will utilize its best efforts to successfully complete all of its employee and administrative responsibilities as required by UWF policies and procedures and OMB Circulars A-21, A-122, A-110, and A-133. FIHMC agrees to comply with UWF applicable assurances, certifications, policies, and procedures related to contractual award administration as required by OMB. FIHMC assumes all responsibility for determining allowable costs for awarded projects covered under this agreement. In the event there is conflict between A-21 and A-122 on the existing grants, A-21 will prevail.¹
9. All projects administered under this agreement are subject to the University's obligations under Chapter 119, Public Records. FIHMC agrees to comply with these obligations.
10. FIHMC will make no assignments, sub-contracts, or other written agreements for any project administered under this agreement without the written permission of UWF.
11. UWF IHMC proposals submitted and not yet awarded as of November 1, 2004, are not included in this agreement. Administration of these proposals will be determined on a case-by-case basis.
12. Upon request by UWF, FIHMC agrees to make available all documents related to this agreement for audit, inspection, and review and copying by duly authorized personnel.

¹ FIHMC will be responsible for all disallowances, penalties, overdrafts, legal fees, liabilities and other costs associated with implementation of this agreement. UWF's first recourse will be to withhold all such costs from F&A distributions. FIHMC will maintain insurance sufficient to meet FAR requirements and name UWF as an additional insured, when required by a sponsored award.

13. FIHMC and UWF agree to make their best efforts to transfer any awards identified in this agreement to FIHMC whenever the PI of the award becomes an employee of FIHMC.
14. It is expected that this agreement will terminate in approximately 12 to 18 months, at which time FIHMC will make its best effort to formally transfer any outstanding awards to FIHMC.
15. In the event that either party cannot meet the material obligations detailed in this agreement, both parties will work in cooperation to remedy such obligations to the benefit of both parties. If both parties cannot agree on an equitable settlement, then either has the right to terminate this arrangement upon giving 30 days written notice.

Institute for Human and Machine Cognition, Inc.
and the
University of West Florida
2022 Certification

**1004.447 (9) Institute for Human and Machine Cognition, Inc.
Certification**

On behalf of The Board of Trustees of the University of West Florida, based upon our knowledge and belief we the undersigned certify that the Board has reviewed the most recent Florida IHMC financial audit and the accompanying representations. The Florida Institute of Human and Machine Cognition and its authorized subsidiaries are complying with 1004.447 Florida Statutes and are acting in the best interests of the state.

Certify: _____ Date: _____

President

Certify: _____ Date: _____
Chairman, UWF Board of Trustees

**UWF Board of Trustees Meeting
Audit & Compliance Committee
February 17, 2022**

Issue: Digital Transformation Program

Proposed Action: Informational

Background Information: WUWF has been selected as one of 75 public media stations nationwide to participate in the Digital Transformation Program developed by the Poynter Institute for Media Studies to assist, educate, and coach public media senior leaders and their staff on the best strategies and tactics to transform their organization's digital operations and culture.

Implementation Plan: The Poynter Institute is dividing the stations into four staggered cohorts. WUWF is part of the first cohort of stations who began the nine-month program in late January.

Fiscal Implications: The training is funded by the Corporation for Public Broadcasting.

Supporting documents: Digital Transformation Announcement

Prepared by: Pat Crawford, WUWF Executive Director
(850)324-0077
Pcrawford@uwf.edu

Facilitator/Presenter: Pat Crawford, WUWF Executive Director

WUWF Selected for Public Media Digital Transformation Program
CPS-funded training to foster digital innovation

WUWF is among 75 public media stations selected to participate in the Digital Transformation Program, a virtual program developed by the Poynter Institute to educate, assist, and coach public media senior leaders and their staff on the best strategies and tactics to transform their organization's digital operations and culture. The training is funded by the Corporation for Public Broadcasting (CPB).

"Being selected for this program is a tremendous opportunity for WUWF," said Pat Crawford, WUWF Executive Director. "We have a talented, versatile and capable staff who understands the importance of transforming our organization to become digital-first and audience-centric. We look forward to developing a well-constructed digital strategy and executing it successfully, creating greater opportunities for meaningful engagement with our audiences."

The program includes online coaching and training to Executive Director Pat Crawford and staff members to accelerate their digital transformation efforts.

"CPB's commitment to advancing innovation and diversity continues to be reflected through our strategic investments helping system leaders advance a digital-first, audience-centric approach," said Patricia Harrison, CPB president and CEO. "The program will provide coaching and resources to help stations become more agile and leverage digital content, platforms, and data to grow and engage new and existing public media audiences."

In addition to one-on-one and peer group coaching sessions, the program will include a series of educational webinars, work exercises, and resource materials that span the program curriculum. The program will be delivered to four groups of up to 20 public media leaders and their station's personnel at a time. The groups will have staggered start and end dates over the course of two years, with a new group starting every three months.

"The selected participants are some of the nation's most trusted sources citizens turn to for local news and information," said Poynter President Neil Brown. "Our partnership with CPB will help public media outlets build digital-first strategies that inspire an even greater - and more sustainable - connection to grow with their communities."

The stations selected, from Alaska to Florida, Southern California to Maine, include 40 public radio stations, 16 public television stations and 19 joint licensees. They will join the five National Multicultural Alliance Organizations - Black Public Media, the Center for Asian American Media, Latino Public Broadcasting, Pacific Islanders in Communications, and Vision Maker Media - to form four cohorts of 20 public media

leaders, who will participate in the nine-month program. The first cohort will begin training in January.

###

AboutCPB

The Corporation for Public Broadcasting, a private, nonprofit corporation created by Congress in 1967, is the steward of the federal government's investment in public broadcasting. It helps support the operations of more than 1,500 locally managed and operated public television and radio stations nationwide. CPB is also the largest single source of funding for research, technology and program development for public radio, television, and related online services. For more information, visit cpb.org, follow us on Twitter [@CPBmedia](https://twitter.com/CPBmedia), [Facebook](https://www.facebook.com/CPBmedia) and [LinkedIn](https://www.linkedin.com/company/cpb) and [subscribe](#) for email updates.

AboutWUWF

WUWF Public Media is a listener supported public radio station licensed to the Board of Trustees of the University of West Florida, located in Pensacola, Florida. Broadcasting since January 1981, WUWF FM's main signal is broadcast on 88.1 FM, wuwf.org and the WUWF Mobile App allowing the listener to customize programming preferences and access web only content, providing enhanced information, education and entertainment.

About The Poynter Institute

The Poynter Institute for Media Studies is a global leader in journalism education and a strategy center that stands for uncompromising excellence in journalism, media, and 21st-century public discourse. Poynter faculty teach seminars and workshops at the Institute in St. Petersburg, Florida, and at newsrooms, conferences, and organizations around the world. Its e-learning division, News University, offers the world's largest online journalism curriculum, with hundreds of interactive courses and tens of thousands of registered international users. The Institute's website produces 24-hour coverage about media, ethics, technology, and the business of news. Poynter is the home of the Craig Newmark Center for Ethics and Leadership, the Pulitzer Prize-winning PolitiFact, the International Fact-Checking Network and MediaWise, a digital information literacy project for young people, first-time voters, and senior citizens. The world's top journalists and media innovators rely on Poynter to learn and teach new generations of reporters, storytellers, media inventors, designers, visual journalists, documentarians, and broadcasters. This work builds public awareness about journalism, media, the First Amendment, and discourse that serves democracy and the public good. Learn more at poynter.org.

UWF Board of Trustees Meeting
Audit & Compliance Committee
May 19, 2022

Issue: Internal Auditing and Management Consulting - Update on Activities
Proposed action: Informational

Purpose: To provide the Committee with an overview of activities within Internal Auditing & Management Consulting, as required by the department Charter.

1. Status of audits in process
2. Audit follow up
3. Status of advisory/consulting activities
4. Miscellaneous items

Recommendation: Information only
Implementation: None
Fiscal Implications: Fiscal oversight by the UWF Board of Trustees

Supporting Documents:

Prepared by: Cindy Talbert, Associate VP/Chief Audit Executive, 474-2638, ctalbert@uwf.edu
Presenter: Cindy Talbert



U.S. Small Business
Administration

Nancyellen.gentile@sba.gov | 202-205-7532 | www.sba.gov

OSBDC | 409 3rd St. SW | Washington, DC 20416

April 26, 2022

State Director
Florida Small Business Development Center
University of West Florida
220 West Garden Street
Suite 301
Pensacola, FL 32514

Dear Mr. Britton:

Enclosed is the financial examination report of the Florida Small Business Development Center Network for the Program Year 2021. On behalf of the Office of Entrepreneurial Development we appreciate the high level of cooperation you demonstrated throughout the examination process.

Overall, the Florida SBDC is compliant with the financial objectives of the SBDC Program. Based on the review of the data examined, there is one finding requiring attention. Please provide a response to this finding within 45 calendar days of receiving this letter to Edna Greene, Director of Financial Oversight at edna.greene@sba.gov.

If you have any questions regarding the final report, please contact Edna Greene, Director of Financial Oversight at edna.greene@sba.gov.

Sincerely,

Nancyellen Gentile
Acting Associate Administrator
Office of Small Business Development Centers

Enclosure

cc: Mr. Jon Malcolm Richards, District Director
Mr. Leon Koyama, Project Officer
Ms. Edna Greene, Director, Financial Oversight
Ms. Rachel Newman-Karton, Program Manager
Ms. Jeanne Crepeau, Administrative Officer
Mr. Nicholas Walker, Financial Examiner
Grant File

Small Business Administration

Office of Entrepreneurial Development
409 Third St, SW 6th Floor
Washington DC 20416

Financial Examination of the Florida Small Business Development Center

Program Year 2020



U.S. Small Business
Administration

Budget Period: January 1, 2020, to December 31, 2021

Grant Activity Period: January 1, 2020, to March 31, 2021

Date: 3/9/2022

Contract Award Number: SBAHQ-20-B-0075



U.S. Small Business
Administration

March 17, 2022

To: Nancyellen Gentile,
Deputy Associate Administrator
Office of Small Business Development Centers

Through: Jeanne Crepeau *JC*
Administrative Officer
Office of Entrepreneurial Development

The attached Program Year 2020 financial examination was conducted during September-December, 2021, of the Florida Small Business Development Center (FL-SBDC) network, including the lead center in Pensacola, and the Small Business Development Centers at Boca Raton, Miami, and Tallahassee. The scope of the financial examination focused on validating the adequacy of the FL-SBDC network financial management procedures to ensure compliance with financial laws, regulations, and policies of the SBDC Program.

The overall objective of the financial examination was to determine whether the FL-SBDC network had controls in place to ensure: (1) the accuracy of the reported financial management data; (2) costs incurred and claimed for reimbursement were reasonable, allowable, and allocable; (3) compliance with applicable laws and regulations, policies, operating procedures as it pertains to financial management. This was accomplished by reviewing samples of financial reporting, cash disbursements, indirect cost, program income, contract management, and other financial requirements of the SBDC Program.

Overall, FL-SBDC is in compliance with the financial objectives of the SBDC Program. Based on the review of the limited data examined, there is one finding requiring attention.

Please extend my sincere thanks to the FL-SBDC for the cooperation and courtesies they afforded the Financial Examination Unit during this examination.

A handwritten signature in cursive script that reads "Nicholas Walker".

Nicholas Walker
Financial Examiner
Office of Entrepreneurial Development

Executive Summary:

A Program Year 2020 financial examination was conducted of the Florida Small Business Development Center (FL-SBDC) network, including the lead center in Pensacola, and the Small Business Development Centers at Boca Raton, Miami, and Tallahassee, during September-December, 2021. The overall objectives of the Small Business Administration (SBA) financial examination process are to determine whether the FL-SBDC network has controls in place to ensure: (1) the accuracy of the reported financial and management data; (2) whether costs incurred and claimed for reimbursement were reasonable, allowable, and allocable; (3) compliance with program policies, operating procedures, applicable laws and regulations. The scope of the financial examination focused on the adequacy of the FL-SBDC network management to ensure compliance with policies, laws, and regulations of the SBDC Program. This was accomplished by reviewing FL-SBDC's compliance with the reporting, time & effort, cash disbursements, indirect cost, program income, contract management, and other financial requirements of the SBDC Program.

As of March 31, 2021, FL-SBDC reported Federal expenditures of \$7,004,626.27 for the network, which was matched with \$8,371,950.42 in cash match, \$0.00 of claimed in-kind contributions, and \$2,327,921.00 of waived indirect costs.

Findings: There is one finding to report

Finding 1: The FL-SBDC did not fully comply with the 2020 OSBDC Terms & Conditions which requires prior approval to spend program funds in each cost category. The FL-SBDC had no costs assigned to travel, equipment, supplies, consultants, or other budget categories in the matching funds budget.

I. EXAMINATION PURPOSE

The overall objective of the SBA financial examination process is to determine whether the SBDC network has controls in place to ensure: (1) the accuracy of the reported financial and management data; (2) whether costs incurred and claimed for reimbursement were reasonable, allowable, and allocable; (3) compliance with program policies, operating procedures, applicable laws and regulations.

Pursuant to 15 USC 648 § 21(k) (1) of the Small Business Act (the Act) and the Code of Federal Regulations (CFR) 13, Part 130 which require the Office of Small Business Development Centers (OSBDC) to perform a financial and programmatic examination of each SBDC network every two years.

This examination was conducted September-December, 2021, and covered the SBDC operations for Program Year 2020. The examination focused on the financial activities of the FL-SBDC. The centers included in this review were as follows:

- Florida SBDC Lead Center, Pensacola, FL
- Florida A&M University SBDC, Tallahassee, FL
- Florida Atlantic University SBDC, Boca Raton, FL
- Florida International University SBDC, Miami, FL

The findings and opinions noted in this report pertain solely to the centers and samples selected. This examination does not substitute for audits required of Federal grantees under the Single Audit Act of 1984 or Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Named users of this report are the SBA, America's Small Business Development Centers (ASBDC) Accreditation Committee, the University of West Florida, and the FL-SBDC network. This report is not intended as a basis for reliance or action by any other users.

II. CORRECTIVE ACTIONS RESULTING FROM PREVIOUS EXAMINATION

Summary of corrective actions is located in Attachment 1.

III. RESULTS OF CURRENT EXAMINATION

Reporting

The examination covered a review of required financial reports, including Federal Financial Report SF-425 and Program Income Report SBA Form 2113.

No Finding - The required financial reports have been submitted on time, and all information in the reports was complete and accurate.

Service Center Monitoring

The examination included a review of service center financial monitoring reports which covered periodic reviews by the lead center for the selected service centers.

No Finding - The reports were comprehensive and covered all relevant financial areas. The lead center is sufficiently monitoring financial activities of the FL-SBDC network.

Time & Effort

The examination included a review of time and effort for employees at the lead center and selected service centers. The review included samples of timesheets and certifications for employees working on the SBDC program.

No Finding - Time and effort for employees of the FL-SBDC network appeared to be reported, tracked, and certified correctly.

Cash Disbursements (Federal and Matching)

The examination included a review of transaction activity from the lead center general ledger accounts. Invoices and support documentation, together with sample expenditures for personnel salaries and direct operating costs were used.

The Federal Financial Report, SF-425, was supported by a crosswalk spreadsheet maintained by the lead center. The lead center reported Federal expenditures of \$7,004,626.26 for the network, which was matched with \$8,371,950.42 in cash match.

The examination included a test of 52 transactions.

- 16 transactions at the Lead Center

- 10 transactions at the FAMU SBDC
- 14 transactions at the FAU SBDC
- 12 transactions at the FIU SBDC

The ledgers provided by the FL-SBDC properly support all transactions. All tested transactions were determined to be allowable expenses.

Finding 1: The FL-SBDC did not fully comply with the 2020 OSBDC Terms & Conditions which requires prior approval to spend program funds in each cost category. The FL-SBDC had no costs assigned to travel, equipment, supplies, consultants, or other budget categories in the matching funds budget. The amounts claimed for each budget category are as follows:

Travel:	\$41,461.49
Equipment:	\$38,451.49
Supplies:	\$59,212.34
Consultants:	\$396,881.50
Other:	\$496,360.06
TOTAL:	\$1,032,366.88

Per 2 CFR §200.303 Internal controls, the non-Federal entity must:

(a) *Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).*

(b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.

(c) *Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.*

(d) *Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.*

(e) *Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.*

Office of Small Business Development Centers 2020 Cooperative Agreement /Terms & Conditions – Section XV. Actions Requiring Prior Approval (Page 13):

11. Actions Requiring Prior Approval – Before taking any of the following actions, you must obtain advance approval from SBA:

a. Changing the scope of the project or amending the approved project goals and milestones;

b. Additional line item expenditures not specified or shown without cost on the approved budget;

- c. Any budget revisions to Federal and matching funds, including fund transfers between cost categories when the gross amount of funds involved is greater than 10 percent of the overall project budget;*
- d. Changing the Lead Center director requires prior approval from the AA/OSBDC, all other key personnel changes the SBDC must advise SBA of the change;*
- e. Entering into a contract calling for the expenditure of \$250,000 or more in Project Funds, with the exception of subrecipient agreements or entering into a contract that, when combined with other contracts held by a single individual or organization (including affiliates, subdivisions, and subsidiaries), would result in that entity receiving \$250,000 or more in aggregated Project Funds unless included in the proposal.*
- f. Purchasing or disposing of a piece of equipment with an acquisition cost of \$5000 or more, when not included in the proposal;*
- g. Travel outside the United States and its territories or unanticipated out-of-state travel not in the approved budget;*
- h. Changing the amount claimed for indirect costs in excess of the approved budget (Federal and matching funds);*
- i. Use of the “Powered by SBA” logo on any social media sites or services other than the SBDC project website;*
- j. Use of Project funds for minor renovations of an existing facility;*
- k. Establishing or reorganizing a legal entity; You must submit requests for prior approval to the GOR 30 calendar days prior to the date of the proposed action. See 2 C.F.R. § 200.308; 2 C.F.R. 200 Subpart E; for further guidance regarding prior approval requirements, as applicable.*

Matching funds of \$1,032,366.88 are disallowed. The FL-SBDC has sufficient overmatch to cover the disallowed amount; no repayment of funds is required.

Recommendation 1:

- a) The SBDC must update its policies and procedures to ensure that the SBDC complies with its approved budget and/or follow OSBDC’s rules for revising its approved budget.
- b) The SBDC must submit a revised SF-425 to reflect the disallowed matching expenses, as shown on the table on page 10 of this report.

Indirect Costs

The examiner reviewed all indirect cost agreements for the FL-SBDC network. The FL-SBDC reported a total of \$3,447,624.24 for Indirect Costs. A detailed breakout of indirect costs shows that as of 3/31/2021, the amount reimbursed by Federal funds for the period totaled \$1,043,092.44, with \$2,327,920.99 reported as waived indirect non-cash matching costs.

No Finding - The examiner's review of Indirect Cost agreements for the FL-SBDC network found that Indirect Costs appeared to be calculated correctly and in accordance with documented agreements.

In-Kind Match

The examination included a review of in-kind matching funds. The FL-SBDC network reported \$0.00 of In-Kind Match contributions for the period October 1, 2019 - December 31, 2020.

No Finding - The FL-SBDC did not claim any in-kind contributions as matching funds.

Program Income

The examination included a review of program income activity for the network. SBA form 2113 (Program Income Report) and program income ledgers were reviewed. The examiner also tested the ending program income balance to ensure that it is within the acceptable limit.

The FL-SBDC reported the following program income for the period from January 1, 2020 to March 31, 2021.

Network opening balance	\$ 1,140,262.06
Revenue	\$ 329,651.90
Expenses	\$ 210,082.11
Closing balance	\$ 1,259,831.85

A review of the Program Income ending balance shows that the FL-SBDC is within the policy that requires SBDCs to expend any Program Income exceeding 25% of their total budget. This was tested by the examiner and determined to be within the limits established in the Program Announcement and Notice of Award. The FL-SBDC is in compliance with this requirement.

No Finding - Program Income activity from the network was reported on SBA Form 2113 and further supported by the lead center's internal schedule or spreadsheet of network Program Income. The examination included a review of selected transactions with no discrepancies.

Contract Management

The financial examiner reviewed the SBDC's policies and procedures to ensure compliance with **OMB Memo M-18-18: Micro-Purchase and Simplified**

Thresholds for Financial Assistance. In 2018, the threshold for micro-purchases under federal financial assistance awards was raised from \$3,500 to \$10,000.

No Finding – The FL-SBDC network is in compliance with OMB memo M-18-18. Policies are in place for contracts with an amount greater than \$10,000 to go through a competitive bidding process, with at least three quotes obtained, and a search conducted of contracted parties to ensure they are in good standing and not disbarred from federal government contracting.

Florida Small Business Development Center
SBAHQ-20-B-0075

RESULTS OF CURRENT EXAMINATION

Results of the Examination of Cost Claimed on the Federal Financial Report (SF-425)
for the Period 1/1/2020 thru 3/31/2021

Item Number	Item Description	Claimed	Examiner Adjustment	Adjusted Amount	Ref Page
Federal Cash:					
10a	Cash Receipts	\$3,440,804.33	\$0.00	\$3,440,804.33	
10b	Cash Disbursements	\$7,004,626.27	\$0.00	\$7,004,626.27	
10c	Cash on Hand (a minus b)	(\$3,563,821.94)	\$0.00	(\$3,563,821.94)	
Federal Expenditures and Unobligated Balance:					
10d	Total Federal Funds Authorized	\$7,614,660.00	\$0.00	\$7,614,660.00	
10e	Federal Share of Expenditures	\$7,004,626.26	\$0.00	\$7,004,626.26	
10f	Federal Share of Unliquidated Obligations	\$0.00	\$0.00	\$0.00	
10g	Total Federal Share (sum of lines e and f)	\$7,004,626.26	\$0.00	\$7,004,626.26	
10h	Unobligated Balance of Federal Funds (line d minus g)	\$610,033.74	\$0.00	\$610,033.74	
Recipient Share:					
10i	Total Recipient Share Required	\$7,004,626.26	\$0.00	\$7,004,626.26	
10j	Recipient Share of Expenditures	\$10,699,871.43	(\$1,032,366.88)	\$9,667,504.55	Pg. 6-7
10k	Remaining Recipient Share to be Provided (line i minus j)	(\$3,695,245.17)	\$0.00	(\$2,662,878.29)	
Program Income:					
10l	Total Federal Program Income Earned	\$0.00	\$0.00	\$0.00	
10m	Program Income Expended in Accordance with the Deduction Alternative	\$0.00	\$0.00	\$0.00	
10n	Program Income Expended in Accordance with the Addition Alternative	\$0.00	\$0.00	\$0.00	
10o	Unexpended Program Income (line l minus line m or line n)	\$0.00	\$0.00	\$0.00	

SUMMARY OF RESULTS

Based on the limited testing of the data available from the lead center and the selected service centers, it was determined that the FL-SBDC network:

1. Is in compliance with reporting requirements;
2. Is in compliance with monitoring the financial activities of service centers;
3. Is in compliance with time & effort reporting;
4. Is in compliance with monitoring of cash disbursement requirements, with the exception noted on pages 6-7;
5. Is in compliance with indirect cost requirements;
6. Is in compliance with in-kind match requirements;
7. Is in compliance with program income requirements;
8. Is in compliance with contract management requirements.

Attachment 1

Summary of Corrective Actions from Previous Report

Finding 1: The SBDC is using SBA funds to pay for a non-SBDC expense. The SBDC manages multiple grant projects including the PTAC program. The SBDC uses the same CRM system to track the performance data of the SBDC and PTAC programs. The SBDC incurs the full cost of the annual license fee. The annual license fee is more than \$10,000 a year. PTAC funds should be allocated to help pay for the annual license fee.

2 CFR, Section 200.303 (a): "The non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

2018 SBDC Program Announcement, 4.0 Section IV, Application and Submission Information, 4.1.1.1, Funds Managed Outside the Cooperative Agreement (pp 12-13)...The SBDC must maintain an updated list of funding sources and amounts for each source of funds received by the SBDC Network including grants, contracts and contributions. In addition, for each source of funds, documentation regarding the name and phone number of the donor/contractor/grantor, the amount of funding, the intended purpose and any requirements, stipulations or deliverable must be maintained and made available during the biennial financial examination process. SBDC's managing other small business programs outside the SBA Cooperative Agreement must maintain separate accounting/financial records to ensure a clear audit trail for the funds provided under the Cooperative Agreement.

Recommendation 1:

- a) The SBDC should make improvements to its internal controls to ensure that the SBDC does not use SBDC funds to financially support the other grant projects that they manage.
- b) The SBDC submitted an allocation plan to show how the SBDC intends to split the CRM annual license between the SBDC and PTAC programs. A copy of the plan will be submitted to OSBDC for final review and approval.

Correction Action: The examiner reviewed a selection of transactions at the Lead Center and three selected service centers. Costs appeared to be charged correctly to the SBDC program, and no other program charges were noted. Several receipts indicated that expenses were divided between Core SBDC funds and CARES Act COVID funds. These divided amounts correctly reconciled with the FL-SBDC ledgers. The FL-SBDC appears to be correctly separating expenses across funding sources.

This recommendation is resolved.

Finding 2: Two Service Centers used federal funds to benefit the PTAC program. The total amount of these expenses was \$2,810.00. Therefore, \$2,810 is being disallowed. Because federal funds were used to pay for these expenses, the SBDC will need to reimburse SBA.

Date	Description	Amt	Center	Ledger
7/13/2018	DLA PTAC - Krymaski, K.	\$ 294.96	University of South Florida	Federal
7/13/2018	DLA PTAC - Krymaski, K.	\$ 36.00	University of South Florida	Federal
7/13/2018	DLA PTAC - Krymaski, K.	\$ 36.00	University of South Florida	Federal
7/13/2018	DLA PTAC - Krymaski, K.	\$ 36.00	University of South Florida	Federal
7/13/2018	DLA PTAC - Krymaski, K.	\$ 210.33	University of South Florida	Federal
7/13/2018	DLA PTAC - Krymaski, K.	\$ 72.00	University of South Florida	Federal
7/13/2018	DLA PTAC - Krymaski, K.	\$ 11.00	University of South Florida	Federal
11/30/2018	Professsional	\$ 2,113.71	Indian River State College	Federal
Total		\$ 2,810.00		

2 CFR, Section 200.303 (a): “The non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

2018 SBDC Program Announcement, 4.0 Section IV, Application and Submission Information, 4.1.1.1, Funds Managed Outside the Cooperative Agreement (pp 12-13)...The SBDC must maintain an updated list of funding sources and amounts for each source of funds received by the SBDC Network including grants, contracts and contributions. In addition, for each source of funds, documentation regarding the name and phone number of the donor/contractor/grantor, the amount of funding, the intended purpose and any requirements, stipulations or deliverable must be maintained and made available during the biennial financial examination process. SBDC’s managing other small business programs outside the SBA Cooperative Agreement must maintain separate accounting/financial records to ensure a clear audit trail for the funds provided under the Cooperative Agreement.

Recommendation 2:

- a) The SBDC should make improvements to its internal controls to ensure that SBDC funds are used to benefit the SBDC program and that the Service Centers do not use SBDC funds to financially support the other grant projects that they manage.
- b) The SBDC should remit \$2,810 to SBA for the expenses being disallowed.
- c) The SBDC should revise the SF 425 to reduce federal funds in the amount of \$2,810.
- d) The SBDC should instruct the two Service Centers to remove the disallowed expenses from their general ledgers.

Correction Action: The examiner reviewed transactions during the current examination. The FL-SBDC appears to be correctly separating expenses across

funding sources. Since the grant budget was still open at the time of the previous examination report, the FL-SBDC made accounting adjustments to transfer the disallowed costs out of the Federal budget.

This recommendation is resolved.

Finding 3: The Examiner's review of Indirect Cost agreements for the FL-SBDC network found that Indirect Costs appeared to be calculated correctly and in accordance with documented agreements. However, the SBDC exceeded the Waived Indirect Cost, per the SBDC's PY 2018 approved budget. **This is a REPEAT Finding.**

According to the SBDC's Notice of Award (NOA), the SBDC is authorized to claim waived indirect cost (WIDC) up to \$2,188,622. The SBDC reported WIDC of \$2,259,345.63 as of January 1, 2018 to June 30, 2019, which is \$70,723.63 more than the authorized amount of WIDC per the SBDC's NOA. Although the SBDC's budget period closes on December 31, 2019, the SBDC is required to comply with the terms and conditions of the Notice of Award at all times. Moreover, the SBDC should have either provided written notice to its OSBDC Program Manager (Ms. Edna Greene) about exceeding its WIDC when it submitted its quarterly report (as of June 30, 2019) or submitted a request to increase its WIDC amount. It is important to note that this is the third time SBA has had to communicate with the SBDC about monitoring its WIDC to avoid exceeding its authorized WIDC amount (See below).

1. The SBDC exceeded its WIDC for PY 2016
2. OSBDC states that the SBDC exceeded its WIDC for PY 2017
3. As of June 30, 2019, the SBDC exceeded its WIDC for PY 2018

2018 SBDC Terms and Conditions (Section 12 (h) – Actions Requiring Prior Approval, page 12-13), states that before taking any of the following actions, you must obtain approval from SBA: (h) Changing the amount claimed for indirect costs in excess of the approved budget (Federal and matching funds).

Recommendation 3:

- a) The SBDC should submit a revised SF-425 (quarterly report as of June 30, 2019) with the adjustments indicated on Attachment 1.
- b) The SBDC should implement polices to ensure the Lead Center and all Service Centers remain within the authorized amount for WIDC.
- c) The Lead Center's Host should provide a written explanation on how the Host intends to monitor the SBDC Network's progress in remaining within the authorized amount for WIDC.

Correction Action: The FL-SBDC made accounting and reporting adjustments to the 2019 SF-425 to keep the amount of waived indirect costs below the budgeted amount. The examiner confirmed that for this exam covering the 2020 budget period, the amount of waived indirect costs claimed by the FL-SBDC is within the budgeted amount.

This recommendation is resolved.

UWF Board of Trustees Meeting
Audit & Compliance Committee
May 21, 2022

Issue: Office of Compliance & Ethics - Update on Activities
Proposed action: Informational

Background Information:

To provide the Audit and Compliance Committee with an overview of activities.

1. Office of Compliance and Ethics update on activities

Recommendation: Informational Item
Implementation: None
Fiscal Implications: Fiscal oversight by the UWF Board of Trustees

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