



Government of the District of Columbia

Schedules of Expenditures of Federal
Awards and Reports Required by the
Uniform Guidance
Year Ended September 30, 2019

**Government of the
District of Columbia**

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Uniform Guidance
Year Ended September 30, 2019

Government of the District of Columbia

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Independent Auditor's Report

To the Mayor and the Council of the Government of the District of Columbia

Report on Schedules of Expenditures of Federal Awards

We have audited the accompanying schedules of expenditures of federal awards of the Government of the District of Columbia by federal grantor and by District agency for the year ended September 30, 2019, and the related notes (the financial statements).

Management's Responsibility

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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 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.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the expenditures of federal awards of the Government of the District of Columbia for the year ended September 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

BDO USA, LLP

October 30, 2020



**Independent Auditor's Report
on Compliance For Each Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

To the Mayor and the Council of the Government of the District of Columbia

Report on Compliance for Each Major Federal Program

We have audited the Government of the District of Columbia's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended September 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The accompanying Schedules of Expenditures of Federal Awards and our audit described below do not include the federal expenditures of the District of Columbia Housing Finance Agency (HFA). Our audit, described below, did not include the operations of HFA because the component unit engaged other auditors to have an audit performed in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District'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 the 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 District'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 unmodified and modified opinions on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.



Basis for Adverse Opinion on the Major Federal Program Identified in Table I

As described in the accompanying schedule of findings and questioned costs, and as identified in Table I below, the District did not comply with requirements regarding the following:

| Table I - Material Noncompliance Resulting In Adverse Opinion | | | | |
|--|------------------------|---|---|-----------------------|
| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Eligibility | 2019-009 |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Special Tests and Provisions - Child Support Non-Cooperation | 2019-011 |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Reporting; Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan | 2019-014 |

Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

Adverse Opinion on the One Major Federal Program Identified in Table I

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the District did not comply in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program identified in Table I for the year ended September 30, 2019.

Basis for Qualified Opinions on the Seven Major Federal Programs Identified in Table II

As described in the accompanying schedule of findings and questioned costs, and as identified in Table II below, the District did not comply with requirements regarding the following:

| Table II - Material Noncompliance Resulting In Qualified Opinions | | | | |
|--|------------------------|---|--|-----------------------|
| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
| Agriculture | 10.551, 10.561 | Supplemental Nutrition Assistance Program Cluster | Special Tests and Provisions - ADP System for SNAP | 2019-001 |



Table II - Material Noncompliance Resulting In Qualified Opinions

| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
|--------------------------------|------------------------|---|--|-----------------------|
| Agriculture | 10.551, 10.561 | Supplemental Nutrition Assistance Program Cluster | Special Tests and Provisions - EBT Card Security | 2019-002 |
| Housing and Urban Development | 14.239 | HOME Investment Partnerships Program | Eligibility | 2019-005 |
| Health and Human Services | 93.600 | Head Start | Special Test and Provisions - Monitoring of Income Eligibility Requirement | 2019-016 |
| Health and Human Services | 93.600 | Head Start | Special Test and Provisions - Program Governance | 2019-017 |
| Health and Human Services | 93.658 | Foster Care - Title IV-E | Eligibility | 2019-018 |
| Health and Human Services | 93.658 | Foster Care - Title IV-E | Reporting | 2019-019 |
| Health and Human Services | 93.659 | Adoption Assistance - Title IV-E | Eligibility | 2019-020 |
| Health and Human Services | 93.914 | HIV Emergency Relief Project Grants | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-024 |
| Health and Human Services | 93.917 | HIV Care Formula Grants | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-025 |

Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to those programs.

Qualified Opinions on the Seven Major Federal Programs Identified in Table II

In our opinion, except for the noncompliance described in the Basis for Qualified Opinions paragraph above, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs identified in Table II for the year ended September 30, 2019.



Unmodified Opinions on Each of the Other Major Federal Programs

In our opinion, the District 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 year ended September 30, 2019.

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, and as identified in Tables III and IV below. Our opinion on each major federal program is not modified with respect to these matters.

| Table III - Other Instances of Noncompliance Noted in Program with an Adverse Opinion | | | | |
|--|------------------------|---|---|-----------------------|
| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Reporting | 2019-010 |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Special Tests and Provisions - Income Eligibility and Verification System | 2019-012 |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Special Tests and Provisions - Penalty for Refusal to Work | 2019-013 |

| Table IV - Other Instances of Noncompliance | | | | |
|--|--------------------------------|-------------------------|---|-----------------------|
| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
| Agriculture | 10.553, 10.555, 10.556, 10.559 | Child Nutrition Cluster | Eligibility | 2019-003 |
| Agriculture | 10.553, 10.555, 10.556, 10.559 | Child Nutrition Cluster | Special Tests and Provisions - Verification of Free and Reduced-Price Applications (NSLP) | 2019-004 |



| Table IV - Other Instances of Noncompliance | | | | |
|--|--|---|---|-----------------------|
| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
| Housing and Urban Development | 14.239 | HOME Investment Partnerships Program | Special Tests and Provisions - Housing Quality Standards | 2019-006 |
| Housing and Urban Development | 14.241 | Housing Opportunities for Persons with AIDS | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-007 |
| Education | 84.007, 84.033, 84.063, 84.268, 93.925 | Student Financial Assistance Cluster | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-008 |
| Health and Human Services | 93.569 | Community Services Block Grant | Subrecipient Monitoring | 2019-015 |
| Health and Human Services | 93.659 | Adoption Assistance - Title IV-E | Reporting | 2019-021 |
| Health and Human Services | 93.775, 93.777, 93.778 | Medicaid Cluster | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-022 |
| Health and Human Services | 93.775, 93.777, 93.778 | Medicaid Cluster | Eligibility | 2019-023 |



The District’s responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The District’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 District 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 District’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 District’s internal control over compliance.

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

| Table V - Material Weaknesses in Internal Control Over Compliance | | | | |
|--|------------------------|---|--|-----------------------|
| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
| Agriculture | 10.551, 10.561 | Supplemental Nutrition Assistance Program Cluster | Special Tests and Provisions - ADP System for SNAP | 2019-001 |
| Agriculture | 10.551, 10.561 | Supplemental Nutrition Assistance Program Cluster | Special Tests and Provisions - EBT Card Security | 2019-002 |
| Housing and Urban Development | 14.239 | HOME Investment Partnerships Program | Eligibility | 2019-005 |



Table V - Material Weaknesses in Internal Control Over Compliance

| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
|--------------------------------|------------------------|---|---|-----------------------|
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Eligibility | 2019-009 |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Special Tests and Provisions - Child Support Non-Cooperation | 2019-011 |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Reporting; Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan | 2019-014 |
| Health and Human Services | 93.600 | Head Start | Special Test and Provisions - Monitoring of Income Eligibility Requirement | 2019-016 |
| Health and Human Services | 93.600 | Head Start | Special Test and Provisions - Program Governance | 2019-017 |
| Health and Human Services | 93.658 | Foster Care - Title IV-E | Eligibility | 2019-018 |
| Health and Human Services | 93.658 | Foster Care - Title IV-E | Reporting | 2019-019 |
| Health and Human Services | 93.659 | Adoption Assistance - Title IV-E | Eligibility | 2019-020 |
| Health and Human Services | 93.914 | HIV Emergency Relief Project Grants | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-024 |
| Health and Human Services | 93.917 | HIV Care Formula Grants | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-025 |



A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, and as identified in Table VI below, to be significant deficiencies.

| Table VI - Significant Deficiencies in Internal Control Over Compliance | | | | |
|--|--|---|---|-----------------------|
| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
| Agriculture | 10.553, 10.555, 10.556, 10.559 | Child Nutrition Cluster | Eligibility | 2019-003 |
| Agriculture | 10.553, 10.555, 10.556, 10.559 | Child Nutrition Cluster | Special Tests and Provisions - Verification of Free and Reduced-Price Applications (NSLP) | 2019-004 |
| Housing and Urban Development | 14.239 | HOME Investment Partnerships Program | Special Tests and Provisions - Housing Quality Standards | 2019-006 |
| Housing and Urban Development | 14.241 | Housing Opportunities for Persons with AIDS | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-007 |
| Education | 84.007, 84.033, 84.063, 84.268, 93.925 | Student Financial Assistance Cluster | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-008 |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Reporting | 2019-010 |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Special Tests and Provisions - Income Eligibility and Verification System | 2019-012 |



| Table VI - Significant Deficiencies in Internal Control Over Compliance | | | | |
|---|------------------------|---|---|----------------|
| Federal Awarding Agency | CDFA Number (s) | Major Program | Compliance Requirement | Finding Number |
| Health and Human Services | 93.558 | Temporary Assistance for Needy Families Cluster | Special Tests and Provisions - Penalty for Refusal to Work | 2019-013 |
| Health and Human Services | 93.569 | Community Services Block Grant | Subrecipient Monitoring | 2019-015 |
| Health and Human Services | 93.659 | Adoption Assistance - Title IV-E | Reporting | 2019-021 |
| Health and Human Services | 93.775, 93.777, 93.778 | Medicaid Cluster | Activities Allowed or Unallowed and Allowable Costs/Cost Principles | 2019-022 |
| Health and Human Services | 93.775, 93.777, 93.778 | Medicaid Cluster | Eligibility | 2019-023 |

The District’s responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. The District’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.

BDO USA, LLP

October 30, 2020

**Schedule I - Schedule of Expenditures
of Federal Awards by Federal Grantor**

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|---|--|---|-------------|-----------------------|-------------------------------|---------------------------------------|
| U.S. Department of Agriculture | | | | | | | | |
| AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH | 10.001 | | \$ 20,552 | - | \$ - | | \$ 20,552 | - |
| PESTICIDE APPLICATOR TRAINING | 10.025 | | - | - | 11,634 | | 11,634 | - |
| SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL | 10.170 | | 82,908 | - | 86,307 | | 169,215 | - |
| PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT | 10.203 | | 889,632 | - | - | | 889,632 | - |
| COOPERATIVE EXTENSION SERVICE | 10.500 | | 1,118,286 | - | 60,468 | | 1,178,754 | - |
| SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT | 10.535 | | - | - | 112,910 | | 112,910 | - |
| <u>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER</u> | | | | | | | | |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS | 10.551 | | - | - | 173,109,637 | | 173,109,637 | - |
| STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM | 10.561 | | - | - | 28,918,068 | | 28,918,068 | 199,600 |
| SUBTOTAL - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER | | | | | | \$ 202,027,705 | | |
| <u>CHILD NUTRITION CLUSTER</u> | | | | | | | | |
| SCHOOL BREAKFAST PROGRAM | 10.553 | | - | - | 11,012,881 | | 11,012,881 | 11,012,881 |
| NATIONAL SCHOOL LUNCH PROGRAM | 10.555 | | - | - | 26,349,375 | | 26,349,375 | 26,349,375 |
| SPECIAL MILK PROGRAM FOR CHILDREN | 10.556 | | - | - | 1,528,150 | | 1,528,150 | 1,774 |
| SUMMER FOOD SERVICE PROGRAM FOR CHILDREN | 10.559 | | - | - | 2,949,112 | | 2,949,112 | 2,906,262 |
| SUBTOTAL - CHILD NUTRITION CLUSTER | | | | | | 41,839,518 | | |
| SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) | 10.557 | | - | - | 11,731,677 | | 11,731,677 | 3,012,205 |
| CHILD AND ADULT CARE FOOD PROGRAM | 10.558 | | - | - | 10,891,246 | | 10,891,246 | 10,688,273 |
| <u>FOOD DISTRIBUTION CLUSTER</u> | | | | | | | | |
| COMMODITY SUPPLEMENTAL FOOD PROGRAM | 10.565 | | - | - | 393,852 | | 393,852 | 393,852 |
| EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST) | 10.568 | | - | - | 440,952 | | 440,952 | 392,065 |
| SUBTOTAL - FOOD DISTRIBUTION CLUSTER | | | | | | 834,804 | | |
| WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP) | 10.572 | | - | - | 146,374 | | 146,374 | - |
| FARM TO SCHOOL GRANT PROGRAM | 10.575 | | - | - | 99,476 | | 99,476 | - |
| SENIOR FARMERS MARKET NUTRITION PROGRAM | 10.576 | | - | - | 134,879 | | 134,879 | - |
| CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY | 10.579 | | - | - | 121,578 | | 121,578 | 121,578 |
| CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY, NON-CASH AWARD | 10.579 | | - | - | 3,409,492 | | 3,409,492 | - |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PROCESS AND TECHNOLOGY IMPROVEMENT GRANTS | 10.580 | | - | - | 56,831 | | 56,831 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|---|--|---|--------------------|--------------------|-------------------------------|---------------------------------------|
| U.S. Department of Agriculture (continued) | | | | | | | | |
| FRESH FRUIT AND VEGETABLE PROGRAM | 10.582 | | - | - | 2,083,948 | | 2,083,948 | 1,989,338 |
| PARTNERSHIP AGREEMENTS | 10.699 | | - | - | 1,738 | | 1,738 | - |
| Total U.S. Department of Agriculture | | | 2,111,378 | - | 273,650,585 | 244,702,027 | 275,761,963 | 57,067,203 |
| U.S. Department of Commerce | | | | | | | | |
| ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT | 11.474 | | - | - | 12,935 | | 12,935 | - |
| SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH | 11.620 | | 52,115 | - | - | | 52,115 | - |
| Total U.S. Department of Commerce | | | 52,115 | - | 12,935 | - | 65,050 | - |
| U.S. Department of Defense | | | | | | | | |
| PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS | 12.002 | | - | - | 418,992 | | 418,992 | - |
| STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES | 12.113 | | - | - | 241,022 | | 241,022 | - |
| NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS | 12.401 | | - | - | 6,255,057 | | 6,255,057 | - |
| NATIONAL GUARD CHALLENGE PROGRAM | 12.404 | | - | - | 2,168,189 | | 2,168,189 | - |
| COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ESTABLISHMENT, EXPANSION, REALIGNMENT, OR CLOSURE OF A MILITARY INSTALLATION | 12.607 | | - | - | (27,274) | | (27,274) | - |
| BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING | 12.630 | | 240,070 | - | - | | 240,070 | - |
| LANGUAGE GRANT PROGRAM | 12.900 | | - | - | 157,364 | | 157,364 | - |
| Total U.S. Department of Defense | | | 240,070 | - | 9,213,350 | - | 9,453,420 | - |
| U.S. Department of Housing and Urban Development | | | | | | | | |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER | | | | | | | | |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG) | 14.218 | | - | - | 29,973,208 | | 29,973,208 | 11,563,499 |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE | 14.218 | | - | - | 284,586,590 | | 284,586,590 | - |
| SUBTOTAL - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER | | | | | | 314,559,798 | | |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|---|--|---|--------------------|--------------------|-------------------------------|---------------------------------------|
| U.S. Department of Housing and Urban Development (continued) | | | | | | | | |
| EMERGENCY SOLUTIONS GRANT PROGRAM | 14.231 | | - | - | 2,464,985 | | 2,464,985 | - |
| HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) | 14.239 | | - | - | 3,991,548 | | 3,991,548 | 1,350,000 |
| HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE | 14.239 | | - | - | 118,093,902 | | 118,093,902 | - |
| HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS | 14.241 | | - | - | 11,144,742 | | 11,144,742 | 5,625,522 |
| CONTINUUM OF CARE PROGRAM | 14.267 | | - | - | 5,415,738 | | 5,415,738 | - |
| HOUSING TRUST FUND | 14.275 | | - | - | 290,283 | | 290,283 | - |
| FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL | 14.401 | | - | - | 42,054 | | 42,054 | - |
| LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM | 14.905 | | - | - | (569,403) | | (569,403) | (424,073) |
| Total U.S. Department of Housing and Urban Development | | | - | - | 455,433,647 | 314,559,798 | 455,433,647 | 18,114,948 |
| U.S. Department of the Interior | | | | | | | | |
| <u>FISH AND WILDLIFE CLUSTER</u> | | | | | | | | |
| SPORT FISH RESTORATION PROGRAM | 15.605 | | - | - | 1,835,017 | | 1,835,017 | 57,216 |
| SUBTOTAL - FISH AND WILDLIFE CLUSTER | | | | | | 1,835,017 | | |
| SPORTFISHING AND BOATING SAFETY ACT | 15.622 | | - | - | 116,800 | | 116,800 | 89,526 |
| STATE WILDLIFE GRANTS | 15.634 | | - | - | 92,380 | | 92,380 | - |
| ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES | 15.805 | | 84,398 | - | - | | 84,398 | - |
| HISTORIC PRESERVATION FUND GRANTS-IN-AID | 15.904 | | - | - | 566,237 | | 566,237 | 55,000 |
| NATIONAL MARITIME HERITAGE GRANTS | 15.925 | | - | - | 24,352 | | 24,352 | 24,352 |
| Total U.S. Department of the Interior | | | 84,398 | - | 2,634,786 | 1,835,017 | 2,719,184 | 226,094 |
| U.S. Department of Justice | | | | | | | | |
| SEXUAL ASSAULT SERVICES FORMULA PROGRAM | 16.017 | | - | - | 439,212 | | 439,212 | 437,386 |
| JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES | 16.540 | | - | - | 323,274 | | 323,274 | 309,124 |
| STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS | 16.550 | | - | - | 158,700 | | 158,700 | - |
| NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP) | 16.554 | | - | - | 304,266 | | 304,266 | 19,400 |
| CRIME VICTIM ASSISTANCE PROGRAM | 16.575 | | - | - | 6,535,258 | | 6,535,258 | 6,398,585 |
| CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS | 16.582 | | - | - | 395,425 | | 395,425 | 355,389 |
| VIOLENCE AGAINST WOMEN FORMULA GRANTS | 16.588 | | - | - | 759,887 | | 759,887 | 736,080 |
| RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS | 16.593 | | - | - | 80,528 | | 80,528 | 80,528 |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|---|--|---|--------------------|-------------------|-------------------------------|---------------------------------------|
| U.S. Department of Justice (continued) | | | | | | | | |
| PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS | 16.710 | | - | - | 449,771 | | 449,771 | 201,417 |
| EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM | 16.738 | | - | - | 440,815 | | 440,815 | 340,594 |
| FORENSIC DNA BACKLOG REDUCTION PROGRAM | 16.741 | | - | - | 468,178 | | 468,178 | - |
| PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM | 16.742 | | - | - | 222,974 | | 222,974 | 222,974 |
| CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM | 16.745 | | - | - | 100,415 | | 100,415 | - |
| EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM | 16.751 | | - | - | 377,215 | | 377,215 | 19,046 |
| SECOND CHANCE ACT PRISONER REENTRY INITIATIVE | 16.812 | | - | - | 222,997 | | 222,997 | - |
| BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM | 16.817 | | - | - | 17,719 | | 17,719 | 17,719 |
| SMART PROSECUTION INITIATIVE | 16.825 | | - | - | 138,897 | | 138,897 | - |
| VISION 21 | 16.826 | | - | - | 194,868 | | 194,868 | 189,760 |
| Total U.S. Department of Justice | | | - | - | 11,630,399 | - | 11,630,399 | 9,328,002 |
| U.S. Department of Labor | | | | | | | | |
| LABOR FORCE STATISTICS | 17.002 | | - | - | 639,330 | | 639,330 | - |
| COMPENSATION AND WORKING CONDITIONS | 17.005 | | - | - | 89,500 | | 89,500 | - |
| <u>EMPLOYMENT SERVICE CLUSTER</u> | | | | | | | | |
| EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES | 17.207 | | - | - | 2,087,968 | | 2,087,968 | - |
| DISABLED VETERANS OUTREACH PROGRAM | 17.801 | | - | - | 318,749 | | 318,749 | - |
| LOCAL VETERANS EMPLOYMENT REPRESENTATIVE | 17.804 | | - | - | 237,804 | | 237,804 | - |
| SUBTOTAL - EMPLOYMENT SERVICE CLUSTER | | | | | | 2,644,521 | | |
| UNEMPLOYMENT INSURANCE | 17.225 | | - | - | 130,179,594 | | 130,179,594 | - |
| ARRA - UNEMPLOYMENT INSURANCE | 17.225 | | - | - | 56,309 | | 56,309 | - |
| SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM | 17.235 | | - | - | 462,916 | | 462,916 | - |
| <u>WIOA CLUSTER</u> | | | | | | | | |
| WIOA ADULT PROGRAM | 17.258 | | - | - | 2,435,786 | | 2,435,786 | - |
| WIOA YOUTH ACTIVITIES | 17.259 | | - | - | 3,284,203 | | 3,284,203 | - |
| WIOA DISLOCATED WORKER FORMULA GRANTS | 17.278 | | - | - | 6,094,973 | | 6,094,973 | - |
| SUBTOTAL - WIOA CLUSTER | | | | | | 11,814,962 | | |
| WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC) | 17.271 | | - | - | 66,000 | | 66,000 | - |
| TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS | 17.273 | | - | - | 10,131 | | 10,131 | - |
| CONSULTATION AGREEMENTS | 17.504 | | - | - | 502,600 | | 502,600 | - |
| Total U.S. Department of Labor | | | - | - | 146,465,863 | 14,459,483 | 146,465,863 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|---|--|---|--------------------|--------------------|-------------------------------|---------------------------------------|
| U.S. Department of Transportation | | | | | | | | |
| HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM | 20.200 | | 2,986,787 | - | - | | 2,986,787 | - |
| <u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u> | | | | | | | | |
| HIGHWAY PLANNING AND CONSTRUCTION | 20.205 | | - | - | 211,431,766 | | 211,431,766 | - |
| RECREATIONAL TRAILS PROGRAM | 20.219 | | - | - | 145,007 | | 145,007 | - |
| SUBTOTAL - HIGHWAY PLANNING AND CONSTRUCTION CLUSTER | | | | | | 211,576,773 | | |
| HIGHWAY TRAINING AND EDUCATION | 20.215 | | - | - | 416,198 | | 416,198 | - |
| NATIONAL MOTOR CARRIER SAFETY | 20.218 | | - | - | 843,023 | | 843,023 | - |
| SAFETY DATA IMPROVEMENT PROGRAM | 20.234 | | - | - | 4,992 | | 4,992 | - |
| MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS | 20.237 | | - | - | 81,386 | | 81,386 | - |
| METROPOLITAN TRANSPORTATION PLANNING | 20.505 | | - | - | 320,771 | | 320,771 | - |
| <u>TRANSIT SERVICES PROGRAMS CLUSTER</u> | | | | | | | | |
| ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES | 20.513 | | - | - | (4,665) | | (4,665) | - |
| SUBTOTAL - TRANSIT SERVICES PROGRAMS CLUSTER | | | | | | (4,665) | | |
| RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM | 20.528 | | - | - | 140,581 | | 140,581 | - |
| <u>HIGHWAY SAFETY CLUSTER</u> | | | | | | | | |
| STATE AND COMMUNITY HIGHWAY SAFETY | 20.600 | | - | - | 3,711,275 | | 3,711,275 | - |
| SUBTOTAL - HIGHWAY SAFETY CLUSTER | | | | | | 3,711,275 | | |
| PIPELINE SAFETY PROGRAM STATE BASE GRANT | 20.700 | | - | - | 485,327 | | 485,327 | - |
| NATIONAL INFRASTRUCTURE INVESTMENTS | 20.933 | | - | - | 854,832 | | 854,832 | - |
| Total U.S. Department of Transportation | | | 2,986,787 | - | 218,430,493 | 215,283,383 | 221,417,280 | - |
| Equal Employment Opportunity Commission | | | | | | | | |
| EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964 | 30.001 | | - | - | 200,553 | | 200,553 | - |
| Total Equal Employment Opportunity Commission | | | - | - | 200,553 | - | 200,553 | - |
| National Aeronautics and Space Administration | | | | | | | | |
| EDUCATION - OFFICE OF STEM ENGAGEMENT, NASA | 43.008 | | 56,628 | - | - | | 56,628 | - |
| Total National Aeronautics and Space Administration | | | 56,628 | - | - | - | 56,628 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|---|--|---|------------------|---------------|-------------------------------|---------------------------------------|
| National Endowment for the Humanities | | | | | | | | |
| PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS | 45.025 | | - | - | 706,990 | | 706,990 | - |
| GRANTS TO STATES | 45.310 | | - | - | 943,402 | | 943,402 | - |
| NATIONAL LEADERSHIP GRANTS | 45.312 | | - | - | 86,473 | | 86,473 | - |
| Total National Endowment for the Humanities | | | - | - | 1,736,865 | - | 1,736,865 | - |
| National Science Foundation | | | | | | | | |
| EDUCATION AND HUMAN RESOURCES | 47.076 | | 840,676 | - | 115,398 | | 956,074 | - |
| Total National Science Foundation | | | 840,676 | - | 115,398 | - | 956,074 | - |
| U.S. Department of Veterans Affairs | | | | | | | | |
| VETERANS AFFAIRS MEDICAL CENTER | 64.009 | | - | - | 1,020,182 | | 1,020,182 | - |
| Total U.S. Department of Veterans Affairs | | | - | - | 1,020,182 | - | 1,020,182 | - |
| Environmental Protection Agency | | | | | | | | |
| AIR POLLUTION CONTROL PROGRAM SUPPORT | 66.001 | | - | - | 1,386,069 | | 1,386,069 | - |
| STATE INDOOR RADON GRANTS | 66.032 | | - | - | 101,019 | | 101,019 | - |
| SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT | 66.034 | | - | - | 273,215 | | 273,215 | - |
| MULTIPURPOSE GRANTS TO STATES AND TRIBES | 66.204 | | - | - | 138,216 | | 138,216 | - |
| CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS | 66.418 | | - | - | 3,618,469 | | 3,618,469 | 533,734 |
| WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT | 66.419 | | - | - | 1,285,822 | | 1,285,822 | - |
| WATER QUALITY MANAGEMENT PLANNING | 66.454 | | - | - | 100,000 | | 100,000 | 60,000 |
| NONPOINT SOURCE IMPLEMENTATION GRANTS | 66.460 | | - | - | 949,681 | | 949,681 | 277,566 |
| CHESAPEAKE BAY PROGRAM | 66.466 | | - | - | 1,763,195 | | 1,763,195 | 607,459 |
| <u>DRINKING WATER STATE REVOLVING FUND CLUSTER</u> | | | | | | | | |
| CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS | 66.468 | | - | - | 5,458 | | 5,458 | - |
| SUBTOTAL - DRINKING WATER STATE REVOLVING FUND CLUSTER | | | | | | 5,458 | | |
| PERFORMANCE PARTNERSHIP GRANTS | 66.605 | | - | - | 193,001 | | 193,001 | - |
| POLLUTION PREVENTION GRANTS PROGRAM | 66.708 | | - | - | 524,475 | | 524,475 | - |
| SOURCE REDUCTION ASSISTANCE | 66.717 | | - | - | 70,235 | | 70,235 | 48,198 |
| HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT | 66.801 | | - | - | 354,235 | | 354,235 | - |

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|---|--|---|-------------------|-------------------|-------------------------------|---------------------------------------|
| Environmental Protection Agency (continued) | | | | | | | | |
| UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM | 66.804 | | - | - | 759,572 | | 759,572 | - |
| STATE AND TRIBAL RESPONSE PROGRAM GRANTS | 66.817 | | - | - | 282,611 | | 282,611 | - |
| Total Environmental Protection Agency | | | - | - | 11,805,273 | 5,458 | 11,805,273 | 1,526,957 |
| U.S. Department of Energy | | | | | | | | |
| STATE ENERGY PROGRAM | 81.041 | | - | - | 250,727 | | 250,727 | 50,000 |
| WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS | 81.042 | | - | - | 745,743 | | 745,743 | 489,838 |
| STATE ENERGY PROGRAM SPECIAL PROJECTS | 81.119 | | - | - | 156 | | 156 | 156 |
| NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM | 81.123 | | - | - | 1,930 | | 1,930 | - |
| STATE HEATING OIL AND PROPANE PROGRAM | 81.138 | | - | - | 7,097 | | 7,097 | - |
| Total U.S. Department of Energy | | | - | - | 1,005,653 | - | 1,005,653 | 539,994 |
| U.S. Department of Education | | | | | | | | |
| ADULT EDUCATION - BASIC GRANTS TO STATES | 84.002 | | - | - | 681,980 | | 681,980 | 668,802 |
| TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA) | 84.010 | | - | - | 50,856,587 | | 50,856,587 | 50,174,381 |
| TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN | 84.013 | | - | - | 95,175 | | 95,175 | 94,350 |
| FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (SEOG) | 84.007 | | - | 575,274 | - | | 575,274 | - |
| FEDERAL WORK-STUDY PROGRAM | 84.033 | | - | 228,578 | - | | 228,578 | - |
| FEDERAL PELL GRANT PROGRAM | 84.063 | | - | 7,840,124 | - | | 7,840,124 | - |
| FEDERAL DIRECT STUDENT LOANS | 84.268 | | - | 20,757,656 | - | | 20,757,656 | - |
| SPECIAL EDUCATION CLUSTER | | | | | | | | |
| SPECIAL EDUCATION - GRANT TO STATES | 84.027 | | - | - | 19,290,919 | | 19,290,919 | 16,637,097 |
| SPECIAL EDUCATION - PRESCHOOL GRANTS | 84.173 | | - | - | 172,211 | | 172,211 | 129,120 |
| SUBTOTAL - SPECIAL EDUCATION CLUSTER | | | | | | 19,463,130 | | |
| HIGHER EDUCATION - INSTITUTIONAL AID TRIO CLUSTER | 84.031 | | - | - | 6,877,174 | | 6,877,174 | - |
| TRIO - TALENT SEARCH | 84.044 | | - | - | 462,439 | | 462,439 | - |
| TRIO - UPWARD BOUND | 84.047 | | - | - | 305,758 | | 305,758 | - |
| SUBTOTAL - TRIO CLUSTER | | | | | | 768,197 | | |
| CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES | 84.048 | | - | - | 5,097,310 | | 5,097,310 | 4,490,566 |

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|---|--|---|--------------------|-------------------|-------------------------------|---------------------------------------|
| U.S. Department of Education (continued) | | | | | | | | |
| REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES | 84.126 | | - | - | 15,297,186 | | 15,297,186 | - |
| REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND | 84.177 | | - | - | 165,113 | | 165,113 | - |
| SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES | 84.181 | | - | - | 2,341,185 | | 2,341,185 | 261,480 |
| SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES | 84.187 | | - | - | 204,509 | | 204,509 | - |
| EDUCATION FOR HOMELESS CHILDREN AND YOUTH | 84.196 | | - | - | 239,943 | | 239,943 | 189,753 |
| INNOVATIVE APPROACHES TO LITERACY, FULL-SERVICE COMMUNITY SCHOOLS; AND PROMISE NEIGHBORHOODS | 84.215 | | - | - | 325,649 | | 325,649 | - |
| CHARTER SCHOOLS | 84.282 | | - | - | 1,743,430 | | 1,743,430 | 1,562,146 |
| 21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL | 84.287 | | - | - | 1,855,463 | | 1,855,463 | 1,768,981 |
| ENGLISH LANGUAGE ACQUISITION | 84.365 | | - | - | 1,079,263 | | 1,079,263 | 1,049,082 |
| MATHEMATICS & SCIENCE PARTNERSHIP | 84.366 | | - | - | (832,049) | | (832,049) | (832,049) |
| IMPROVING TEACHER QUALITY STATE GRANTS | 84.367 | | - | - | 9,182,652 | | 9,182,652 | 8,853,232 |
| GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES | 84.369 | | - | - | 4,470,774 | | 4,470,774 | - |
| DC SCHOOL CHOICE INCENTIVE PROGRAM | 84.370 | | - | - | 18,284,981 | | 18,284,981 | (117,799) |
| STATEWIDE LONGTITUDINAL DATA SYSTEMS | 84.372 | | - | - | (16,167) | | (16,167) | (16,167) |
| SCHOOL IMPROVEMENT GRANTS | 84.377 | | - | - | 1,666,177 | | 1,666,177 | 1,561,480 |
| COLLEGE ACCESS CHALLENGE GRANT PROGRAM | 84.378 | | - | - | (15) | | (15) | (15) |
| STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS | 84.424 | | - | - | 5,149,953 | | 5,149,953 | 5,002,201 |
| Total U.S. Department of Education | | | - | - | 144,997,600 | 20,231,327 | 174,399,232 | 91,476,641 |
| Consumer Product Safety Commission | | | | | | | | |
| VIRGINIA GRAEME BAKER POOL AND SPA SAFETY | 87.002 | | - | - | 68,352 | | 68,352 | - |
| Total Consumer Product Safety Commission | | | - | - | 68,352 | - | 68,352 | - |
| U.S. Election Assistance Commission | | | | | | | | |
| HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS | 90.401 | | - | - | 515,298 | | 515,298 | - |
| 2018 HELP AMERICA VOTE ACT ELECTION SECURITY GRANTS | 90.404 | | - | - | 207,421 | | 207,421 | - |
| Total U.S. Election Assistance Commission | | | - | - | 722,719 | - | 722,719 | - |

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|---|--|---|-----------|------------------|-------------------------------|---------------------------------------|
| U.S. Department of Health and Human Services | | | | | | | | |
| STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT | | | | | | | | |
| MINORITY HIV/AIDS DEMONSTRATION PROGRAM | 93.006 | | - | - | 530,605 | | 530,605 | - |
| SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION | 93.041 | | - | - | 23,544 | | 23,544 | 23,544 |
| SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS | 93.042 | | - | - | 215,260 | | 215,260 | 215,260 |
| <u>TITLE III AGING CLUSTER</u> | | | | | | | | |
| SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS | 93.044 | | - | - | 1,778,520 | | 1,778,520 | 1,380,366 |
| SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES | 93.045 | | - | - | 3,565,907 | | 3,565,907 | - |
| NUTRITION SERVICES INCENTIVE PROGRAM | 93.053 | | - | - | 662,281 | | 662,281 | - |
| SUBTOTAL - TITLE III AGING CLUSTER | | | | | 6,006,708 | 6,006,708 | | |
| SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II - DISCRETIONARY PROJECTS | 93.048 | | - | - | 258,504 | | 258,504 | - |
| ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES | 93.051 | | - | - | 107,913 | | 107,913 | - |
| NATIONAL FAMILY CAREGIVERS SUPPORT TITLE III PART E | 93.052 | | - | - | 1,014,925 | | 1,014,925 | 1,014,925 |
| PUBLIC HEALTH EMERGENCY PREPAREDNESS | 93.069 | | - | - | 966,255 | | 966,255 | - |
| HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS | 93.074 | | - | - | 5,559,126 | | 5,559,126 | 64,990 |
| COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE | 93.079 | | - | - | 449,393 | | 449,393 | - |
| GUARDIANSHIP ASSISTANCE | 93.090 | | - | - | 2,540,438 | | 2,540,438 | - |
| AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM | 93.092 | | - | - | 309,919 | | 309,919 | 66,203 |
| FOOD AND DRUG ADMINISTRATION RESEARCH | 93.103 | | - | - | 17,284 | | 17,284 | - |
| COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED) | 93.104 | | - | - | 1,225,957 | | 1,225,957 | - |
| PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS | 93.116 | | - | - | 328,655 | | 328,655 | - |
| COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES | 93.130 | | - | - | 150,203 | | 150,203 | - |
| INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM | 93.136 | | - | - | 1,401,065 | | 1,401,065 | 102,544 |

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|---|--|---|-------------|--------------------|-------------------------------|---------------------------------------|
| U.S. Department of Health and Human Services (continued) | | | | | | | | |
| PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH) | 93.150 | | - | - | 227,677 | | 227,677 | - |
| GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM | 93.165 | | - | - | 333,155 | | 333,155 | - |
| CHILD LEAD POISONING PREVENTION PROGRAM | 93.197 | | - | - | 304,656 | | 304,656 | 55,625 |
| GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES | 93.236 | | - | - | 185,729 | | 185,729 | - |
| SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS) - PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE | 93.243 | | - | - | 5,702,698 | | 5,702,698 | 1,033,097 |
| UNIVERSAL NEWBORN HEARING SCREENING | 93.251 | | - | - | 171,780 | | 171,780 | - |
| IMMUNIZATION COOPERATIVE AGREEMENTS | 93.268 | | - | - | 1,897,702 | | 1,897,702 | 72,221 |
| ADULT VIRAL HEPATITIS PREVENTION AND CONTROL | 93.270 | | - | - | 156,826 | | 156,826 | 51,093 |
| NATIONAL STATE BASED TOBACCO CONTROL PROGRAMS | 93.305 | | - | - | 652,729 | | 652,729 | - |
| EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC) | 93.323 | | - | - | 2,165,279 | | 2,165,279 | - |
| NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES | 93.350 | | - | - | 44,652 | | 44,652 | - |
| ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES | 93.354 | | - | - | 3,069,042 | | 3,069,042 | 40,000 |
| ACL INDEPENDENT LIVING STATE GRANTS | 93.369 | | - | - | 398,829 | | 398,829 | - |
| IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE | 93.426 | | - | - | 1,943,532 | | 1,943,532 | 644,100 |
| EVERY STUDENT SUCCEEDS ACTS (ESSA)/PRESCHOOL DEVELOPMENT GRANTS | 93.434 | | - | - | 3,515,840 | | 3,515,840 | - |
| ACL ASSISTIVE TECHNOLOGY | 93.464 | | - | - | 345,846 | | 345,846 | - |
| TANF POLICY ACADEMY FOR INNOVATIVE EMPLOYMENT STRATEGIES (PAIES) | 93.475 | | - | - | 20,470 | | 20,470 | - |
| AFFORDABLE CARE ACT - MEDICARE IMPROVEMENTS FOR PATIENTS AND PROVIDERS | 93.518 | | - | - | 7,521 | | 7,521 | 7,521 |
| THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAMS (EIP) COOPERATIVE AGREEMENTS; PPHF | 93.521 | | - | - | 13,389 | | 13,389 | - |
| PROMOTING SAFE AND STABLE FAMILIES | 93.556 | | - | - | 888,553 | | 888,553 | - |
| <u>TEMPORARY ASSISTANCE FOR NEEDY FAMILIES CLUSTER</u> | | | | | | | | |
| TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | 93.558 | | - | - | 115,013,012 | | 115,013,012 | - |
| SUBTOTAL - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES CLUSTER | | | | | | <u>115,013,012</u> | | |
| CHILD SUPPORT ENFORCEMENT PROGRAM | 93.563 | | - | - | 18,960,677 | | 18,960,677 | - |
| CHILD SUPPORT ENFORCEMENT RESEARCH | 93.564 | | - | - | 49,324 | | 49,324 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|---|--|---|------------|---------------|-------------------------------|---------------------------------------|
| U.S. Department of Health and Human Services (continued) | | | | | | | | |
| REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED | 93.566 | | - | - | 1,602,378 | | 1,602,378 | - |
| LOW INCOME HOME ENERGY ASSISTANCE | 93.568 | | - | - | 11,706,700 | | 11,706,700 | 9,394,902 |
| COMMUNITY SERVICES BLOCK GRANT | 93.569 | | - | - | 12,079,600 | | 12,079,600 | 10,738,256 |
| COMMUNITY SERVICES BLOCK GRANT_DISCRETIONARY AWARDS | 93.570 | | - | - | (13,993) | | (13,993) | - |
| <u>CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER</u> | | | | | | | | |
| CHILD CARE & DEVELOPMENT BLOCK GRANT | 93.575 | | - | - | 20,231,706 | | 20,231,706 | 17,443,894 |
| SUBTOTAL - CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER | | | | | | 20,231,706 | | |
| COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS | 93.590 | | - | - | 216,629 | | 216,629 | - |
| GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM | 93.597 | | - | - | 96,556 | | 96,556 | - |
| CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV) | 93.599 | | - | - | 53,729 | | 53,729 | - |
| HEAD START | 93.600 | | - | - | 14,392,538 | | 14,392,538 | 619,500 |
| ADOPTION AND LEGAL GUARDIANSHIP PROGRAM | 93.603 | | - | - | 56,691 | | 56,691 | - |
| DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS | 93.630 | | - | - | 613,531 | | 613,531 | - |
| DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE | 93.631 | | - | - | 332,275 | | 332,275 | - |
| CHILDREN'S JUSTICE GRANTS TO STATES | 93.643 | | - | - | 66,171 | | 66,171 | - |
| CHILD WELFARE - SERVICES - STATE GRANTS | 93.645 | | - | - | 389,069 | | 389,069 | - |
| FOSTER CARE - TITLE IV-E | 93.658 | | - | - | 35,600,140 | | 35,600,140 | - |
| ADOPTION ASSISTANCE - TITLE IV-E | 93.659 | | - | - | 9,584,793 | | 9,584,793 | - |
| SOCIAL SERVICES BLOCK GRANT | 93.667 | | - | - | 10,053,874 | | 10,053,874 | - |
| CHILD ABUSE AND NEGLECT STATE GRANTS | 93.669 | | - | - | 61,787 | | 61,787 | - |
| FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES | 93.671 | | - | - | 748,814 | | 748,814 | - |
| CHAFEE FOSTER CARE INDEPENDENCE PROGRAM | 93.674 | | - | - | 824,250 | | 824,250 | - |
| STATE PUBLIC HEALTH APPROACHES FOR ENSURING OUTLINE CAPACITY - FUNDED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012) | 93.735 | | - | - | 48,289 | | 48,289 | 48,289 |
| PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUND (PPHF-2012) | 93.745 | | - | - | 300,848 | | 300,848 | - |
| CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM | 93.753 | | - | - | (695) | | (695) | - |
| STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF) | 93.757 | | - | - | 146,646 | | 146,646 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| <i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i> | <i>Federal CFDA Number</i> | <i>Pass Through Entity Identifying Number</i> | <i>Research and Development Cluster</i> | <i>Student Financial Assistance Cluster</i> | <i>Other</i> | <i>Cluster Total</i> | <i>Total Federal Expenditures</i> | <i>Passed Through to Subrecipients</i> |
|---|------------------------------------|---|---|---|---------------|----------------------|---------------------------------------|--|
| U.S. Department of Health and Human Services (continued) | | | | | | | | |
| PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF) | 93.758 | - | - | - | 66,916 | | 66,916 | 20,424 |
| CHILDREN'S HEALTH INSURANCE PROGRAM | 93.767 | - | - | - | 56,965,645 | | 56,965,645 | - |
| MEDICARE - HOSPITAL INSURANCE | 93.773 | - | - | - | 2,780,521 | | 2,780,521 | - |
| <u>MEDICAID CLUSTER</u> | | | | | | | | |
| STATE MEDICAID FRAUD CONTROL UNITS | 93.775 | - | - | - | 2,174,955 | | 2,174,955 | - |
| STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XVIII) MEDICARE | 93.777 | - | - | - | 3,585,426 | | 3,585,426 | - |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | - | - | - | 2,273,977,467 | | 2,273,977,467 | - |
| ARRA - MEDICAL ASSISTANCE PROGRAM | 93.778 | - | - | - | 6,113,780 | | 6,113,780 | 2,249,999 |
| SUBTOTAL - MEDICAID CLUSTER | | | | | | 2,285,851,628 | | |
| CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS | 93.779 | - | - | - | 128,796 | | 128,796 | - |
| OPIOID STR | 93.788 | - | - | - | 10,645,353 | | 10,645,353 | - |
| MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION | 93.791 | - | - | - | 1,190,712 | | 1,190,712 | - |
| STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XIX) MEDICAID | 93.796 | - | - | - | 183,209 | | 183,209 | - |
| ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING | 93.800 | - | - | - | 381,697 | | 381,697 | 253,910 |
| INSURANCE MARKET REFORM GRANT | 93.811 | - | - | - | 452,433 | | 452,433 | - |
| HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES | 93.817 | - | - | - | 754,885 | | 754,885 | 456,064 |
| MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM | 93.870 | - | - | - | 1,952,010 | | 1,952,010 | 1,563,286 |
| NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM | 93.889 | - | - | - | 123,875 | | 123,875 | 22,379 |
| CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS | 93.898 | - | - | - | 1,172,860 | | 1,172,860 | - |
| HIV EMERGENCY RELIEF PROJECT GRANTS | 93.914 | - | - | - | 30,383,694 | | 30,383,694 | 20,427,878 |
| HIV CARE FORMULA GRANTS | 93.917 | - | - | - | 14,592,023 | | 14,592,023 | 4,288,674 |
| SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS | 93.925 | - | - | 382,598 | - | | 382,598 | - |
| HEALTHY START INITIATIVE | 93.926 | - | - | - | 966,890 | | 966,890 | 576,707 |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other | Cluster Total | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|---|--|---|---------------|---------------|-------------------------------|---------------------------------------|
| U.S. Department of Health and Human Services (continued) | | | | | | | | |
| HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED | 93.940 | | - | - | 7,202,439 | | 7,202,439 | 735,366 |
| HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE | 93.944 | | - | - | 494,275 | | 494,275 | - |
| ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION & CONTROL | 93.945 | | - | - | 85,695 | | 85,695 | - |
| COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS | 93.946 | | - | - | 102,364 | | 102,364 | - |
| BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES | 93.958 | | - | - | 2,170,948 | | 2,170,948 | - |
| BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE | 93.959 | | - | - | 6,701,122 | | 6,701,122 | - |
| PREVENTIVE HEALTH SERVICES - SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS | 93.977 | | - | - | 807,251 | | 807,251 | - |
| PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT | 93.991 | | - | - | 1,266,285 | | 1,266,285 | 354,831 |
| MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES | 93.994 | | - | - | 6,671,667 | | 6,671,667 | 2,153,770 |
| Total U.S. Department of Health and Human Services | | | - | 382,598 | 2,730,462,191 | 2,427,103,054 | 2,730,844,789 | 76,119,618 |
| Corporation for National and Community Service | | | | | | | | |
| RETIRED AND SENIOR VOLUNTEER PROGRAM | 94.002 | | - | - | 130,837 | | 130,837 | 13,379 |
| STATE COMMISSIONS | 94.003 | | - | - | 254,493 | | 254,493 | 116,250 |
| AMERICORPS | 94.006 | | - | - | 3,075,437 | | 3,075,437 | 3,075,437 |
| TRAINING AND TECHNICAL ASSISTANCE | 94.009 | | - | - | 205,354 | | 205,354 | 29,000 |
| <u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u> | | | | | | | | |
| SENIOR COMPANION PROGRAM | 94.016 | | - | - | 311,437 | | 311,437 | - |
| SUBTOTAL - FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER | | | | | | 311,437 | | |
| Total Corporation for National and Community Service | | | - | - | 3,977,558 | 311,437 | 3,977,558 | 3,234,066 |
| Social Security Administration | | | | | | | | |
| <u>SOCIAL SECURITY DISABILITY INSURANCE CLUSTER</u> | | | | | | | | |
| SOCIAL SECURITY DISABILITY INSURANCE | 96.001 | | - | - | 12,512,101 | | 12,512,101 | - |
| SUBTOTAL - SOCIAL SECURITY DISABILITY INSURANCE CLUSTER | | | | | | 12,512,101 | | |
| Total Social Security Administration | | | - | - | 12,512,101 | 12,512,101 | 12,512,101 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2019

| <i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i> | <i>Federal CFDA Number</i> | <i>Pass Through Entity Identifying Number</i> | <i>Research and Development Cluster</i> | <i>Student Financial Assistance Cluster</i> | <i>Other</i> | <i>Cluster Total</i> | <i>Total Federal Expenditures</i> | <i>Passed Through to Subrecipients</i> |
|--|------------------------------------|---|---|---|-------------------------|-------------------------|---------------------------------------|--|
| U.S. Department of Homeland Security | | | | | | | | |
| NON-PROFIT SECURITY PROGRAM | 97.008 | | - | - | 1,121,385 | | 1,121,385 | 1,121,385 |
| PUBLIC ASSISTANCE - PRESIDENTIAL DECLARED DISASTER | 97.036 | | - | - | (586,337) | | (586,337) | (586,337) |
| BOATING SAFETY FINANCIAL ASSISTANCE | 97.012 | | - | - | 756,159 | | 756,159 | - |
| COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE) | 97.023 | | - | - | 66,309 | | 66,309 | 13,332 |
| HAZARD MITIGATION GRANT | 97.039 | | - | - | 947,268 | | 947,268 | 801,479 |
| EMERGENCY MANAGEMENT PERFORMANCE GRANTS | 97.042 | | - | - | 3,363,295 | | 3,363,295 | - |
| ASSISTANCE TO FIREFIGHTERS GRANT | 97.044 | | - | - | (42) | | (42) | - |
| COOPERATING TECHNICAL PARTNERS | 97.045 | | - | - | 62,979 | | 62,979 | 58,750 |
| PRE-DISASTER MITIGATION | 97.047 | | - | - | 695,229 | | 695,229 | 499,375 |
| PORT SECURITY GRANT PROGRAM | 97.056 | | - | - | 145,016 | | 145,016 | - |
| HOMELAND SECURITY GRANT PROGRAM | 97.067 | | - | - | 51,606,824 | | 51,606,824 | 40,060,086 |
| HOMELAND SECURITY-RELATED SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (HS STEM) CAREER DEVELOPMENT PROGRAM | 97.104 | | 77,414 | - | - | | 77,414 | - |
| SECURING THE CITIES PROGRAM | 97.106 | | - | - | 1,257,920 | | 1,257,920 | 339,866 |
| Total U.S. Department of Homeland Security | | | 77,414 | - | 59,436,005 | - | 59,513,419 | 42,307,936 |
| Total Expenditures of Federal Awards | | | \$ 6,449,466 | \$ 29,784,230 | \$ 4,085,532,508 | \$ 3,251,003,085 | \$ 4,121,766,204 | \$ 299,941,459 |

The accompanying notes are an integral part of this schedule.

**Schedule II - Schedule of Expenditures
of Federal Awards by District Agency**

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|--|----------------------------------|---------------------------------------|
| HUMAN SUPPORT SERVICES CLUSTER: | | | | |
| Department of Health | | | | |
| SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) | 10.557 | | \$ 11,731,677 | \$ 3,012,205 |
| STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM | 10.561 | | 1,568,923 | 199,600 |
| COMMODITY SUPPLEMENTAL FOOD PROGRAM | 10.565 | | 393,852 | 393,852 |
| WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP) | 10.572 | | 146,374 | - |
| SENIOR FARMERS MARKET NUTRITION PROGRAM | 10.576 | | 134,879 | - |
| HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS | 14.241 | | 11,144,742 | 5,625,522 |
| COMPENSATION AND WORKING CONDITIONS | 17.005 | | 89,500 | - |
| VIRGINIA GRAEME BAKER POOL AND SPA SAFETY | 87.002 | | 68,352 | - |
| STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT MINORITY HIV/AIDS DEMONSTRATION PROGRAM | 93.006 | | 530,605 | - |
| PUBLIC HEALTH EMERGENCY PREPAREDNESS | 93.069 | | 966,255 | - |
| HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS | 93.074 | | 5,559,126 | 64,990 |
| AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM | 93.092 | | 95,298 | 18,517 |
| FOOD AND DRUG ADMINISTRATION RESEARCH | 93.103 | | 17,284 | - |
| PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS | 93.116 | | 328,655 | - |
| COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES | 93.130 | | 150,203 | - |
| INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM | 93.136 | | 1,401,065 | 102,544 |
| GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM | 93.165 | | 333,155 | - |
| GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES | 93.236 | | 185,729 | - |
| UNIVERSAL NEWBORN HEARING SCREENING | 93.251 | | 171,780 | - |
| IMMUNIZATION COOPERATIVE AGREEMENTS | 93.268 | | 1,897,702 | 72,221 |
| ADULT VIRAL HEPATITIS PREVENTION AND CONTROL | 93.270 | | 156,826 | 51,093 |
| NATIONAL STATE BASED TOBACCO CONTROL PROGRAMS | 93.305 | | 652,729 | - |
| EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC) | 93.323 | | 2,165,279 | - |
| ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES | 93.354 | | 3,069,042 | 40,000 |
| IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE | 93.426 | | 1,943,532 | 644,100 |
| THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAMS (EIP) COOPERATIVE AGREEMENTS; PPHF | 93.521 | | 13,389 | - |
| STATE PUBLIC HEALTH APPROACHES FOR ENSURING OUTLINE CAPACITY - FUNDED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012) | 93.735 | | 48,289 | 48,289 |
| PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUND (PPHF-2012) | 93.745 | | 300,848 | - |
| STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF) | 93.757 | | 146,646 | - |
| PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF) | 93.758 | | 66,916 | 20,424 |
| STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XVIII) MEDICARE | 93.777 | | 3,585,426 | - |
| STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XIX) MEDICAID | 93.796 | | 183,209 | - |
| ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING | 93.800 | | 381,697 | 253,910 |
| HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES | 93.817 | | 754,885 | 456,064 |
| MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM | 93.870 | | 1,952,010 | 1,563,286 |
| NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM | 93.889 | | 123,875 | 22,379 |
| CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS | 93.898 | | 1,172,860 | - |
| HIV EMERGENCY RELIEF PROJECT GRANTS | 93.914 | | 30,383,694 | 20,427,878 |
| HIV CARE FORMULA GRANTS | 93.917 | | 14,592,023 | 4,288,674 |
| HEALTHY START INITIATIVE | 93.926 | | 966,890 | 576,707 |
| HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED | 93.940 | | 7,202,439 | 735,366 |
| HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE | 93.944 | | 494,275 | - |
| ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION & CONTROL | 93.945 | | 85,695 | - |
| COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS | 93.946 | | 102,364 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|--|----------------------------------|---------------------------------------|
| HUMAN SUPPORT SERVICES CLUSTER: | | | | |
| Department of Health (continued) | | | | |
| PREVENTIVE HEALTH SERVICES - SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS | 93.977 | | 807,251 | - |
| PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT | 93.991 | | 1,266,285 | 354,831 |
| MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES | 93.994 | | 6,671,667 | 2,153,770 |
| Total Department of Health | | | 116,205,197 | 41,126,222 |
| Office of Human Rights | | | | |
| FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL | 14.401 | | 42,054 | - |
| EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964 | 30.001 | | 200,553 | - |
| Total Office of Human Rights | | | 242,607 | - |
| Department of Health Care Finance | | | | |
| CHILDREN'S HEALTH INSURANCE PROGRAM | 93.767 | | 56,965,645 | - |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | | 2,238,146,995 | - |
| ARRA - MEDICAL ASSISTANCE PROGRAM | 93.778 | | 6,113,780 | 2,249,999 |
| MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION | 93.791 | | 1,190,712 | - |
| Total Department of Health Care Finance | | | 2,302,417,132 | 2,249,999 |
| Department of Human Services | | | | |
| SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT | 10.535 | | 112,910 | - |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS | 10.551 | | 173,109,637 | - |
| STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM | 10.561 | | 26,700,398 | - |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PROCESS AND TECHNOLOGY IMPROVEMENT GRANTS | 10.580 | | 56,831 | - |
| EMERGENCY SOLUTIONS GRANT PROGRAM | 14.231 | | 2,464,985 | - |
| CONTINUUM OF CARE PROGRAM | 14.267 | | 5,175,875 | - |
| VETERANS AFFAIRS MEDICAL CENTER | 64.009 | | 1,020,182 | - |
| TANF POLICY ACADEMY FOR INNOVATIVE EMPLOYMENT STRATEGIES (PAIES) | 93.475 | | 20,470 | - |
| TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | 93.558 | | 115,013,012 | - |
| REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED | 93.566 | | 1,602,378 | - |
| COMMUNITY SERVICES BLOCK GRANT | 93.569 | | 12,079,600 | 10,738,256 |
| SOCIAL SERVICES BLOCK GRANT | 93.667 | | 10,053,874 | - |
| FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES | 93.671 | | 748,814 | - |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | | 13,652,605 | - |
| Total Department of Human Services | | | 361,811,571 | 10,738,256 |
| Department on Disability Services | | | | |
| REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES | 84.126 | | 15,297,186 | - |
| REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND | 84.177 | | 165,113 | - |
| SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES | 84.187 | | 204,509 | - |
| SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II - DISCRETIONARY PROJECTS | 93.048 | | 258,504 | - |
| ACL INDEPENDENT LIVING STATE GRANTS | 93.369 | | 398,829 | - |
| ACL ASSISTIVE TECHNOLOGY | 93.464 | | 345,846 | - |
| DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE | 93.631 | | 332,275 | - |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | | 14,017,435 | - |
| SOCIAL SECURITY DISABILITY INSURANCE | 96.001 | | 12,512,101 | - |
| Total Department on Disability Services | | | 43,531,798 | - |
| Office on Disability Rights | | | | |
| DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS | 93.630 | | 613,531 | - |
| Total Office on Disability Rights | | | 613,531 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|--|----------------------------------|---------------------------------------|
| <u>HUMAN SUPPORT SERVICES CLUSTER:</u> | | | | |
| Child and Family Services | | | | |
| GUARDIANSHIP ASSISTANCE | 93.090 | | 2,540,438 | - |
| PROMOTING SAFE AND STABLE FAMILIES | 93.556 | | 888,553 | - |
| COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS | 93.590 | | 216,629 | - |
| CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV) | 93.599 | | 53,729 | - |
| ADOPTION AND LEGAL GUARDIANSHIP PROGRAM | 93.603 | | 56,691 | - |
| CHILDREN'S JUSTICE GRANTS TO STATES | 93.643 | | 66,171 | - |
| CHILD WELFARE - SERVICES - STATE GRANTS | 93.645 | | 389,069 | - |
| FOSTER CARE - TITLE IV-E | 93.658 | | 35,600,140 | - |
| ADOPTION ASSISTANCE - TITLE IV-E | 93.659 | | 9,584,793 | - |
| CHILD ABUSE AND NEGLECT STATE GRANTS | 93.669 | | 61,787 | - |
| CHAFEE FOSTER CARE INDEPENDENCE PROGRAM | 93.674 | | 824,250 | - |
| Total Child and Family Services | | | 50,282,250 | - |
| Department of Behavioral Health | | | | |
| CONTINUUM OF CARE PROGRAM | 14.267 | | 239,863 | - |
| CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM | 16.745 | | 100,415 | - |
| COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED) | 93.104 | | 1,225,957 | - |
| PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH) | 93.150 | | 227,677 | - |
| SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS) - PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE | 93.243 | | 4,458,657 | - |
| MEDICARE - HOSPITAL INSURANCE | 93.773 | | 2,780,521 | - |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | | 5,454,586 | - |
| OPIOID STR | 93.788 | | 10,645,353 | - |
| BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES | 93.958 | | 2,170,948 | - |
| BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE | 93.959 | | 6,701,122 | - |
| Total Department of Behavioral Health | | | 34,005,099 | - |
| <u>PRIMARY & SECONDARY EDUCATION CLUSTER:</u> | | | | |
| District of Columbia Public Schools | | | | |
| FARM TO SCHOOL GRANT PROGRAM | 10.575 | | 99,476 | - |
| LANGUAGE GRANT PROGRAM | 12.900 | | 157,364 | - |
| INNOVATIVE APPROACHES TO LITERACY, FULL-SERVICE COMMUNITY SCHOOLS; AND PROMISE NEIGHBORHOODS | 84.215 | | 325,649 | - |
| DC SCHOOL CHOICE INCENTIVE PROGRAM | 84.370 | | 17,500,000 | - |
| COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE | 93.079 | | 369,045 | - |
| HEAD START | 93.600 | | 13,441,989 | - |
| Total District of Columbia Public Schools | | | 31,893,523 | - |
| Office of the State Superintendent of Education | | | | |
| SCHOOL BREAKFAST PROGRAM | 10.553 | | 11,012,881 | 11,012,881 |
| NATIONAL SCHOOL LUNCH PROGRAM | 10.555 | | 26,349,375 | 26,349,375 |
| SPECIAL MILK PROGRAM FOR CHILDREN | 10.556 | | 1,528,150 | 1,774 |
| CHILD AND ADULT CARE FOOD PROGRAM | 10.558 | | 10,891,246 | 10,688,273 |
| SUMMER FOOD SERVICE PROGRAM FOR CHILDREN | 10.559 | | 2,949,112 | 2,906,262 |
| EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST) | 10.568 | | 440,952 | 392,065 |
| CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY | 10.579 | | 121,578 | 121,578 |
| CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY, NON-CASH AWARD | 10.579 | | 3,409,492 | - |
| FRESH FRUIT AND VEGETABLE PROGRAM | 10.582 | | 2,083,948 | 1,989,338 |
| ADULT EDUCATION - BASIC GRANTS TO STATES | 84.002 | | 681,980 | 668,802 |
| TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA) | 84.010 | | 50,856,587 | 50,174,381 |
| TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN | 84.013 | | 95,175 | 94,350 |
| SPECIAL EDUCATION - GRANT TO STATES | 84.027 | | 19,290,919 | 16,637,097 |
| CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES | 84.048 | | 5,097,310 | 4,490,566 |
| SPECIAL EDUCATION - PRESCHOOL GRANTS | 84.173 | | 172,211 | 129,120 |
| SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES | 84.181 | | 2,341,185 | 261,480 |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|--|----------------------------------|---------------------------------------|
| PRIMARY & SECONDARY EDUCATION CLUSTER: | | | | |
| Office of the State Superintendent of Education (continued) | | | | |
| EDUCATION FOR HOMELESS CHILDREN AND YOUTH | 84.196 | | 239,943 | 189,753 |
| CHARTER SCHOOLS | 84.282 | | 1,743,430 | 1,562,146 |
| 21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL | 84.287 | | 1,855,463 | 1,768,981 |
| ENGLISH LANGUAGE ACQUISITION | 84.365 | | 1,079,263 | 1,049,082 |
| MATHEMATICS & SCIENCE PARTNERSHIP | 84.366 | | (832,049) | (832,049) |
| IMPROVING TEACHER QUALITY STATE GRANTS | 84.367 | | 9,182,652 | 8,853,232 |
| GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES | 84.369 | | 4,470,774 | - |
| DC SCHOOL CHOICE INCENTIVE PROGRAM | 84.370 | | 784,981 | (117,799) |
| STATEWIDE LONGITUDINAL DATA SYSTEMS | 84.372 | | (16,167) | (16,167) |
| SCHOOL IMPROVEMENT GRANTS | 84.377 | | 1,666,177 | 1,561,480 |
| COLLEGE ACCESS CHALLENGE GRANT PROGRAM | 84.378 | | (15) | (15) |
| STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS | 84.424 | | 5,149,953 | 5,002,201 |
| COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE | 93.079 | | 80,348 | - |
| AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM | 93.092 | | 214,621 | 47,686 |
| SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS) - PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE | 93.243 | | 1,214,799 | 1,033,097 |
| EVERY STUDENT SUCCEEDS ACTS (ESSA)/PRESCHOOL DEVELOPMENT GRANTS | 93.434 | | 3,515,840 | - |
| CHILD CARE & DEVELOPMENT BLOCK GRANT | 93.575 | | 20,231,706 | 17,443,894 |
| HEAD START | 93.600 | | 950,549 | 619,500 |
| Total Office of the State Superintendent of Education | | | 188,854,369 | 164,082,364 |
| University of the District of Columbia | | | | |
| AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH | 10.001 | | 20,552 | - |
| SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL | 10.170 | | 169,215 | - |
| PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT | 10.203 | | 889,632 | - |
| COOPERATIVE EXTENSION SERVICE | 10.500 | | 1,178,754 | - |
| PARTNERSHIP AGREEMENTS | 10.699 | | 1,738 | - |
| SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH | 11.620 | | 52,115 | - |
| BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING | 12.630 | | 240,070 | - |
| ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES | 15.805 | | 84,398 | - |
| EDUCATION - OFFICE OF STEM ENGAGEMENT, NASA | 43.008 | | 56,628 | - |
| EDUCATION AND HUMAN RESOURCES | 47.076 | | 956,074 | - |
| NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM | 81.123 | | 1,930 | - |
| FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (SEOG) | 84.007 | | 575,274 | - |
| HIGHER EDUCATION - INSTITUTIONAL AID | 84.031 | | 6,877,174 | - |
| FEDERAL WORK-STUDY PROGRAM | 84.033 | | 228,578 | - |
| TRIO - TALENT SEARCH | 84.044 | | 462,439 | - |
| TRIO - UPWARD BOUND | 84.047 | | 305,758 | - |
| FEDERAL PELL GRANT PROGRAM | 84.063 | | 7,840,124 | - |
| FEDERAL DIRECT STUDENT LOANS | 84.268 | | 20,757,656 | - |
| SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS) - PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE | 93.243 | | 29,242 | - |
| NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES | 93.350 | | 44,652 | - |
| COMMUNITY SERVICES BLOCK GRANT_DISCRETIONARY AWARDS | 93.570 | | (13,993) | - |
| SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS | 93.925 | | 382,598 | - |
| SENIOR COMPANION PROGRAM | 94.016 | | 311,437 | - |
| HOMELAND SECURITY-RELATED SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (HS STEM) CAREER DEVELOPMENT PROGRAM | 97.104 | | 77,414 | - |
| Total University of the District of Columbia | | | 41,529,459 | - |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|--|----------------------------------|---------------------------------------|
| GOVERNMENT SERVICES CLUSTER: | | | | |
| Department of Transportation | | | | |
| HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM | 20.200 | | 2,986,787 | - |
| HIGHWAY PLANNING AND CONSTRUCTION | 20.205 | | 211,431,766 | - |
| HIGHWAY TRAINING AND EDUCATION | 20.215 | | 416,198 | - |
| RECREATIONAL TRAILS PROGRAM | 20.219 | | 145,007 | - |
| METROPOLITAN TRANSPORTATION PLANNING | 20.505 | | 320,771 | - |
| ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES | 20.513 | | (4,665) | - |
| STATE AND COMMUNITY HIGHWAY SAFETY | 20.600 | | 3,711,275 | - |
| NATIONAL INFRASTRUCTURE INVESTMENTS | 20.933 | | 854,832 | - |
| Total Department of Transportation | | | 219,861,971 | - |
| District Department of the Environment | | | | |
| PESTICIDE APPLICATOR TRAINING | 10.025 | | 11,634 | - |
| ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT | 11.474 | | 12,935 | - |
| STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES | 12.113 | | 241,022 | - |
| SPORT FISH RESTORATION PROGRAM | 15.605 | | 1,835,017 | 57,216 |
| SPORTFISHING AND BOATING SAFETY ACT | 15.622 | | 89,526 | 89,526 |
| STATE WILDLIFE GRANTS | 15.634 | | 92,380 | - |
| AIR POLLUTION CONTROL PROGRAM SUPPORT | 66.001 | | 1,386,069 | - |
| STATE INDOOR RADON GRANTS | 66.032 | | 101,019 | - |
| SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT | 66.034 | | 273,215 | - |
| MULTIPURPOSE GRANTS TO STATES AND TRIBES | 66.204 | | 138,216 | - |
| CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS | 66.418 | | 3,618,469 | 533,734 |
| WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT | 66.419 | | 1,285,822 | - |
| WATER QUALITY MANAGEMENT PLANNING | 66.454 | | 100,000 | 60,000 |
| NONPOINT SOURCE IMPLEMENTATION GRANTS | 66.460 | | 949,681 | 277,566 |
| CHESAPEAKE BAY PROGRAM | 66.466 | | 1,763,195 | 607,459 |
| CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS | 66.468 | | 5,458 | - |
| PERFORMANCE PARTNERSHIP GRANTS | 66.605 | | 193,001 | - |
| POLLUTION PREVENTION GRANTS PROGRAM | 66.708 | | 524,475 | - |
| SOURCE REDUCTION ASSISTANCE | 66.717 | | 70,235 | 48,198 |
| HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT | 66.801 | | 354,235 | - |
| UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM | 66.804 | | 759,572 | - |
| STATE AND TRIBAL RESPONSE PROGRAM GRANTS | 66.817 | | 282,611 | - |
| STATE ENERGY PROGRAM | 81.041 | | 250,727 | 50,000 |
| WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS | 81.042 | | 745,743 | 489,838 |
| STATE ENERGY PROGRAM SPECIAL PROJECTS | 81.119 | | 156 | 156 |
| STATE HEATING OIL AND PROPANE PROGRAM | 81.138 | | 7,097 | - |
| CHILD LEAD POISONING PREVENTION PROGRAM | 93.197 | | 304,656 | 55,625 |
| LOW INCOME HOME ENERGY ASSISTANCE | 93.568 | | 11,706,700 | 9,394,902 |
| CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM | 93.753 | | (695) | - |
| COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE) | 97.023 | | 66,309 | 13,332 |
| COOPERATING TECHNICAL PARTNERS | 97.045 | | 62,979 | 58,750 |
| Total District Department of the Environment | | | 27,231,459 | 11,736,302 |
| GOVERNMENT OPERATIONS CLUSTER: | | | | |
| Office of the Mayor | | | | |
| RETIRED AND SENIOR VOLUNTEER PROGRAM | 94.002 | | 130,837 | 13,379 |
| STATE COMMISSIONS | 94.003 | | 254,493 | 116,250 |
| AMERICORPS | 94.006 | | 3,075,437 | 3,075,437 |
| TRAINING AND TECHNICAL ASSISTANCE | 94.009 | | 205,354 | 29,000 |
| Total Office of the Mayor | | | 3,666,121 | 3,234,066 |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|--|----------------------------------|---------------------------------------|
| GOVERNMENT OPERATIONS CLUSTER: | | | | |
| Office of the Inspector General | | | | |
| STATE MEDICAID FRAUD CONTROL UNITS | 93.775 | | 2,174,955 | - |
| Total Office of the Inspector General | | | 2,174,955 | - |
| Office on Aging | | | | |
| SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION | 93.041 | | 23,544 | 23,544 |
| SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS | 93.042 | | 215,260 | 215,260 |
| SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS | 93.044 | | 1,778,520 | 1,380,366 |
| SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES | 93.045 | | 3,565,907 | - |
| ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES | 93.051 | | 107,913 | - |
| NATIONAL FAMILY CAREGIVERS SUPPORT TITLE III PART E | 93.052 | | 1,014,925 | 1,014,925 |
| NUTRITION SERVICES INCENTIVE PROGRAM | 93.053 | | 662,281 | - |
| AFFORDABLE CARE ACT - MEDICARE IMPROVEMENTS FOR PATIENTS AND PROVIDERS | 93.518 | | 7,521 | 7,521 |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | | 2,460,846 | - |
| CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS | 93.779 | | 128,796 | - |
| Total Office on Aging | | | 9,965,513 | 2,641,616 |
| Office of the Attorney General | | | | |
| SMART PROSECUTION INITIATIVE | 16.825 | | 138,897 | - |
| CHILD SUPPORT ENFORCEMENT PROGRAM | 93.563 | | 18,960,677 | - |
| CHILD SUPPORT ENFORCEMENT RESEARCH | 93.564 | | 49,324 | - |
| GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM | 93.597 | | 96,556 | - |
| Total Office of the Attorney General | | | 19,245,454 | - |
| DC Public Library | | | | |
| GRANTS TO STATES | 45.310 | | 943,402 | - |
| NATIONAL LEADERSHIP GRANTS | 45.312 | | 86,473 | - |
| Total DC Public Library | | | 1,029,875 | - |
| Department of Employment Services | | | | |
| LABOR FORCE STATISTICS | 17.002 | | 639,330 | - |
| EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES | 17.207 | | 2,087,968 | - |
| UNEMPLOYMENT INSURANCE | 17.225 | | 130,179,594 | - |
| ARRA - UNEMPLOYMENT INSURANCE | 17.225 | | 56,309 | - |
| SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM | 17.235 | | 462,916 | - |
| WIOA ADULT PROGRAM | 17.258 | | 2,435,786 | - |
| WIOA YOUTH ACTIVITIES | 17.259 | | 3,284,203 | - |
| WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC) | 17.271 | | 66,000 | - |
| TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS | 17.273 | | 10,131 | - |
| WIOA DISLOCATED WORKER FORMULA GRANTS | 17.278 | | 6,094,973 | - |
| CONSULTATION AGREEMENTS | 17.504 | | 502,600 | - |
| DISABLED VETERANS OUTREACH PROGRAM | 17.801 | | 318,749 | - |
| LOCAL VETERANS EMPLOYMENT REPRESENTATIVE | 17.804 | | 237,804 | - |
| Total Department of Employment Services | | | 146,376,363 | - |
| Board of Election and Ethics | | | | |
| HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS | 90.401 | | 515,298 | - |
| 2018 HELP AMERICA VOTE ACT ELECTION SECURITY GRANTS | 90.404 | | 207,421 | - |
| Total Board of Election and Ethics | | | 722,719 | - |

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|--|----------------------------------|---------------------------------------|
| PUBLIC SAFETY & JUSTICE CLUSTER: | | | | |
| Homeland Security / Emergency Management | | | | |
| NON-PROFIT SECURITY PROGRAM | 97.008 | | 1,121,385 | 1,121,385 |
| PUBLIC ASSISTANCE - PRESIDENTIAL DECLARED DISASTER | 97.036 | | (586,337) | (586,337) |
| HAZARD MITIGATION GRANT | 97.039 | | 947,268 | 801,479 |
| EMERGENCY MANAGEMENT PERFORMANCE GRANTS | 97.042 | | 3,363,295 | - |
| PRE-DISASTER MITIGATION | 97.047 | | 695,229 | 499,375 |
| HOMELAND SECURITY GRANT PROGRAM | 97.067 | | 51,606,824 | 40,060,086 |
| SECURING THE CITIES PROGRAM | 97.106 | | 1,257,920 | 339,866 |
| Total Homeland Security / Emergency Management | | | 58,405,584 | 42,235,854 |
| Metropolitan Police Department | | | | |
| NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP) | 16.554 | | 284,866 | - |
| PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS | 16.710 | | 449,771 | 201,417 |
| EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM | 16.751 | | 358,169 | - |
| NATIONAL MOTOR CARRIER SAFETY | 20.218 | | 843,023 | - |
| SAFETY DATA IMPROVEMENT PROGRAM | 20.234 | | 4,992 | - |
| MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS | 20.237 | | 81,386 | - |
| BOATING SAFETY FINANCIAL ASSISTANCE | 97.012 | | 756,159 | - |
| Total Metropolitan Police Department | | | 2,778,366 | 201,417 |
| Fire and Emergency Medical Services | | | | |
| RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM | 20.528 | | 140,581 | - |
| ASSISTANCE TO FIREFIGHTERS GRANT | 97.044 | | (42) | - |
| PORT SECURITY GRANT PROGRAM | 97.056 | | 145,016 | - |
| Total Fire and Emergency Medical Services | | | 285,555 | - |
| Criminal Justice Coordinating Council | | | | |
| STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS | 16.550 | | 158,700 | - |
| Total Criminal Justice Coordinating Council | | | 158,700 | - |
| DC National Guard | | | | |
| NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS | 12.401 | | 6,255,057 | - |
| NATIONAL GUARD CHALLENGE PROGRAM | 12.404 | | 2,168,189 | - |
| Total DC National Guard | | | 8,423,246 | - |
| Department of Corrections | | | | |
| SECOND CHANCE ACT PRISONER REENTRY INITIATIVE | 16.812 | | 222,997 | - |
| Total Department of Corrections | | | 222,997 | - |
| Office of Justice Grants Administration/Office of Victim Services | | | | |
| SEXUAL ASSAULT SERVICES FORMULA PROGRAM | 16.017 | | 439,212 | 437,386 |
| JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES | 16.540 | | 323,274 | 309,124 |
| NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP) | 16.554 | | 19,400 | 19,400 |
| CRIME VICTIM ASSISTANCE PROGRAM | 16.575 | | 6,535,258 | 6,398,585 |
| CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS | 16.582 | | 395,425 | 355,389 |
| VIOLENCE AGAINST WOMEN FORMULA GRANTS | 16.588 | | 759,887 | 736,080 |
| RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS | 16.593 | | 80,528 | 80,528 |
| EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM | 16.738 | | 440,815 | 340,594 |
| PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM | 16.742 | | 222,974 | 222,974 |
| EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM | 16.751 | | 19,046 | 19,046 |
| BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM | 16.817 | | 17,719 | 17,719 |
| VISION 21 | 16.826 | | 194,868 | 189,760 |
| Total Office of Justice Grants Administration/Office of Victim Services | | | 9,448,406 | 9,126,585 |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|--|----------------------------------|---------------------------------------|
| <u>PUBLIC SAFETY & JUSTICE CLUSTER:</u> | | | | |
| Department of Forensics Sciences | | | | |
| FORENSIC DNA BACKLOG REDUCTION PROGRAM | 16.741 | | 468,178 | - |
| Total Department of Forensics Sciences | | | 468,178 | - |
| Office of Administrative Hearing | | | | |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | | 245,000 | - |
| Total Office of Administrative Hearing | | | 245,000 | - |
| <u>ECONOMIC DEVELOPMENT AND REGULATION CLUSTER:</u> | | | | |
| Office of Municipal Planning | | | | |
| HISTORIC PRESERVATION FUND GRANTS-IN-AID | 15.904 | | 566,237 | 55,000 |
| NATIONAL MARITIME HERITAGE GRANTS | 15.925 | | 24,352 | 24,352 |
| Total Office of Municipal Planning | | | 590,589 | 79,352 |
| Commission on Arts & Humanities | | | | |
| PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS | 45.025 | | 706,990 | - |
| Total Commission on Arts & Humanities | | | 706,990 | - |
| Department of Housing and Community Development | | | | |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG) | 14.218 | | 29,973,208 | 11,563,499 |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE | 14.218 | | 284,586,590 | - |
| HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) | 14.239 | | 3,991,548 | 1,350,000 |
| HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE | 14.239 | | 118,093,902 | - |
| HOUSING TRUST FUND | 14.275 | | 290,283 | - |
| LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM | 14.905 | | (569,403) | (424,073) |
| Total Department of Housing and Community Development | | | 436,366,128 | 12,489,426 |
| Public Service Commission | | | | |
| PIPELINE SAFETY PROGRAM STATE BASE GRANT | 20.700 | | 485,327 | - |
| Total Public Service Commission | | | 485,327 | - |
| Deputy Mayor for Economic Development | | | | |
| COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ESTABLISHMENT, EXPANSION, REALIGNMENT, OR CLOSURE OF A MILITARY INSTALLATION | 12.607 | | (27,274) | - |
| SPORTFISHING AND BOATING SAFETY ACT | 15.622 | | 27,274 | - |
| Total Deputy Mayor for Economic Development | | | - | - |
| Department of Small & Local Business Development | | | | |
| PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS | 12.002 | | 418,992 | - |
| Total Department of Small & Local Business Development | | | 418,992 | - |
| Department of Insurance, Securities and Banking | | | | |
| INSURANCE MARKET REFORM GRANT | 93.811 | | 452,433 | - |
| Total Department of Insurance, Securities and Banking | | | 452,433 | - |
| <u>OFFICE OF THE CHIEF FINANCIAL OFFICE CLUSTER:</u> | | | | |
| Office of the Chief Financial Officer | | | | |
| STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM | 10.561 | | 648,747 | - |
| Total Office of the Chief Financial Officer | | | 648,747 | - |
| Total Expenditures of Federal Awards | | | \$ 4,121,766,204 | \$ 299,941,459 |

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Notes to Schedules of Expenditures of Federal Awards Year Ended September 30, 2019

1. Summary of Significant Accounting Policies

Reporting Entity

The Schedules of Expenditures of Federal Awards (the “Schedules” or the “SEFA”) include the activity of all federal award programs administered by the Government of the District of Columbia (the “District”), except for the District of Columbia Housing Finance Agency (HFA), for the fiscal year ended September 30, 2019. This component unit engaged other auditors to perform an audit in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and, as such the federal awards for this entity are excluded from the Schedules.

Federal award programs include direct expenditures, monies passed through to nonstate agencies (i.e., payments to subrecipients), nonmonetary assistance, and loan programs.

Basis of Presentation

The Schedules present total federal awards expended for each individual federal program in accordance with the Uniform Guidance. Federal award program titles are reported as presented in the Catalog of Federal Domestic Assistance (Catalog). Federal award program titles not presented in the Catalog are identified by Federal awarding agency’s two digit prefix (or 99) followed by (contract number or UNKNOWN).

Basis of Accounting

The expenditures for each of the federal award programs are presented in the Schedules on a modified accrual basis. The modified accrual basis of accounting incorporates an estimation approach to determine the amount of expenditures incurred if not yet billed by a vendor. Thus, those Federal programs presenting negative amounts on the Schedules are the result of prior year estimates being overstated and/or reimbursements due back to the grantor.

Matching Costs

Matching costs, the nonfederal share of certain programs costs, are not included in the Schedules.

2. Relationship to Federal Financial Reports

The regulations and guidelines governing the preparation of Federal financial reports vary by Federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the Federal financial reports do not necessarily agree with the amounts reported in the accompanying Schedules, which are prepared on the basis explained in Note 1.

3. Indirect Cost Rate

The District did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Government of the District of Columbia

Notes to Schedules of Expenditures of Federal Awards Year Ended September 30, 2019

4. Federally Funded Loan Programs

Community Development Block Grants (CFDA #14.218)

The amount of total program expenditures in the accompanying schedules is \$29,973,208, which includes current year loan disbursements. The outstanding loans cumulative balance as of September 30, 2019, is \$293,258,337.

Home Investment Partnerships Program (CFDA #14.239)

The amount of total program expenditures in the accompanying schedules is \$3,991,548, which includes current year loan disbursements. The outstanding loans cumulative balance as of September 30, 2019, is \$117,209,243.

Federal Direct Student Loan Program (CFDA #84.268)

The District, through the University of the District of Columbia (UDC), participates in the Federal Direct Student Education Loan Program. Beginning July 1, 2010, UDC began participating in the Federal Direct Loans Program. In fiscal year 2019, new loans made to students enrolled at UDC under the Federal Loan Program, CFDA #84.268 totals \$20,757,656. This amount is included in the Schedules.

| | |
|--------------------------|----------------------|
| Beginning Balance | \$ 200,780,899 |
| Add: New Loans | 20,757,656 |
| | <hr/> 221,538,555 |
| Less: Principal payments | - |
| Ending Balance | <hr/> \$ 221,538,555 |

5. Rebates from the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

During fiscal year 2019, the District received cash rebates from infant formula manufacturers totaling \$3,445,800 on sales of formula to participants in the WIC program (CFDA #10.557), which are netted against total expenditures included in the Schedules.

Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(m) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs.

6. Unemployment Insurance

State unemployment tax revenues and government, tribal, and non-profit reimbursements in lieu of State taxes (State UI funds) must be deposited to the Unemployment Trust Fund in the U.S. Treasury, and are primarily used to pay benefits under the federally-approved State unemployment law. Consequently, State UI funds as well as Federal funds are included in the total expenditures of CFDA #17.225 in the accompanying Schedules.

Government of the District of Columbia

Notes to Schedules of Expenditures of Federal Awards Year Ended September 30, 2019

The composition of CFDA #17.225 in fiscal year 2019 is as follows:

| | |
|---|----------------|
| State UI Benefits | \$ 111,803,147 |
| Federal UI and Extended UI Benefits | 7,925,545 |
| Federal UI Administrative Expenditures | 10,450,902 |
| <hr/> | |
| Subtotal | 130,179,594 |
| <hr/> | |
| Additional Federal Unemployment Compensation ARRA - Federal UI | 56,309 |
| <hr/> | |
| Total | \$ 130,235,903 |
| <hr/> | |

Schedule of Findings and Questioned Costs

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Section I - Summary of Auditor's Results

Basic Financial Statements

1. The basic financial statements of the District as of and for the year ended September 30, 2019, were audited by other auditors whose report dated January 22, 2020, expressed unmodified opinions on the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District.
2. The audit by other auditors identified no material weaknesses and no significant deficiencies in internal control over financial reporting in connection with the basic financial statements of the District as of and for the year ended September 30, 2019.
3. The audit by other auditors identified no instances of noncompliance that are material to the basic financial statements of the District as of and for the year ended September 30, 2019.

Schedules of Expenditures of Federal Awards (SEFA)

Type of auditor's report issued on the SEFA: Unmodified

Internal control over financial reporting on the SEFA:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported
- Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? X yes _____ no
- Significant deficiency(ies) identified? X yes _____ none reported

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

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

| # | Major Program/Cluster | CFDA Number(s) | Type of Report Issued |
|----|---|--|-----------------------|
| 1 | Supplemental Nutrition Assistance Program Cluster | 10.551, 10.561 | Qualified |
| 2 | Child Nutrition Cluster | 10.553, 10.555, 10.556, 10.559 | Unmodified |
| 3 | Community Development Block Grants/Entitlement Grants Cluster | 14.218 | Unmodified |
| 4 | HOME Investment Partnerships Program | 14.239 | Qualified |
| 5 | Housing Opportunities for Persons with AIDS | 14.241 | Unmodified |
| 6 | Unemployment Insurance | 17.225 | Unmodified |
| 7 | Student Financial Assistance Cluster | 84.007, 84.033, 84.063, 84.268, 93.925 | Unmodified |
| 8 | Special Education Cluster | 84.027, 84.173 | Unmodified |
| 9 | Temporary Assistance for Needy Families Cluster | 93.558 | Adverse |
| 10 | Community Services Block Grant | 93.569 | Unmodified |
| 11 | Head Start | 93.600 | Qualified |
| 12 | Foster Care - Title IV-E | 93.658 | Qualified |
| 13 | Adoption Assistance - Title IV-E | 93.659 | Qualified |
| 14 | Medicaid Cluster | 93.775, 93.777, 93.778 | Unmodified |
| 15 | HIV Emergency Relief Project Grants | 93.914 | Qualified |
| 16 | HIV Care Formula Grants | 93.917 | Qualified |

There were audit findings that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance for the year ended September 30, 2019.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

The major Federal programs of the District for the year ended September 30, 2019 were as follows:

| # | Major Program/Cluster | CFDA Number(s) |
|----|---|--|
| 1 | Supplemental Nutrition Assistance Program Cluster | 10.551, 10.561 |
| 2 | Child Nutrition Cluster | 10.553, 10.555, 10.556, 10.559 |
| 3 | Community Development Block Grants/Entitlement Grants Cluster | 14.218 |
| 4 | HOME Investment Partnerships Program | 14.239 |
| 5 | Housing Opportunities for Persons with AIDS | 14.241 |
| 6 | Unemployment Insurance | 17.225 |
| 7 | Student Financial Assistance Cluster | 84.007, 84.033, 84.063, 84.268, 93.925 |
| 8 | Special Education Cluster | 84.027, 84.173 |
| 9 | Temporary Assistance for Needy Families Cluster | 93.558 |
| 10 | Community Services Block Grant | 93.569 |
| 11 | Head Start | 93.600 |
| 12 | Foster Care - Title IV-E | 93.658 |
| 13 | Adoption Assistance - Title IV-E | 93.659 |
| 14 | Medicaid Cluster | 93.775, 93.777, 93.778 |
| 15 | HIV Emergency Relief Project Grants | 93.914 |
| 16 | HIV Care Formula Grants | 93.917 |

The dollar threshold used to distinguish between Type A and Type B programs was \$12,365,298 for Federal awards for the year ended September 30, 2019.

Auditee qualified as low risk auditee? _____ Yes X No

Section II - Financial Statement Findings

There were no findings related to the basic financial statements and the schedules of expenditures of federal awards which are required to be reported in accordance with generally accepted government auditing standards (GAGAS).

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Section III - Federal Award Findings and Questioned Costs

Finding Number: 2019-001
Prior Year Finding Number: 2018-001
Compliance Requirement: Special Tests and Provisions - ADP System for SNAP

Program:

U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)

CFDA #: 10.551, 10.561

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Department of Human Services
(DHS)/DC Access System (DCAS)

Program Management Administration

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 272.10(a), "All State agencies are required to sufficiently automate their SNAP operations and computerize their systems for obtaining, maintaining, utilizing, and transmitting information concerning SNAP."

Per 2 CFR Section 272.10(b), "In order to meet the requirements of the Act and ensure the efficient and effective administration of the program, a SNAP system, at a minimum, shall be automated in each of the following program areas (1) Certification and (2) Issuance Reconciliation and Reporting. Under Certification - States agencies must determine eligibility and calculate benefits or validate the eligibility worker's calculations by processing and storing all casefile information necessary for the eligibility determination and benefit computation (including but not limited to all household members' names, addresses, dates of birth, social security numbers, individual household members' earned and unearned income by source, deductions, resources and household size). Also, State agencies must redetermine or revalidate eligibility and benefits based on notices of change in households' circumstances."

Condition - The District is self-reporting findings it noted from its ongoing efforts to resolve issues with the ADP system for SNAP. The issues identified and the estimated impact follows:

- 3,655 cases of overpayments were identified which resulted from a batch sequence being misaligned in the release of DCAS 2.17 as part of an overhaul of the SNAP certification process. The error in the batch sequence meant that payments were issued to individuals prior to their case being reassessed to ensure the individual was still eligible for recertification. As a result, there were SNAP overpayments erroneously issued for the months of October and November 2018. The root cause of the issue was technical and was identified on December 7, 2018. A fix went into production shortly after on December 12, 2018, which resolved the issue and prevented it from happening in future months. DCAS also updated the technical QA process. Total impact of the error amounted to \$796,690.
- 5,410 cases of overpayments were identified which resulted from late recertifications defaulting to the first day of the month of what would be the customers new certification period rather than the actual date the SNAP beneficiary returned the application or all verifications. The DCAS system

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

flags all customers due to recertification by selecting cases scheduled to have their certification period expire in 60 days. With each case selected for recertification, a DCAS “recertification Record” or “evidence is created that must be closed prior to the last day of the customers certification period; if not closed, the recertification will be denied. Once the recertification record has been denied, the DCAS system enables caseworkers to complete a late recertification by extending the time (30 days) in which the recertification evidence can still be edited. While the date of the certification was defaulted to the first day of the new certification period, the date could still be edited by caseworkers and should have been manually reviewed. However, workers were not accustomed to changing this value (date) because of the belief in the DCAS system calculating the correct certification period start date. In May 2019, enhancements were done to update the new certification period start date to the date when the last verification is cleared on the case during the case period. These will pro-rate customer’s benefits from that date. Total impact of the error amounted to \$761,488.

- 1,001 cases of underpayments were identified which resulted from the DCAS system double counting income which leads to some SNAP customers exceeding the income limit eligibility rules and others to have reduced benefit. After the release of a system enhancement in May 2019, it created an error for customers aged 65 and more, who received multiple incomes from the Social Security Administration. The information received from the Social Security Administration file known as Bendex, began to treat retirement income separately, rather than in combination with any disability income received. This error was discovered in July 2019. The impact of the error amounted to \$93,781. Approximately 100 cases are expected to be reviewed by the program each month.
- 1,982 of SNAP cases actively receiving a benefit for which SNAP customers did not have a social security number at the time of the application or recertification. As previously reported in the prior year, DHS was in the process of analyzing the number of SNAP customers affected by this issue. The updated results of that analysis show from the time period between October 2016 and October 2019, there are 1,982 SNAP cases actively receiving a benefit. Per SNAP policy, each of these individuals made their best effort to apply for an SSN at time of application and the District did not deny them the opportunity to participate. DHS submitted a plan under legal review, to issue a one-time mass “request for information” notice to all 1,982 SNAP beneficiaries, providing 60 days to provide an SSN or verify the status of their SSA Application. DHS is targeting the start of the project in December 2019/January 2020. Until a permanent system fix is developed and delivered, program staff will work a monthly report that will feed into an ongoing notice mail merge process. Until clients have provided an update, the true number of the overpayment is unknown.

These amounts represent 1% of the total amounts paid by DHS in claims for beneficiary payments. DHS paid a total of \$173,109,637 in beneficiary payments to all SNAP beneficiaries in fiscal year 2019.

Questioned Costs - Known amount is \$1,464,397.

Context - This is a condition identified per review of DHS’ compliance with specified requirements resulting from a system implementation.

Effect - Without an effectively designed and operated system in place, ineligible beneficiaries may receive benefits under the SNAP grant and DHS may make payments on behalf of those beneficiaries resulting in noncompliance with the eligibility requirements. Inaccurate beneficiary allotment payments could result in participants receiving benefits that they are not entitled to receive under the program.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Cause - DHS did not effectively design and operate the new ADP system for SNAP which resulted to inaccurate benefit payments.

Recommendation - We recommend that DHS continue to evaluate and improve the new ADP system for SNAP to ensure that it addresses all the administration requirements of the SNAP program.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Human Services (DHS) and the Department of Health Care Finance (DHCF) DCAS team agree with the findings noted in this report. All of the findings are known issues that have been addressed through prior system fix/enhancement or separate mitigation plans. The overpayments impacting 3,655 cases as part of an overhaul of the SNAP certification process and the 5,410 cases impacted by recertification dates defaulting to the first day of the month have been addressed through prior system fix/enhancement or separate mitigation plans. The corrective actions and enhanced quality assurance monitoring have prevented similar issues from occurring in fiscal year 2020. To date, the nature of overpayments as reported have not occurred in fiscal year 2020. DHS and DCAS technical teams will continue to monitor the system and report issues as they occur.

The DCAS system enhancement to resolve the 1,001 cases impacted by the BENDEX Interface and double counting income has completed the requirements and design stage. The new design will apply to SNAP, TANF and non-MAGI Medical applicant and beneficiaries. The key issues experienced with the BENDEX interface were: (1) Double counting Social Security Title II benefit; (2) Gross vs. Net Social Security Title II benefit; and, (3) Benefit Identification Code (BIC) mapping to Benefit Type mapping. The DCAS technical team is in the process of finalizing the rest of the development schedule. The fix is expected to be delivered in Spring 2021.

The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-002
Prior Year Finding Number: 2018-002
Compliance Requirement: Special Tests and Provisions - EBT Card Security

Program:

U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)

CFDA #: 10.551, 10.561

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Department of Human Services
(DHS)/Office of Finance and Treasury
(OFT)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 7 CFR Section 274.8(b)(3), As an addition to or component of the Security Program required of Automated Data Processing (ADP) systems, the State agency shall ensure that the following electronic benefits transfer (EBT) security requirements are established:

- (i) Storage and control measures to control blank unissued EBT cards and PINs, and unused or spare POS devices;
- (ii) Measures to ensure communication access control. Communication controls shall include the transmission of transaction data and issuance information from POS terminals to work-stations and terminals at the data processing center;
- (iii) Message validation;
- (iv) Administrative and operational procedures;
- (v) A separate EBT security component shall be incorporated into the State agency Security Program for ADP systems. The periodic risk analyses required by the Security Program shall address the following items specific to an EBT system - (B) Completeness and timeliness of the reconciliation system; and
- (vi) The State agency shall incorporate the contingency plan approved by FNS into the Security Program.

Condition - OCFO/OFT for DHS are required to maintain adequate security over, and documentation/records for EBT cards, to prevent their theft, embezzlement, loss damage, destruction, unauthorized transfer, negotiation, or use. OCFO/OFT have contracted with Fidelity National Information Service (FIS) for the issuance and security of the EBT cards; however, it is OCFO/OFT's ultimate responsibility to ensure the contractor has controls in place to maintain adequate security over, and documentation/records of EBT cards. During our tests of the design and implementation of internal controls, we noted the following issues:

- For three (3) out of the 60 samples, although the EBT balance sheets for both workstations agreed with the received and returned amounts on the EBT Issuance Logs, we noted that the Destruction Logs were not provided. We were therefore unable to confirm the amounts destroyed on these dates.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

- For one (1) out of the 60 samples, although the EBT balance sheets for both workstations agreed with the received and returned amounts on the EBT Issuance Logs, we noted that the destruction detail for one card was not included on the Destruction Log.
- For 30 out of the 60 samples, although both EBT balance sheets reconciled with the EBT card issuance logs included in the package, we noted the following deficiencies:
 - For eight (8) of the samples, for at least one customer, the form of identification noted was a referral; however, but no Photo ID Referral form was attached. In addition, for three (3) of these samples, for at least one customer the Photo-ID Program Referral form was missing a supervisor signature on the referral page. Further, we noted that for one (1) of these samples, for at least one customer, the staff portion of the Intake Form was missing information. The staff did not identify the form of identification used, although a referral form was attached.
 - For eight (8) of the samples, for at least one customer, the Photo-ID Referral Authorization was missing a supervisor signature on the referral page. In addition, for one (1) of these samples, for at least one customer, the staff portion of the Intake Form was missing information. The staff did not identify the form of identification used, although a referral form was attached.
 - For seven (7) of the samples, for at least one customer, the approval signature on the Photo-ID Referral form appeared to be a photocopy or an electronic signature, which we determined was not allowable. In addition, for one (1) of these samples, we noted that for at least for one customer, the Photo-ID Referral form was missing a signature. We also noted that for one (1) of these samples, for at least one customer, the staff portion of the Intake Form was missing information. The staff did not identify the form of identification used, although a referral form was attached. We further noted that for one (1) of these samples, for at least one customer on the Photo-ID Referral form under section B. the recipient information did not correlate to the information on the intake form.
 - For four (4) of the samples, we noted that for at least one customer, Photo-ID Referral Form Authorization Approval appeared to be pre-signed and dated. For one (1) of these samples, for at least one customer, the approval signature on the Photo-ID Referral form appeared to be a photocopy or an electronic signature, which we determined was not allowable. For one (1) of these samples, for at least one customer no identification form was selected on the intake form.
 - For one (1) of the samples, we noted that for at least one customer, the form of identification referenced on the intake form was DC, but a Photo-ID Program Referral form was provided that was missing the eligibility worker's information. In addition, we noted that for at least one customer, Section C on the Photo-ID Program Referral form was missing the eligibility worker's signature and the approval signature date was not completed. We also noted that for at least one customer, Section C on the Photo-ID Program Referral form is missing the eligibility worker's information. We further noted that for at least one customer, the Photo-ID Program Referral form had an approval signature that is either electronic or photocopied under C. Authorization, which we determined was not allowable.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Questioned Costs - None.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Without adequate internal controls to ensure compliance with EBT Card Security requirements, there is an increased risk that the inventory of EBT cards will not be properly maintained and accounted for.

Cause - OCFO/OFT for DHS does not have adequate policies and procedures in place to ensure adequate safeguarding, documentation and monitoring of EBT cards.

Recommendation - We recommend that OCFO/OFT for DHS implement formal policies and procedures to maintain adequate security over, and documentation/records for EBT Cards.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The OCFO/OFT for DHS concurs with this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-003
Prior Year Finding Number: 2018-003
Compliance Requirement: Eligibility

Program:

U.S. Department of Agriculture

Child Nutrition Cluster

CFDA #: 10.553, 10.555, 10.556, 10.559

Award #: 1DC300302

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

District of Columbia Public Schools
(DCPS)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

7 CFR Section 210.8 states:

“Claims for reimbursement: The school food authority shall establish internal controls which ensure the accuracy of lunch counts prior to the submission of the monthly Claim for Reimbursement. At a minimum, these internal controls shall include: an on-site review of the lunch counting and claiming system employed by each school within the jurisdiction of the school food authority; comparisons of daily free, reduced price and paid lunch counts against data which will assist in the identification of lunch counts in excess of the number of free, reduced price and paid lunches served each day to children eligible for such lunches; and a system for following up on those lunch counts which suggest the likelihood of lunch counting problems.”

Condition - We selected a sample of 120 students and 40 Community Eligibility Program (CEP) schools in fiscal year 2019 to test DCPS’ compliance with eligibility requirements. The sample of 120 consisted of 60 students who were determined to be eligible through the application process, and 60 students who were directly certified through participation in other federal assistance programs. During our test work over the eligibility requirement for the Child Nutrition Cluster, we noted deficiencies in DCPS’ eligibility determination process. These deficiencies also affected DCPS’ ability to report complete and accurate meal count claims for reimbursement to the Office of the State Superintendent of Education (OSSE). Specifically, we noted the following:

- For direct applications and schools not participating in CEP, claim reimbursement is based on the individual student level. There are four (4) students and ten (10) students per student account history in WebSMARTT or Mosaic, respectively, where the student was served a meal on a day the student was recorded as absent based on the absence record in Aspen. Starting January 2019, DCPS started a new process wherein they reconcile the number of meals served and student attendance for the day and subsequently adjust the claims based on the result of such reconciliation. Using the same student samples with noted exception above, we tested transactions after January 2019 and noted that there was no exception for lunch claims after the January 2019 reconciliation process. We noted however, one (1) student directly certified and one (1) student not participating in CEP, per student account history in WebSMARTT or Mosaic, respectively, were served breakfast on a day the student was recorded as absent based

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

on the absence record in Aspen. We also noted that the new process does not reconcile breakfast served.

- For schools participating in CEP, claim reimbursement is based on total meals served on a daily basis. For three (3) instances in forty (40) schools tested, wherein the production records and edit check summary showed that the school claimed more meals than what was actually served for the month. We also noted one (1) meal production report not reviewed and approved by an appropriate reviewer.

Questioned Costs - Known amount is \$11,601.

Context - This is a condition identified per review of DCPS' compliance with specified requirements using a statistically valid sample.

Effect - DCPS did not comply with the eligibility and reporting requirements of the Child Nutrition Cluster.

Cause - DCPS does not have fully effective internal controls over the eligibility determination process to ensure participants are accurately being assessed for free and reduced price lunch, and that meal count claims submitted for reimbursement include only claims for students who are eligible. Additionally, DCPS must reassess existing controls to ensure that the student receiving the meal is properly identified to avoid having a served meal associated with a child marked as absent.

Recommendation - We recommend DCPS to continue to enhance its controls over eligibility and reporting to ensure compliance with the requirements of the Child Nutrition Cluster. This includes (1) Data corrections are properly recorded in WebSMARTT or Mosaic; and (2) Enhance controls at the point of sale to improve the accuracy of identifying the student as they are served the meal.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DCPS agrees with the conditions and recommendations of this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-004
Prior Year Finding Number: N/A
Compliance Requirement: Special Tests and Provisions - Verification of Free and Reduced-Price Applications (NSLP)

Program:

U.S. Department of Agriculture

Child Nutrition Cluster

CFDA #: 10.553, 10.555, 10.556, 10.559

Award #: 1DC300302

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

District of Columbia Public Schools
(DCPS)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The compliance supplement requires that by November 15th of each school year, DCPS must verify the current free and reduced-price eligibility of households selected from a sample of applications that it has approved for free and reduced-price meals. The verification sample size is based on the total number of approved applications on file on October 1st.

Condition - We selected three (3) of the twenty (20) verifications performed by DCPS during the year and noted that one (1) of the three (3) verifications, DCPS did not properly review the application. Specifically, the applicant should have not been approved for reduced price meal as the participant did not have the income eligibility. As such, DCPS was not able to make changes to the participant's eligibility status based on the participant's documentation.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DCPS' compliance with specified requirements using a statistically valid sample.

Effect - DCPS did not comply with the special test and provisions requirement of the Child Nutrition Cluster.

Cause - DCPS does not have fully effective internal controls over the verification process to ensure that it correctly identifies any error made in the eligibility determination.

Recommendation - We recommend DCPS to continue to enhance its controls over verification of free and reduced-priced application requirements of the Child Nutrition Cluster. Additionally, DCPS must reassess existing internal controls to possibly include another layer of review control to validate the verifications made.

Related Noncompliance - Noncompliance.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Views of Responsible Officials and Planned Corrective Actions - DCPS agrees with the conditions and recommendations of this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-005
Prior Year Finding Number: N/A
Compliance Requirement: Eligibility

Program:

U.S. Department of Housing and Urban Development

Home Investment Partnerships Program

CFDA #: 14.239

Award #: M18-SG110100

Award Year: 08/22/2018 - 09/01/2026

Government Department/Agency:

Department of Housing and

Community Development (DHCD)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The maximum of HOME rents, which include utilities or the utility allowance, are the lesser of: fair market rent for comparable units in the area, as established by HUD under 24 CFR section 888.111, or a rent that does not exceed 30 percent of the adjusted income of a family whose annual income equals 65 percent of the median income for the area as determined by HUD with adjustments for the number of bedrooms. Twenty percent of the HOME-assisted units must be occupied by very low-income families and meet one of the following rent requirements: (1) the rent does not exceed 30 percent of the annual income of a family whose income equals 50 percent of the median income for the area as determined by HUD, with adjustments for larger or smaller families; or (2) the rent does not exceed 30 percent of the families adjusted income (24 CFR sections 92.216 and 92.252).

Condition - During our testing over Eligibility, we noted that the rent charged and paid by some of the eligible family exceeded 30 percent of their household income. Specifically, out of the seven (7) households we sampled and tested, the rent (including utilities or utility allowances) paid by four (4) households exceeded 30% of their household income.

Questioned Costs - Not determinable.

Context - This is a condition determined per review of DHCD's compliance with specified eligibility requirements using a statistically valid sample. The Program financed the construction of a 64-unit affordable housing development that was completed in the fiscal year.

Effect - DHCD was unable to demonstrate that the rent charged and paid by families residing at the property did not exceed the amount determined by HUD.

Cause - DCHD did not have policies and procedures in place to review rent charged to tenants at the beginning of their residence to ensure it did not exceed the amount specified by the regulations. Per discussions with DHCD, the property used the Low-Income Housing Tax Credit program (LIHTC) calculation to determine eligibility for the households instead because they believed it was the most restrictive program.

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Recommendation - We recommend that DHCD utilize the guidelines provided by the U.S. Housing and Urban Development in determining eligibility and to ensure that they meet the limits on the rents that can be charged.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Portfolio and Asset Management Division (PAMD) initiated its work on the project known as the “Maycroft” located at 1474 Columbia Road, NW, in the late summer of 2018. At this time, PAMD was provided governing documents including the funds provided by the Department for acquisition, critical repairs, and substantial rehabilitation of the premises. The funding sources were as follows:

- Housing Production Trust Funds (HPTF) of \$7,536,648; and
- Low Income Housing Tax Credits (LIHTC) of \$1,093,562.

When the Initial Income Certification was conducted by the property staff and confirmed with DHCD, (between late summer 2018 and early spring 2019), all applicants’ eligibility was confirmed as aligned with the LIHTC restrictions. The LIHTC restrictions are outlined in the Indenture of Restrictive Covenants and HPTF program requirements described in the Affordable Housing Covenant. At that time, the HOME loan had not yet been transferred to PAMD, and tenant eligibility was not confirmed for the HOME Investment Partnerships Program. Typically, PAMD would not incorporate this project for routine HOME compliance until one year after is received into the PAMD portfolio.

DHCD agrees with the conditions and recommendations of this finding. The District’s corrective action is described in the Management’s Corrective Action Plan included as Appendix B of the attached Management’s Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-006
Prior Year Finding Number: N/A
Compliance Requirement: Special Tests and Provisions - Housing Quality Standards

Program:
U.S. Department of Housing and Urban Development

Government Department/Agency:
Department of Housing and
Community Development (DHCD)

Home Investment Partnerships Program
CFDA #: 14.239
Award #: M18-SG110100
Award Year: 08/22/2018 - 09/01/2026

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

During the period of affordability (i.e. the period for which the non-Federal entity must maintain subsidized housing) for HOME assisted rental housing, the participating jurisdiction must perform on-site inspections to determine compliance with property standards and verify the information submitted by the owners no less than (a) every 3 years for projects containing 1 to 4 units, (b) every 2 years for projects containing 5 to 25 units, and (c) every year for projects containing 26 or more units.

Condition - During our testing over Special Tests and Provisions - Housing Quality Standards, we noted that no inspection was performed for some units that had been identified as due for inspection. Specifically, we noted that although DHCD identifies those units on which housing quality inspections are due, of the four (4) units examined, one (1) unit was not inspected. In addition, we noted that for one other property, deficiencies noted in the inspection report were not completed timely or by the compliance due date.

Questioned Costs - Not determinable.

Context - This is a condition determined through the review of DHCD's property inspection compliance tracker.

Effect - DHCD was unable to demonstrate that housing units were inspected as required to ensure they met the required housing quality standards. In addition, DHCD was unable to demonstrate that needed repairs are completed timely as required.

Cause - DHCD did not have policies and procedures in place to ensure that inspections were performed for all housing units identified as due for inspection, and that needed repairs were completed timely. Per discussion with DHCD, the property was miscategorized in their records and was not inspected as it should have.

Recommendation - We recommend that DHCD put policies and procedures in place to ensure that inspections are performed for those units on which housing quality inspections are due, and to ensure that any needed repairs are completed timely.

Related Noncompliance - Noncompliance.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Views of Responsible Officials and Planned Corrective Actions - As it pertains to the unit that was not inspected, this was due to miscommunication between separate divisions within the agency and highlighted the need for more efficient communication within the agency. A more robust data management system with a newly-contracted loan servicer will improve data integrity efforts and prevent such data errors.

Regarding the property lacking confirmation of completed repairs, DHCD made repeated attempts to contact the property to verify completion but was unsuccessful. The inspections team was repeatedly denied access to the property and correspondence remained unanswered. Due to the COVID-19 health emergency, previously planned follow-up visits were unable to be completed.

DHCD agrees with the conditions and recommendations of this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-007
Prior Year Finding Number: N/A
Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Program:

U.S. Department of Housing and Urban Development

Government Department/Agency:

Department of Health (DOH)

Housing Opportunities For Persons With Aids

CFDA #: 14.241

Award #: DCH18-F001

Award Year: 10/01/2018 - 09/30/2019

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.430 Compensation - Personal Services:

“Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

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

2 CFR Section 200.430(i):

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

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity’s written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity;
- (vi) [Reserved]

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- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards."

Condition - We noted that DOH continued to allocate payroll expenditures to the Housing Opportunities For Persons With Aids (HOPWA) program during fiscal year 2019 based on budgeted percentages. These percentages were entered into the PeopleSoft Human Resources/Payroll System (PeopleSoft) at the beginning of the fiscal year and were based on management's estimate of the respective employee's level of effort for each program. PeopleSoft calculated the payroll costs every payroll cycle for each employee and program based on the predetermined percentage, and reported it through the Labor Distribution Report (485 Report). However, management did not perform a periodic comparison of actual costs to the budgeted costs and make any necessary adjustment as required by 2 CFR Section 200.430. Specifically, 14 out of 19 sampled payroll items tested for the HOPWA grant were recorded based on estimated hours and not actual hours.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DOH's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the HOPWA program in fiscal year 2019 were \$281,737.

Effect - DOH was unable to demonstrate that the payroll expenditures charged to the HOPWA grant accurately reflected the time incurred on the program and were properly supported in accordance with 2 CFR Part 200.430 time and effort reporting requirements.

Cause - DOH did not have policies and procedures in place to review and reconcile the estimated amounts of payroll expenditures charged to the HOPWA program to the actual expenditures incurred. Per corrective action plans and status updates submitted by DOH to BDO in fiscal year 2019, DOH has a plan still in progress to develop a program manager-level certification of employee time and effort reflected in bi-weekly payroll records (485 Reports). It has not been completed by the end of fiscal year 2019.

Recommendation - We recommend that DOH fully implement its current corrective action plan to deploy policies and procedures to periodically compare employees' estimated hours per the 485 Report to the actual hours incurred and make any necessary adjustments as required by 2 CFR 200.430.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Health (DOH) concurs with the finding. While 14.241 (HOPWA) was not reviewed for the prior year's single audit, consistent with the prior year's CAP for this same finding, DOH reached several milestones to address this deficiency. At the start of fiscal year 2020, the agency's Time and Effort Certification standard operating procedure (SOP) was issued and distributed to DOH personnel, and a uniform time and effort certification tool and attestation for supervisors was developed. These actions will support the required periodic comparison of actual costs to the budgeted costs and make any necessary adjustment

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as required by 2 CFR 200.430. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-008
Prior Year Finding Number: N/A
Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Program:

U.S. Department of Education

Government Department/Agency:

University of the District of Columbia
(UDC)

Student Financial Assistance Cluster
CFDA #: 84.007, 84.033, 84.063, 84.268, 93.925
Award #: Various
Award Year: Various

Criteria - 2 CFR 200.502(a), *Determining Federal Awards Expended*. The determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards, such as: expenditure/expense transactions associated with awards including grants, cost-reimbursement contracts under the FAR, compacts with Indian Tribes, cooperative agreements, and direct appropriations; the disbursement of funds to subrecipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income; the distribution or use of food commodities; the disbursement of amounts entitling the non-Federal entity to an interest subsidy; and the period when insurance is in force.

Condition - Certain grant expenditures for CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds and CFDA 84.268, Federal Direct Student Loans programs approximately \$578,000 were inaccurately included in the SEFA. As a result, UDC subsequently adjusted the SEFA to remove these transactions from being reported as federal expenditures.

Questioned Costs - None.

Context - This is a condition identified per review of UDC's compliance with specified requirements.

Effect - The SEFA may not be fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

Cause - UDC did not have the means to show adjustments to amounts being reported under the original format of the schedule to ensure adequate preparation and review of the SEFA.

Recommendation - We recommend that UDC implement format changes to the forms used to collect the SEFA information to allow for the inclusion of adjustments to the ledger balances to ensure federal funds are reported at the appropriate amounts.

Related Noncompliance - Noncompliance.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Views of Responsible Officials and Planned Corrective Actions - UDC concurs with the condition and recommendation of the finding. The recommended format change to the form will allow for the presentation of the reconciliation between the ledger and the final reported federal expenditures. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-009
Prior Year Finding Number: 2018-006
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services
Temporary Assistance for Needy Families Cluster (TANF)
CFDA #: 93.558
Award #: Various
Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Department of Human Services
(DHS)/Economic Security
Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 205.60 (a), “The State agency will maintain or supervise the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determination of eligibility, the provision of financial assistance, and the use of any information obtained under Section 205.55, with respect to individual applications denied, recipients whose benefits have been terminated, recipients whose benefits have been modified, and the dollar value of these denials, terminations and modifications. Under this requirement, the agency will keep individual records which contain pertinent facts about each applicant and recipient. The records will include information concerning the date of application and the date and basis of its disposition; facts essential to the determination of initial and continuing eligibility (including the individual's social security number, need for, and provision of financial assistance); and the basis for discontinuing assistance.”

Condition - During our testing over beneficiary eligibility compliance requirements of the Temporary Assistance for Needy Families (TANF) program, we selected a sample of 60 beneficiaries in fiscal year 2019 to test DHS’ compliance with eligibility requirements. We noted the following:

- For two (2) out of 60, the applications that were completed prior to the fiscal year payment selected for testing were not found in the Document Imaging Management System (DIMS). Therefore, we were unable to verify the household composition, the Income reported, the Social Security Numbers for all individuals included in the application, or whether a fleeing felon is included on the application.
- For one (1) out of 60, the most recent application prior to the fiscal year 2019 payment selected for testing was not completed properly. We obtained the application two years prior to the fiscal year 2019 payment to confirm certain information. However, we noted that this application was missing even numbered pages. Therefore, we were unable to verify the Social Security numbers for all individuals on the application, and whether the applicant was a US citizen.
- For one (1) out of 60, DHS was unable to provide sufficient documentation to support that assistance was not provided to any individual who was fleeing to avoid prosecution, or custody or confinement after conviction, for a felony or attempt to commit a felony, or who is violating a condition of probation or parole imposed under Federal or State law as the question was not addressed on the application.

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- For 60 out of 60, DHS was unable to provide support that would allow us to test that cash assistance was not provided to an individual during the 10-year period that began on the date the individual was convicted in Federal or State court of having made a fraudulent statement or representation with respect to place of residence in order to simultaneously receive assistance from two or more States under TANF, Title XIX, or the Food Stamp Act of 1977, or benefits in two or more States under the Supplemental Security Income program under Title XVI of the Social Security Act.

These amounts represent 100% of the total eligibility amounts tested related to the 60 sampled items of \$318,499.

In addition, while testing a sample of 60 sample items for TANF Special Tests and Provisions - Penalty for refusal to Work, for one (1) out of the 60 samples, we noted that the beneficiary payment determined from DCAS for the month of August 2019 was incorrect as the benefit paid was \$503 instead of \$472. The beneficiary was overpaid \$31.

Questioned Costs - Known amount is \$318,530.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Without properly maintaining documentation to support eligibility determinations, ineligible beneficiaries may receive benefits under the TANF grant and DHS may make payments on behalf of those beneficiaries resulting in noncompliance with the eligibility requirements.

Cause - DHS did not consistently adhere to its established policies and procedures requiring it to maintain documentation supporting participant eligibility.

Recommendation - We recommend that DHS strengthen its existing policies and procedures over the review and maintenance of appropriate documentation to ensure compliance with eligibility requirements.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The District does not dispute the findings provided by BDO for the noted eligibility. ESA will follow through on the outlined internal control procedures to ensure that documentation is maintained to support eligibility decisions and that customer files are properly retained. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-010
Prior Year Finding Number: 2018-007
Compliance Requirement: Reporting

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Human Services (DHS)

Temporary Assistance for Needy Families Cluster (TANF)

CFDA #: 93.558

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

According to Title IV-A, Section 411 of the Social Security Act (the Act), 45 CFR 265.3, and the American Recovery and Reinvestment Act (ARRA) of 2009, (Public Law 111-5), each State must file an annual report containing information on the TANF program and the State's maintenance-of-effort (MOE) program(s) for that year, including strategies to implement the Family Violence Option, State diversion programs, and other program characteristics. States are required to submit the ACF-196R report quarterly, beginning in FFY 2015, in lieu of the SF-425, Federal Financial Report (financial status). Each State files quarterly expenditure data on the State's use of Federal TANF funds, State TANF MOE expenditures, and State expenditures of MOE funds in separate State programs. If a State is expending Federal TANF funds received in prior fiscal years, it must file a separate quarterly TANF Financial Report for each fiscal year that provides information on the expenditures of that year's TANF funds. This form must be used for reporting regular TANF grant funds, Contingency Funds, and ARRA-Emergency Fund for TANF State Programs funds. See TANF-ACF-PI-2014-02, available at <http://www.acf.hhs.gov/programs/ofa/resource/tanf-acf-pi-2014-02>, for more information.

Condition - During our test work over the quarterly ACF-196R, we noted the following:

- For Grant Identifying number - G-1702DCTANF there was a variance between the amount reported on the ACF-196R and the amount included in SOAR for the original report for the 4th quarter. We noted that less expenditures were included on the SEFA/CFOSolve Report (\$8,956,660) than included on the ACF-196R (\$9,000,119), resulting in a variance of (\$43,459).
- For Grant Identifying number - G-1802DCTANF there was a variance between the amount reported on the ACF-196R and the amount included in SOAR for the original report for the 4th quarter. We noted that less expenditures were included on the SEFA/CFOSolve Report (\$25,413,526) than included on the ACF-196R (\$25,452,546), resulting in a variance of (\$39,020).
- For Grant Identifying number - G-1901DCTANF there was a variance between the amount reported on the ACF-196R and the amount included in SOAR for the final adjusted report for the 4th quarter. We noted that less expenditures were included on the SEFA/CFOSolve Report (\$82,100,371) than included on the ACF-196R (\$82,242,278), resulting in a variance of (\$141,907).

Questioned Costs - None.

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Context - This is a condition identified per review of DHS' compliance with specified requirements.

Effect - Without proper internal controls and policies and procedures in place to ensure that ACF-196R balances were properly reported, the TANF program incorrectly reported expenditures on the final ACF-196R report for each of the three grants open in fiscal year 2019. In addition, inadequate internal controls may lead to incorrect reporting of performance data.

Cause - Management did not have proper internal controls and policies and procedures in place to ensure that the ACF-196R properly reviewed prior to approval.

Recommendation - We recommend that DHS implement policies, procedures and controls that will ensure the amounts reported for each open grant are accurate for ACF-196R prior to approval.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-011
Prior Year Finding Number: 2018-008
Compliance Requirement: Special Tests and Provisions - Child Support Non-Cooperation

Program:

U.S. Department of Health and Human Services

Temporary Assistance for Needy Families Cluster (TANF)

CFDA #: 93.558

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Department of Human Services

(DHS)/Economic Security

Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 264.30 (a) (1) The State agency must refer all appropriate individuals in the family of a child, for whom paternity has not been established or for whom a child support order needs to be established, modified or enforced, to the child support enforcement agency (i.e., the IV-D agency). (2) Referred individuals must cooperate in establishing paternity and in establishing, modifying, or enforcing a support order with respect to the child.

Per 45 CFR Section 264.30 (c) The IV-A agency must then take appropriate action by: (1) Deducting from the assistance that would otherwise be provided to the family of the individual an amount equal to not less than 25 percent of the amount of such assistance; or (2) Denying the family any assistance under the program.

Per the Code of the District of Columbia - Section 4-205.55. (a) The Mayor shall give timely and adequate notice in cases of intended action to discontinue, withhold, terminate, suspend, reduce assistance, or make assistance subject to additional conditions, or to change the manner or form of payment to a protective, vendor, or 2-party payment. (1) "Timely" means that the notice is postmarked at least 15 days before the date upon which the action would become effective, except as provided in Section 4-205.54(d). (2) "Adequate" means that the written notice includes a statement of what action the Mayor intends to take, the reasons for the intended action, the specific law and regulations supporting the action, an explanation of the individual's right to request a hearing, and the circumstances under which assistance will be continued if a hearing is requested.

Condition - During our compliance test work for the Special Tests and Provisions - Child Support Non-Cooperation compliance requirement, we tested 60 cases out of 2,097 cases referred by Child Support Enforcement (CSE) to the TANF program as having not cooperated with Child Support. Of the 60 cases selected for control testing, we noted the following exceptions:

- For one (1) instance, the sanction letter that was sent to the customer was contradicting, although the sanction was imposed in a timely manner and for the correct amount, the heading and part of the body of the letter indicated that a sanction was being lifted but the amount included in the letter indicated that a sanction was being imposed on July 1, 2019. In addition, in the sanction letter there was no reference to specific laws and regulations supporting the decision to sanction the customer and reduce the benefit amount.

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- For five (5) instances, we were unable to review the sanction letters as DHS/ESA was unable to retrieve the letters due to data validation errors.
- For ten (10) instances, we noted that although the amounts or percentages reflected in the sanction letters were correct, there were no references to specific laws and regulations supporting the decisions to sanction and reduce the benefit amounts.
- For one (1) instance, we noted that both a work sanction and a child support sanction were listed in DCAS from the conversion from ACEDS effective May 1, 2016. However, the higher child support noncooperation sanction is actually being imposed and there is no evidence that a child support sanction letter was sent out through ACEDS (or subsequently DCAS).

Questioned Costs - Unknown.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Without adequate internal controls to ensure compliance with TANF Child Support Non-Cooperation requirements, there is an increased risk that TANF beneficiaries will receive incorrect TANF benefits.

Cause - Management is not adhering to their policies and procedures to ensure that DHS is in compliance with TANF Child Support Non-Cooperation compliance requirements.

Recommendation - We recommend that DHS enforce existing policies and procedures and implement internal controls to ensure that Child Support Non-Cooperation sanctions are consistently applied and adequate documentation is maintained to support DHS' compliance with the TANF Child Support Non-Cooperation compliance requirements.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-012
Prior Year Finding Number: 2018-009
Compliance Requirement: Special Tests and Provisions - Income Eligibility and Verification System

Program:

U.S. Department of Health and Human Services

Temporary Assistance for Needy Families Cluster (TANF)

CFDA #: 93.558

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Department of Human Services

(DHS)/Economic Security

Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 205.56(a)(1)(i), “The State agency shall review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the applicant’s or the recipient’s eligibility or the amount of assistance.”

Per 45 CFR Section 205.60 (a), “The State agency will maintain or supervise the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determination of eligibility, the provision of financial assistance, and the use of any information obtained under Section 205.55, with respect to individual applications denied, recipients whose benefits have been terminated, recipients whose benefits have been modified, and the dollar value of these denials, terminations and modifications. Under this requirement, the agency will keep individual records which contain pertinent facts about each applicant and recipient. The records will include information concerning the date of application and the date and basis of its disposition; facts essential to the determination of initial and continuing eligibility (including the individual’s social security number, need for, and provision of financial assistance); and the basis for discontinuing assistance.”

Condition - During our test work of 60 cases selected to test the Special Tests and Provisions - Income Eligibility and Verification Systems (IEVS), we noted that DHS was unable to provide sufficient documentation to support all eligibility determinations tested during the fiscal year 2019 audit. Specifically, out of the 60 beneficiary disbursements tested, we noted the following exception:

- For one (1) instance, we noted that although information was obtained through the IEVS as reported in DC Access System (DCAS) around the date of application or recertification, there was no information received from the Social Security Administration due to a special character apostrophe in the first name of this beneficiary. Therefore, the required income verification was not obtained or documented.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DHS’ compliance with specified requirements using a statistically valid sample.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Effect - The District is not in full compliance with its policies and with Federal program compliance requirements surrounding records maintenance. Further, ineligible TANF beneficiaries may receive benefits under the TANF grant and the District may make payments on behalf of those beneficiaries.

Cause - Controls are not adequate to ensure that the District adheres to its established policies and procedures requiring it to maintain documentation supporting participant eligibility.

Recommendation - We recommend that DHS enforce existing policies and procedures and implement additional policies and procedures for maintaining and monitoring case record documentation to ensure that Income Eligibility and Verification System requirements are complied with.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS agrees with the finding in this report. The root cause for the one (1) instance, in which the required income verification was not obtained or documented through the IEVS due to a special character apostrophe in the beneficiary's first name has been identified. The special character in the beneficiary's name prevented the DCAS IEVS interface from storing the returned, person-level details on the case file because of the way the data is stored in backend tables. In this scenario, an automated batch job selected all active records-person level details of the beneficiary and sent through the IEVS; however, due to the special character in the beneficiary's first name, the automated batch job could not insert return data into the necessary data tables. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-013
Prior Year Finding Number: N/A
Compliance Requirement: Special Tests and Provisions - Penalty for Refusal to Work

Program:

U.S. Department of Health and Human Services

Temporary Assistance for Needy Families Cluster (TANF)

CFDA #: 93.558

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Department of Human Services

(DHS)/Economic Security

Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 261.14 (a) and (b), "If an individual refuses to engage in work required under Section 407 of the Act, the State must reduce or terminate the amount of assistance payable to the family, subject to any good cause or other exceptions the State may establish. Such reduction is governed by the provisions of 45 CFR Section 261.16. The State must, at a minimum, reduce the amount of assistance otherwise payable to the family pro rata with respect to any period during the month in which the individual refuses to work. The State may impose a greater reduction, including terminating assistance."

Condition - During our test work of 60 samples selected to test the Special Tests and Provisions - Penalty for Refusal to Work, we noted the following:

- For one (1) instance the customer had no participation hours in CATCH for fiscal year 2019 but had a POWER exemption through April 30, 2019. BDO noted that the customer was not sanctioned for the month of May or June 2019 although DIMS indicates that the customer did not begin working until mid-June. Therefore, we determined that this customer was not sanctioned as required, and the benefits were not properly reduced.
- For one (1) instance the customer had no work participation, was not sanctioned and was assigned to the Office of Work Opportunity (OWO) Closed Cases during the entire time. Per DHS/ESA it was due to an erroneous assessment and assignment decision. Therefore, we determined that this customer was not sanctioned as required, and the benefits were not properly reduced.
- For one (1) instance the customer was not assigned to a service provider until July 13, 2019 and was not sanctioned for months with no hours reported. Therefore, we determined that this customer was not sanctioned as required, and the benefits were not properly reduced.
- For one (1) instance the benefits were approved on May 23, 2019. The customer was assigned to OWO from May 2019 and was not assigned to a vendor. There is no evidence that customer was sanctioned for lack of participation between June and September 2019. Therefore, we determined that this customer was not sanctioned as required, and the benefits were not properly reduced.

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Total payments made to these four (4) beneficiaries for the months that they did not have reported hours subsequent to when they should have been sanctioned were \$8,882.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Participants may erroneously receive full federal benefits, when they should have sanctions to reduce their federal benefits under the TANF program.

Cause - Controls are not operating effectively to ensure that the TANF program applies appropriate sanctions on participants who refuse to fulfill the minimum working requirements to receive or maintain benefits.

Recommendation - We recommend that DHS enforce existing policies and procedures and implement additional policies and procedures to ensure that Penalty for Refusal to Work requirements are complied with.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS agrees with the finding in the report and this recommendation. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Finding Number: 2019-014
Prior Year Finding Number: 2018-010
Compliance Requirement: Reporting;
Special Tests and Provisions - Penalty for Failure to Comply With Work
Verification Plan

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Human Services (DHS)

Temporary Assistance for Needy Families Cluster (TANF)

CFDA #: 93.558

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 261.60 (a), "A State must report the actual hours that an individual participates in an activity, subject to the qualifications in paragraphs (b) and (c) of this section and Section 261.61(c). It is not sufficient to report the hours an individual is scheduled to participate in an activity. (b) For the purposes of calculating the work participation rates for a month, actual hours may include the hours for which an individual was paid, including paid holidays and sick leave. For participation in unpaid work activities, it may include excused absences for hours missed due to a maximum of 10 holidays in the preceding 12-month period and up to 80 hours of additional excused absences in the preceding 12-month period, no more than 16 of which may occur in a month, for each work-eligible individual. Each State must designate the days that it wishes to count as holidays for those in unpaid activities in its Work Verification Plan. It may designate no more than 10 such days. In order to count an excused absence as actual hours of participation, the individual must have been scheduled to participate in a countable work activity for the period of the absence that the State reports as participation. A State must describe its excused absence policies and definitions as part of its Work Verification Plan, specified at Section 261.62. (c) For unsubsidized employment, subsidized employment, and OJT, a State may report projected actual hours of employment participation for up to six months based on current, documented actual hours of work. Any time a State receives information that the client's actual hours of work have changed, or no later than the end of any six-month period, the State must re-verify the client's current actual average hours of work, and may report these projected actual hours of participation for another six-month period. (d) A State may not count more hours toward the participation rate for a self-employed individual than the number derived by dividing the individual's self-employment income (gross income less business expenses) by the Federal minimum wage. A State may propose an alternative method of determining self-employment hours as part of its Work Verification Plan. (e) A State may count supervised homework time and up to one hour of unsupervised homework time for each hour of class time. Total homework time counted for participation cannot exceed the hours required or advised by a particular educational program."

Per 45 CFR Section 261.61 (a), "A State must support each individual's hours of participation with documentation in the case file. In accordance with Section 261.62, a State must describe in its Work Verification Plan the documentation it uses to verify hours of participation in each activity."

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According to the DC State Verification Plan, the D.C. Department of Human Services (DHS), Department of Human Services Monitoring Unit reviews and audits all documentation submitted by vendors reflecting the activities of recipients in TANF Employment program. This documentation includes time sheets, activity logs, school records, pay stubs, and verification of employment, work experience and on-the-job training. The Monitoring Unit completes this audit process to determine if sufficient documentation exists to substantiate reported time and attendance data, to warrant a payment to TANF Employment program vendors, and submission of countable hours for federal reporting purposes. The District projects hours of participation in unsubsidized, self-employment for six months or until the recipient's next scheduled recertification, whichever is sooner.

Per 45 CFR Section 265.7 (a)-(c), "Each State's quarterly reports (the TANF Data Report, the TANF Financial Report (or Territorial Financial Report), and the SSP-MOE Data Report) must be complete and accurate and filed by the due date."

For disaggregated data report, 'a complete and accurate report' means that:

- (1) The reported data accurately reflect information available to the State in case records, financial records, and automated data systems, and include correction of the quarterly data by the end of the fiscal year reporting period;
- (2) The data are free from computational errors and are internally consistent (e.g., items that should add to totals do so);
- (3) The State reports data for all required elements (i.e., no data are missing);
- (4)(i) The State provides data on all families; or (ii) if the State opts to use sampling, the State reports data on all families selected in a sample that meets the specification and procedures in the TANF Sampling Manual (except for families listed in error); and
- (5) Where estimates are necessary (e.g., some types of assistance may require cost estimates), the State uses reasonable methods to develop these estimates.

For an aggregated data report, "a complete and accurate report" means that:

- (1) The reported data accurately reflect information available to the State in case records, financial records, and automated data systems;
- (2) The data are free from computational errors and are internally consistent (e.g., items that should add to totals do so);
- (3) The State reports data on all applicable elements; and
- (4) Monthly totals are unduplicated counts for all families (e.g., the number of families and the number of out-of-wedlock births are unduplicated counts)."

45 CFR Section 265.7 (f) states that "States must maintain records to adequately support any report, in accordance with Section 75.361 through 75.370 of this title."

Condition - During our test work over a sample of 60 participants for Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan and Reporting, we noted:

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

- For nineteen (19) instances, we noted that although the hours reported met or exceeded the required work participation hours, DHS/ESA was unable to provide documentation to support the hours reported.
- For eight (8) instances, the agency could not provide documentation to support the projected hours included in DCAS as required in the Work Verification Plan. For six (6) of these instances, the participants did not meet the work participation requirements and was properly sanctioned; for one (1) instance, the participant did not meet the work participation requirements and there was no sanction until months after it should have been imposed; while in one (1) other instance, the participant did not meet the work participation requirement and no sanction was noted as the participant was assigned to the DHS CATCH 2.7.
- For five (5) instances, we noted that these participants did not meet the work participation requirement, as the average of approved hours was less than the hours required per week. No sanction was noted. In addition, for four (4) of these instances no support was provided for the hours recorded in DCAS.
- For three (3) instances, we noted that the actual or projected hours reported for the participant were less than the hours included on the support.
- For two (2) instances, we noted that the support used to project hours for the participant was dated more than six months before the month tested and therefore should not have been used. In addition, one (1) of these participants did not meet the work participation requirement and no sanction was noted.
- For one (1) instance, we noted that the agency was unable to provide documentation to support the 4 hours included under the code (T63) - "Deeming", which is used for reporting "Deemed Core Hours" or hours of participation in work experience or community service programs for work-eligible individuals under specific circumstances.
- For two (2) instances, we noted that the agency was unable to locate timesheets. Therefore, we were unable to confirm that approved hours were properly supported. In addition, the agency reported that the participants worked less hours than the approved hours in CATCH.
- For one (1) instance, we noted that for this sample item the hours for two timesheets could not be identified as the dates on the timesheets for the last two weeks of the month of October 2018 were cut off. DHS/ESA was unable to provide the hard copies for these timesheets.
- For one (1) instance, we noted that although CATCH identified 0 hours of work participation requirement, the Eligibility population identified 20 hours of work participation requirement. Although the hours reported met the work participation requirement, the agency could not provide documentation to support the projected hours included in DCAS as required in the Work Verification Plan.
- For one (1) instance, we noted that that although this participant was exempt through March 2019 from compliance with this requirement due to having a child under 1, the hours reported on the ACF-199 (30 hours) did not agree with the "required" hours (20 hours). In addition, we noted that although the hours reported met or exceeded the required work participation hours, DHS/ESA was unable to provide documentation to support the hours reported.
- For one (1) instance, we noted that the actual or projected hours reported for the participant were more than the recalculated average hours based on the support provided.

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The information tested in our sample represents the underlying data used in Reporting for the 1st and 2nd quarters of fiscal year 2019. Consequently, DHS incorrectly reported data in the ACF-199 report for the 1st and 2nd quarters of fiscal year 2019.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Data within the ACF-199 report may not be complete and accurate. Specifically, if the work participation data is not substantiated, or inconsistencies are noted, it may result in inaccurate data being reported and may lead to an incorrect ACF-199 report, and could result in an incorrect allocation of Federal Funds to the state.

Cause - Controls are not operating effectively over the documentation of work participation data to ensure that adequate evidence of the work participation is maintained.

Recommendation - We recommend that DHS enforce existing policies and procedures and implement additional controls to ensure that adequate documentation is maintained to substantiate the work participation data reported in the ACF-199 report in accordance with the District of Columbia Work Verification Plan.

We also recommend that DHS implement policies, procedures and controls that will enable an accurate reconciliation between the data sources used in the preparation of the ACF-199 report to ensure proper reporting of data elements, such as child care subsidies.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS agrees with the finding in the report. DHS is aware of the issues and is working to implement fixes in DCAS which align hours with employment activity. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-015
Prior Year Finding Number: N/A
Compliance Requirement: Subrecipient Monitoring

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Human Services (DHS)

Community Services Block Grant (CSBG)

CFDA #: 93.569

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

In accordance with the Uniform Guidance in 2 CFR Section 200.331(a) Requirements for Pass-Through Entities requires that pass-through entities must: Ensure that every sub-award is clearly identified to the subrecipient as a sub-award and includes certain information outlined in the section noted above, including FFATA; pre-award assessment, indirect cost rated for the award, CFDA number, finding and award follow-up and other pertinent actions.

In accordance with the requirements of 2 CFR Section 1402.300, the non-Federal entity is responsible for complying with all requirements of the Federal award. For all Federal awards, this includes the provisions of FFATA, which includes requirements on executive compensation, and also requirements implementing the Act for the non-Federal entity at 2 CFR part 25 Financial Assistance Use of Universal Identifier and System for Award Management and 2 CFR part 170 Reporting Subaward and Executive Compensation Information.

In accordance with 2 CFR Part 170, Appendix A, under the Federal Funding Accountability and Transparency Act (FFATA), the department is required to collect and report information on each subaward or amendment of \$25,000 or more in federal funds in the FFATA Subaward Reporting System.

Condition - Our examination of the program's subrecipient monitoring requirements included a review of the Federal Funding Accountability and Transparency Act (FFATA) requirements for the Community Services Block Grant. The Department of Human Services failed to submit subaward data to fulfill the FFATA requirements.

Questioned Costs - None.

Context - This is a condition identified per review of DHS' compliance with specified monitoring requirements on the program's subrecipient.

Effect - The District is not in compliance with the FFATA requirements as it failed to submit subaward data for the Community Services Block Grant Program.

Cause - Management did not have proper internal controls and policies and procedures in place to ensure that the FFATA requirements were performed.

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Recommendation - We recommend that DHS implement policies, procedures and controls that will ensure the CSBG personnel comply with all the required laws, guidelines and requirement under the award.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS agrees with the finding in the report and this recommendation. FFATA initiated but lapsed and inactive during fiscal year 2019. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-016
Prior Year Finding Number: N/A
Compliance Requirement: Special Tests and Provisions - Monitoring of Income Eligibility Requirement

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

District of Columbia Public Schools (DCPS)

Head Start

CFDA #: 93.600

Award #: 03CH010214-04-00; 03CH010214-05-00

03CD4015-04-00; 03CH3445-06-00

Award Year: 09/01/2018-08/31/2020; 02/1/2019-06/30/2020

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Chapter XIII 1302.12(b), Determining, verifying, and documenting eligibility, DCPS is required to ensure federally funded children meet the income and age eligibility requirements.

DCPS uses the Head Start School-wide Model (HSSWM). This model verifies that children enrolled in Pre-K and Preschool in DCPS Title 1 classrooms meet categorical eligibility requirements based on DCPS' funded enrollment. DCPS vetted their eligibility model with the Department of Health and Human Services (HHS) Administration for Children and Families (ACF), who came up with a unique set of specifications for DCPS to minimize the risk of non-compliance with the income and age eligibility requirements.

DCPS has three partner agencies: the DC Department of Human Services (DHS), Children and Family Services Agency (CFSA) and the Office of the State Superintendent of Education (OSSE), who collect eligibility data on children who meet categorical eligibility, defined as children who are homeless, those in foster care, children in a family receiving Temporary Assistance for Needy Families (TANF), or who were admitted into the program in the prior year. These partner agencies provide data to DCPS on children in these categories. DCPS performs a match of the eligibility data provided by the partner agencies against the initial enrollment audit data and subsequent monthly enrollment data (the "data match") to determine DCPS' categorically eligible children.

Condition - We noted that the automated system used by DCPS to compile the Head Start's monthly data match was not operating during the majority of the months in fiscal year 2019. DCPS was not able to provide the two (2) monthly data match sampled, as such, we were unable to determine DCPS' compliance with the program's categorical eligibility requirement.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DCPS' compliance with specified requirements using a statistically valid sample.

Effect - DCPS did not comply with the specific program requirement in managing the program.

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Cause - It appears that policies and procedures, including a review over monitoring, preparation and review of the program's categorical eligibility requirement is not functioning as intended.

Recommendation - We recommend that DCPS re-evaluate its policies and procedures to ensure that policies and alternative procedures are instituted to enable DCPS monitor its program eligibility requirement.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DCPS agrees with the conditions and recommendations of this finding. In the Spring of 2020, the Early Childhood Education Division (ECED) piloted a process to obtain income verification on all Head Start families that were not categorically eligible via TANF or SSI. Forms and processes were developed to begin usage during enrollment for school year 2020-2021. Because DCPS does not have Head Start funding for school year 2020-2021, ECED will not be implementing this Head Start eligibility verification process during this school year. However, the process that was piloted in school year 2019-2020 will be implemented should DCPS receive Head Start funding in the future. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-017
Prior Year Finding Number: N/A
Compliance Requirement: Special Tests and Provisions - Program Governance

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

District of Columbia Public Schools
(DCPS)

Head Start

CFDA #: 93.600

Award #: 03CH010214-04-00; 03CH010214-05-00
03CD4015-04-00; 03CH3445-06-00

Award Year: 09/01/2018-08/31/2020; 02/1/2019-06/30/2020

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

U.S. Code 42 USC 9839(a)(2)(A), (B), and (D) states that each Head Start agency shall make available to the public a report published at least once in each fiscal year that discloses the following information from the most recently concluded fiscal year: (a) the total amount of public and private funds received and the amount from each source; (b) an explanation of budgetary expenditures and proposed budget for the fiscal year; and (c) the results of the most recent review by the Secretary and the financial audit.

Condition - We noted that the required annual report for school year 2018-2019 was not prepared and published as of audit date.

Questioned Costs - None.

Context - This is a condition identified per review of DCPS' compliance with specified requirements.

Effect - DCPS did not comply with the specific program governance requirement.

Cause - It appears that policies and procedures, including a review over monitoring, preparation and review of this program governance requirement is not functioning as intended.

Recommendation - We recommend that DCPS re-evaluate its policies and procedures to ensure that preparation and review of this requirement is monitored by an appropriate official who would ensure that information submitted is complete, accurate, consistent, submitted and published within the required timeframe.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DCPS agrees with the conditions and recommendations of this finding. The Early Childhood Education Division of DCPS was going through significant staffing turnover at the end of school year 2018-2019 which led to missing the deadline for creating and submitting an annual report. DCPS is preparing a school year 2018-2019 annual report (in retrospect) and will publish the report to the DCPS website by October 31, 2020.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

An annual report for the school year 2019-2020 school year was prepared and posted on the DCPS web site and was distributed to internal staff and external stakeholders.

The Early Childhood Education Division has trained three levels of staff (Chief, Deputy Chief, Directors and Administrative Coordinators) on the Head Start requirement for an annual report. When/if DCPS applies and receives Head Start funding in the future, individuals in all these positions will ensure a report is prepared. The Division will also put in place an annual program calendar to identify due dates for all Head Start required reports in order to anticipate and track progress.

The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Finding Number: 2019-018
Prior Year Finding Number: 2018-011
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Foster Care - Title IV-E

CFDA #: 93.658

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Child and Family Services Agency
(CFSA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

45 CFR Section 92.20(b)(2), "Accounting records, "Grantees and sub grantees must maintain records which adequately identify the source and application of funds provided for financially assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income."

45 CFR Section 233.90(b)(3), states "a Title IV-E agency may provide foster care maintenance payments on behalf of youth who have attained age 18, but are under the age of 19, and who are full-time students expected to complete their secondary schooling or equivalent vocational or technical training before reaching 19."

45 CFR Section 1356.30(f), "In order for a child care institution to be eligible for title IV-E funding, the licensing file for the institution must contain documentation which verifies that safety considerations with respect to the staff of the institution have been addressed."

45 CFR Section 1356.30(a) states, "The Title IV-E agency must provide documentation that criminal records checks have been conducted with respect to prospective foster and adoptive parents."

42 U.S. Code Section 671(a)(20)(A), "In order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which provides procedures for criminal records checks of national crime information databases for any prospective foster or adoptive parent before the foster or adoptive parent may be finally approved for placement of a child regardless of whether foster care maintenance payments or adoption assistance payments are to be made on behalf of the child under the State plan."

42 U.S. Code Section 671(a)(20)(B), "In order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which provides that the State shall check any child abuse and neglect registry maintained by the State for information on any prospective foster or adoptive parent and on any other adult living in the home of such a prospective parent, and request any other State in which any such prospective parent or other adult has resided in the preceding 5 years, to enable the State to check any child abuse and neglect registry maintained by such other State for such

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information, before the prospective foster or adoptive parent may be finally approved for placement of a child.”

Furthermore, per 45 CFR Section 1356.21(a), “Statutory and regulatory requirements of the Federal foster care program, “To implement the foster care maintenance payments program provisions of the title IV-E plan and to be eligible to receive Federal financial participation (FFP) for foster care maintenance payments under this part, a Title IV-E agency must meet the requirements of this section, 45 CFR 1356.22, 45 CFR 1356.30, and Parts 472, 475(1), 475(4), 475(5), 475(6).”

Condition - During our audit we noted that in fiscal year 2019, the Foster Care program had total disbursements of \$5,043,554 for 7,371 Maintenance payments. We selected a sample of 60 participants representing disbursed federal funds totaling \$40,389, we noted the following deficiencies:

- For three (3) of 60 samples, CFSA was unable to provide documentation supporting that a youth over 18 was a full-time student expected to complete their secondary schooling or equivalent vocational or technical training.
- For seventeen (17) of 60 samples, CFSA was not able to provide the licensing documentation or documentation provided was outside of the audit period for the selected individuals.
- For one (1) of 60 samples, the licensing documentation provided was unsigned.
- For twelve (12) of 60 samples, CFSA did not provide evidence that criminal record checks, including fingerprint-based checks from the national crime information databases and check registry were performed.
- For one (1) of 60 samples, the background check provided for review by CFSA did not pertain to the period under audit. There was no evidence that a background check was performed every two (2) years.
- For one (1) of 60 samples, CSFA did not provide a neglect registry check for the prospective foster parent.
- For one (1) of 60 samples, documentation provided for a group home does not allow us to determine that CFSA performed the required review of background checks and check registries that the group home was required to perform.

These deficiencies represent 39% of the total disbursements tested.

Questioned Costs - Known amount is \$15,853.

Context - This is a condition identified per review of CFSA’s compliance with specified requirements using a statistically valid sample.

Effect - CFSA was not in compliance with the eligibility requirements of the Foster Care program.

Cause - CFSA does not have adequate controls in place to ensure that eligibility files are being properly reviewed and the required documentation is being maintained to evidence compliance with eligibility requirements.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Recommendation - We recommend CFSA reevaluate and strengthen its existing policies and procedures over the review and maintenance of appropriate documentation to ensure compliance with eligibility requirements in accordance with the program.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The CFSA appreciates the level of detail and clarity in the detail-level catalogue of findings that was provided to us in support of this Schedule of Findings and Questioned Costs. CFSA concurs with the findings. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-019
Prior Year Finding Number: N/A
Compliance Requirement: Reporting

Program:
U.S. Department of Health and Human Services

Government Department/Agency:
Child and Family Services Agency
(CFSA)

Foster Care - Title IV-E
CFDA #: 93.658
Award #: Various
Award Year: 10/01/2018 - 09/30/2019

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per OMB No. 0970-0205, Form CB-496, Title IV-E Programs Quarterly Financial Report, “is required to be submitted at the end of each fiscal quarter by each State or Tribe with an approved plan under title IV-E of the Social Security Act to administer the Foster Care, Adoption Assistance, and Guardianship Assistance programs. In submitting this form, each State or Tribal grantee meets its statutory and regulatory requirements to report actual program expenditures made in the preceding fiscal quarter and to provide an estimate of program expenditures anticipated in the upcoming fiscal quarter.”

Condition - During our review and reconciliation of the CB-496 quarterly reports, we observed that the Agency did not report project evaluation costs. In the 3rd and 4th quarters, CFSA duplicated and misclassified costs resulting in overclaimed evaluation costs. These errors were identified under 6a FMAP Rate-Project Intervention and Other Waiver Based Expenditures and in 6b 50% FFP Rate - Project Intervention and Other Waiver Based Expenditures.

Questioned Costs - Known amount is \$48,649.

Context - This is a condition identified per review of CFSA’s compliance with specified requirements using a statistically valid sample.

Effect - Without proper internal controls and policies and procedures in place to ensure that CB- 496 balances were properly reported, the Foster Care program incorrectly reported project evaluation expenditures on the CB-496 reports for two of the four quarters in fiscal year 2019. Lack of proper internal controls over review of CB-496 may lead to incorrect reporting of performance data.

Cause - CFSA overstated amounts reported and misclassified evaluation costs because of duplicated transactions. Thus, Management did not have proper internal controls and policies and procedures in place to ensure that the CB-496 was properly reviewed prior to approval.

Recommendation - We recommend that CFSA implement additional procedures that will ensure the amounts reported are accurate in the CB-496 quarterly reports prior to approval.

Related Noncompliance - Material noncompliance.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Views of Responsible Officials and Planned Corrective Actions - CFSA concurs with the facts of the finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-020
Prior Year Finding Number: 2018-012
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Adoption Assistance - Title IV-E

CFDA #: 93.659

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Child and Family Services Agency
(CFSA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

According to 45 CFR Section 92.20(b)(2), Accounting records, “Grantees and sub grantees must maintain records which adequately identify the source and application of funds provided for financially assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.”

42 U.S. Code Section 671(a)(20)(A), “in order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which provides procedures for criminal records checks of national crime information databases for any prospective foster or adoptive parent before the foster or adoptive parent may be finally approved for placement of a child regardless of whether foster care maintenance payments or adoption assistance payments are to be made on behalf of the child under the State plan.”

42 U.S. Code Section 671(a)(20)(B), “In order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which provides that the State shall check any child abuse and neglect registry maintained by the State for information on any prospective foster or adoptive parent and on any other adult living in the home of such a prospective parent, and request any other State in which any such prospective parent or other adult has resided in the preceding 5 years, to enable the State to check any child abuse and neglect registry maintained by such other State for such information, before the prospective foster or adoptive parent may be finally approved for placement of a child.”

42 U.S. Code Section 673(a)(4)(A), “Notwithstanding any other provision of this section, a payment may not be made pursuant to this section to parents or relative guardians with respect to a child (i) who has attained (I) 18 years of age, or such greater age as the State may elect under section 675(8)(B)(iii) of this title; or (II) 21 years of age, if the State determines that the child has a mental or physical handicap which warrants the continuation of assistance; (ii) who has not attained 18 years of age, if the State determines that the parents or relative guardians, as the case may be, are no longer legally responsible for the support of the child; or (iii) if the State determines that the child is no longer receiving any support from the parents or relative guardians, as the case may be. (B) Parents or relative guardians who have been receiving adoption assistance payments or kinship guardianship assistance payments under this section shall keep the State or local agency administering the program under this

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

section informed of circumstances which would, pursuant to this subsection, make them ineligible for the payments, or eligible for the payments in a different amount.”

Condition - In fiscal year 2019, CFSA had total disbursements of \$9,202,854 for 11,721 subsidy payments. We selected a sample of 60 participants representing disbursed funds totaling \$47,915 to test compliance with eligibility requirements. Based on our review, we noted that management’s internal control over compliance with the program’s eligibility requirements were not operating effectively to prevent or detect noncompliance with the program requirements. Our audit revealed the following deficiencies:

- For six (6) out of 60 samples, the date that the determination was performed was not included on the Title IV-E FACES Eligibility Determination screen as there was no event included on these pages labeled as "Determination".
- For one (1) out of 60 samples, CFSA was unable to provide a Title IV-E FACES Eligibility Determination screen.
- For one (1) out of 60 samples, the adoption referrals provided by CFSA were not dated by referring worker and it was not dated and/or signed by the supervisor.
- For sixty (60) out of 60 samples, CFSA was unable to provide evidence that the annual subsidy application was reviewed and that the reviews were properly documented. Additionally, for one (1) out of 60 samples we noted that CFSA mailed the letter on November 11, 2019, which is after the fiscal year under audit.
- For fifteen (15) out of 60 samples, CFSA was unable to provide documentation evidencing that prospective adoptive parent(s) were issued a license, had received a criminal history record check, including a fingerprint-based check, and received a child abuse and registry check. Additionally, for ten (10) of these samples, no documentation was provided that allowed us to verify the number of members in the household and that all adults over 18 received a background check and child abuse and neglect registry.
- For three (3) out of 60 samples, CFSA was unable to provide documentation evidencing that prospective adoptive parent(s) had received a child abuse and neglect registry check.
- For five (5) out of 60 samples, CFSA provided documentation that was outside the period to demonstrate whether the license and check register and criminal history record check, including a fingerprint-based check were done at the time of the adoption. Additionally, for one (1) of these samples, we noted no documentation to support that background check and child abuse and neglect registry check were performed for at least one adult over 18 in the house.
- For seven (7) out of 60 samples, we noted no documentation to support that background checks and child abuse and neglect registry checks were performed for at least one adult over 18 years of age in the house.
- For one (1) out of 60 samples, CFSA provided a subsidy agreement that was signed more than one (1) year prior to the final decree and was therefore null and void.
- For one (1) out of 60 samples, the recalculated subsidy rate did not agree with the rate included in the signed subsidy agreement nor the approved rate for years 2017 or 2018.
- For one (1) out of 60 samples, CFSA provided a subsidy agreement that was missing pages 2 and 3, we were therefore unable to determine what was the agreed upon subsidy rate for this sample.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

- For one (1) out of 60 samples, Report and Recommendation Part I (Child's Asset Statement) that is usually completed by CFSA personnel was not included in the subsidy record.

These deficiencies represent 100% of the total disbursements tested.

Questioned Costs - Known amount is \$47,915.

Context - This is a condition identified per review of CFSA's compliance with specified requirements using a statistically valid sample.

Effect - Without proper controls in place to ensure case files are properly reviewed and documentation maintained, CFSA was not in compliance with the eligibility requirements of the Adoption Assistance program. In addition, we were unable to determine whether each child remains eligible and whether the subsidy should have continued.

Cause - CFSA does not have adequate controls in place to ensure that eligibility files are being properly reviewed and required documentation is being maintained to ensure compliance with eligibility requirements as required by the program.

Recommendation - We recommend CFSA evaluate and strengthen its existing policies and procedures over the review and maintenance of appropriate documentation to ensure compliance with eligibility requirements of the program.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The CFSA appreciates the level of detail and clarity in the detail-level catalogue of findings that was provided to us in support of this Schedule of Findings and Questioned Costs. CFSA concurs with the findings. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-021
Prior Year Finding Number: N/A
Compliance Requirement: Reporting

Program:

U.S. Department of Health and Human Services

Adoption Assistance - Title IV-E

CFDA #: 93.659

Award #: Various

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Child and Family Services Agency
(CFSA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per OMB No. 0970-0205, Form CB-496, Title IV-E Programs Quarterly Financial Report, “is required to be submitted at the end of each fiscal quarter by each State or Tribe with an approved plan under title IV-E of the Social Security Act to administer the Foster Care, Adoption Assistance, and Guardianship Assistance programs. In submitting this form, each State or Tribal grantee meets its statutory and regulatory requirements to report actual program expenditures made in the preceding fiscal quarter and to provide an estimate of program expenditures anticipated in the upcoming fiscal quarter.”

Condition - During our review and reconciliation of the CB-496 quarterly report, we noted that there was a net variance of \$9,033 between the amounts reported on the CB-496 and the Stamping Report in the 2nd quarter ended March 31, 2019.

Questioned Costs - Known amount is \$9,033.

Context - This is a condition identified per review of CFSA’s compliance with specified requirements using a statistically valid sample.

Effect - Without proper internal controls and policies and procedures in place to ensure that CB- 496 balances were properly reported, the Adoption Assistance Program incorrectly reported expenditures on the CB-496 report for the 2nd quarter in fiscal year 2019. Lack of proper internal controls over review of CB-496 may lead to incorrect reporting of performance data.

Cause - CFSA erroneously included some non-allowable costs such as respite care and nursing care (for eligible children). Thus, CFSA’s Management did not have proper internal controls and policies and procedures in place to ensure that the CB-496 was properly reviewed prior to approval.

Recommendation - We recommend that CFSA implement additional procedures that will ensure the amounts reported are accurate in the CB-496 quarterly reports prior to approval.

Related Noncompliance - Noncompliance.

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Views of Responsible Officials and Planned Corrective Actions - CFSA concurs with the facts of the finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-022
Prior Year Finding Number: N/A
Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Program:

U.S. Department of Health and Human Services

Medicaid Cluster

CFDA #: 93.775, 93.777, 93.778

Award #: 1905DC5MAP

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Department of Health Care Finance

(DHCF)/Department of Human Services

(DHS)/Economic Security

Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per Section 1927 of the Social Security Act (42 USC 1396r-8): Drug manufacturers are required to provide a listing to CMS of all covered outpatient drugs and; and on a quarterly basis, are required to provide their average manufacturer's price and their best prices for each covered outpatient drug. Based on these data, CMS calculates a unit rebate amount for each drug, which it then provides to States. Each State agency under this subchapter shall report to each manufacturer not later than 60 days after the end of each rebate period and in a form consistent with a standard reporting format established by the Secretary, information on the total number of units of each dosage form and strength and package size of each covered outpatient drug dispensed after December 31, 1990, for which payment was made under the plan during the period, and shall promptly transmit a copy of such report to the Secretary.

The CMS Medicaid Drug Rebate Data Guide requires that upon receipt of a quarterly invoice, labelers have 37 calendar days from the invoice postmark date to pay rebates before interest begins to accrue. In those instances where states have used a meter to postmark the envelope and the United States Postal Service (USPS) or common mail carrier has also postmarked the envelope, the postmark date of the USPS or common mail carrier should be used to track the interest start date. For invoices that are submitted electronically, states should be able to identify the date on which the electronic invoice was received in order to properly track the interest start date.

Interest stops accruing on the postmark date of the labeler's mailed check, the date the state applies a credit to the labeler, or the date on which a state provides written acknowledgment to the labeler of the resolution. On the 38th day from the date interest originally began accruing, any unpaid interest becomes principal and interest accrues on the new principal amount beginning on the 38th day after that.

Condition - During our review of 60 samples of drug rebates, we noted that two rebates totaling \$25,612 were paid over a year late. One invoice totaling \$14,228 for the quarter ended 6/30/2017 was 552 days late and another invoice totaling \$11,384 for the quarter ended March 31, 2017 was 438 days late. In addition, we noted that for one (1) of the 60 drug rebates tested, the manufacturer did not pay the rebate within 37 days after receiving the invoice from the DHCF, however, no interest was calculated and charged to the drug manufacturer.

Questioned Costs - Not determinable.

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Context - This is a condition identified per review of DHCF's compliance with the drug rebates requirements using a statistically valid sample.

Effect - Without adequate policies and procedures in place, there is no assurance that drug rebates are paid, or interest is assessed when rebates are not paid timely.

Cause - The contractor's system for processing rebates does not have the capability to calculate interest once an account is paid in full. The system will only calculate interest if the account has an open balance.

Recommendation - We recommend that DHCF establish policies and procedures to ensure that rebates are paid timely and interest is calculated and assessed when drug rebates are not paid timely.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHCF agrees with the facts described in the Condition above. Please note, however, that DHCF's drug rebate vendor made efforts to collect both of the outstanding balances noted in the Condition including sending dunning notices and including the details of outstanding receivables in section 3 of each subsequent invoice. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-023
Prior Year Finding Number: 2018-013
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Medicaid Cluster

CFDA #: 93.775, 93.777, 93.778

Award #: 1905DC5MAP

Award Year: 10/01/2018 - 09/30/2019

Government Department/Agency:

Department of Health Care Finance
(DHCF)/Department of Human Services
(DHS)/Economic Security
Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The Medicaid State Plan: Citation 42 CFR Section 431.17AT-79-29. Section 4.7 (Maintenance of Records) states, *“The Medicaid agency maintains or supervises the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determination of eligibility, the provision of medical assistance, and administrative costs and statistical, fiscal and other records necessary for reporting and accountability, and retains these records in accordance with Federal requirements. All requirements of 42 CFR 431.17 are met.”*

Economic Security Administration (ESA) Policy Manual, Section 1.3, *“All eligibility criteria and clarifying information are documented on the Record of Case Action, form 1052. The case record should speak for itself. An outside reviewer shall be able to follow the chronology of events in the case by reading the narrative. All application documents including verification and correspondence must be date-stamped. For working recipients, the record should include the dates pay is received and how often the recipient is paid. When the recipient’s statement is the best available source, the record should include the application/recipient and agency efforts to verify the information. All address changes should be documented.”*

Condition - During testing over beneficiary eligibility for the Medicaid benefits, we noted that the District’s Economic Security Administration (ESA) was unable to provide sufficient documentation to support the beneficiary’s eligibility determination during the fiscal year 2019 audit. Specifically, out of a sample of 132 participant files tested, we noted the following exceptions:

- One (1) participant file where ESA did not include the applicant’s resources in the ACEDS system when determining eligibility.
- Two (2) participant files where ESA did not perform the recertification within the required timeframe. For one of those two cases, the Level of Care assessment was not completed timely, therefore, the participant’s benefits were extended for another year.

The Department of Health Care Finance, as the State Medicaid Agency, lacks a quality control oversight system to ensure that eligibility documentation is maintained to support the eligibility decision.

Questioned Costs - Not determinable.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Context - This is a condition identified per review of ESA's compliance with specified requirements using a statistically valid sample.

Effect - Lack of supporting documentation for program services and noncompliance with program requirements could result in disallowances of costs and participants could be receiving benefits that they are not entitled to receive under the program.

Cause - DHCF and ESA did not appear to adhere to internal control procedures to ensure that resources disclosed on an application were properly entered into the ACEDS system, and that recertification of benefits were performed as required. In addition, DHCF did not complete the Level of Care Assessments in a timely manner to facilitate the recertifications of beneficiaries.

Recommendation - We recommend that ESA improve internal control procedures to ensure that information disclosed in the applicant's application is properly entered in the ACEDS system and that recertifications are performed within established timeframes. In addition, we recommend that DHCF establish a quality control system to ensure that Level of Care assessments are completed timely to support the eligibility determination decision.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHCF concurs that in 1/132 instance, it was unable to produce a level of care (LOC) assessment document corresponding to an eligibility approval made during fiscal year 2019. The subject assessment was completed in April 2018 by DHCF's former contractor, Delmarva, and the resulting document was stored in the contractor-owned database, "Blue Crab." In July 2018, DHCF implemented D.C. Care Connect (DCCC) as the sole case management system of record for all long-term services and supports (LTSS). The subject LOC document is outstanding due to data migration errors that occurred during the transmission of LTSS documents from Blue Crab system to DCCC. DHCF does not propose any corrective action at this time because the data migration between systems has been complete since July 2018 with implementation of the DCCC as the single LTSS case management system owned and operated by DHCF. Accordingly, DHCF does not anticipate this issue to arise in the FY 2020 Single Audit, as the eligibility universe will be comprised only of determinations made during FY 2020, which is subsequent to the July 2018 implementation of DCCC.

For all other matters with which DHS and DHCF concur, the District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-024
Prior Year Finding Number: 2018-015
Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Health (DOH)

HIV Emergency Relief Project Grants

CFDA #: 93.914

Award #: 2 H89HA00012-29-00, H89HA00012-28-00

Award Year: 03/01/2019 - 02/29/2020, 03/01/2018 -
02/28/2019

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.430 Compensation - Personal Services:

“Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

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

2 CFR Section 200.430(i):

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

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity’s written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity;
- (vi) [Reserved]

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- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards."

Condition - We noted that DOH continued to allocate payroll expenditures to the HIV Emergency Relief Project Grant (HIVER) program during fiscal year 2019 based on budgeted percentages. These percentages were entered into the PeopleSoft Human Resources/Payroll System (PeopleSoft) at the beginning of the fiscal year and were based on management's estimate of the respective employee's level of effort for each program. PeopleSoft calculated the payroll costs every payroll cycle for each employee and program based on the predetermined percentage, and reported it through the Labor Distribution Report (485 Report). However, management did not perform a periodic comparison of actual costs to the budgeted costs and make any necessary adjustment as required by 2 CFR Section 200.430. Specifically, 37 out of 60 sampled payroll items tested for the HIVER grant were recorded based on estimated hours and not actual hours.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DOH's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the HIVER program in fiscal year 2019 were \$3,034,788.

Effect - DOH was unable to demonstrate that the payroll expenditures charged to the HIVER grant accurately reflected the time incurred on the program and were properly supported in accordance with 2 CFR Part 200.430 time and effort reporting requirements.

Cause - DOH did not have policies and procedures in place to review and reconcile the estimated amounts of payroll expenditures charged to the HIVER program to the actual expenditures incurred. Per corrective action plans and status updates submitted by DOH to BDO in fiscal year 2019, DOH has a plan still in progress to develop a program manager-level certification of employee time and effort reflected in bi-weekly payroll records (485 Reports). It has not been completed by the end of fiscal year 2019.

Recommendation - We recommend that DOH fully implement its current corrective action plan to deploy policies and procedures to periodically compare employees' estimated hours per the 485 Report to the actual hours incurred, and make any necessary adjustments as required by 2 CFR 200.430.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Health (DOH) concurs with the finding. Consistent with the prior year's CAP for this finding, DOH reached several milestones to address this deficiency. At the start of fiscal year 2020, the agency's Time and Effort Certification standard operating procedure (SOP) was issued and distributed to DOH personnel, and a uniform time and effort certification tool and attestation for supervisors was developed. These actions will support the required periodic comparison of actual costs to the budgeted costs and make any

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

necessary adjustment as required by 2 CFR 200.430. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

Finding Number: 2019-025
Prior Year Finding Number: 2018-016
Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Program:
U.S. Department of Health and Human Services

Government Department/Agency:
Department of Health (DOH)

HIV Care Formula Grants
CFDA #: 93.917
Award #: 2 X07HA00045-29-00, 2 X07HA00045-28-00
Award Year: 04/01/2019 - 03/31/2020, 04/01/2018 -
03/31/2019

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.430 Compensation - Personal Services:

“Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

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

2 CFR Section 200.430(i):

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

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity’s written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity;
- (vi) [Reserved]

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Schedule of Findings and Questioned Costs Year Ended September 30, 2019

- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards."

Condition - We noted that DOH continued to allocate payroll expenditures to the HIV Care Formula Grant (HIV Care) program during fiscal year 2019 based on budgeted percentages. These percentages were entered into the PeopleSoft Human Resources/Payroll System (PeopleSoft) at the beginning of the fiscal year and were based on management's estimate of the respective employee's level of effort for each program. PeopleSoft calculated the payroll costs every payroll cycle for each employee and program based on the predetermined percentage, and reported it through the Labor Distribution Report (485 Report). However, management did not perform a periodic comparison of actual costs to the budgeted costs and make any necessary adjustment as required by 2 CFR 200.430. Specifically, 32 out of 60 sampled payroll items tested for the HIV Care grant were recorded based on estimated hours and not actual hours.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DOH's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the HIV Care program in fiscal year 2019 were \$1,503,757.

Effect - DOH was unable to demonstrate that the payroll expenditures charged to the HIV Care grant accurately reflected the time incurred on the program and were properly supported in accordance with 2 CFR Part 200.430 time and effort reporting requirements.

Cause - DOH did not have policies and procedures in place to review and reconcile the estimated amounts of payroll expenditures charged to the HIV Care program to the actual expenditures incurred. Per corrective action plans and status updates submitted by DOH to BDO in fiscal year 2019, DOH has a plan still in progress to develop a program manager-level certification of employee time and effort reflected in bi-weekly payroll records (485 Reports). It has not been completed by the end of fiscal year 2019.

Recommendation - We recommend that DOH fully implement its current corrective action plan to deploy policies and procedures to periodically compare employees' estimated hours per the 485 Report to the actual hours incurred, and make any necessary adjustments as required by 2 CFR 200.430.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Health (DOH) concurs with the finding. Consistent with the prior year's CAP for this finding, DOH reached several milestones to address this deficiency. At the start of fiscal year 2020, the agency's Time and Effort Certification standard operating procedure (SOP) was issued and distributed to DOH personnel, and a uniform time and effort certification tool and attestation for supervisors was developed. These actions will support the required periodic comparison of actual costs to the budgeted costs and make any

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2019

necessary adjustment as required by 2 CFR 200.430. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF THE CHIEF FINANCIAL OFFICER



Jeffrey S. DeWitt
Chief Financial Officer

Appendix A

Government of the District of Columbia
Summary Schedule of Prior Audit Findings

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|---|---|--|---|
| 2018-001 <i>Prior Year Finding: 2017-004</i> DHS/DCAS | US Dept. of Agriculture Supplemental Nutrition Assistance Program Cluster 10.551, 10.561 | Special Tests and Provisions - ADP System for SNAP | Status: Finding repeated in the current year (2019-001). Reason for Recurrence: In FY19, DHS experienced additional DCAS processing issues causing SNAP overpayments and underpayments. These issues have been fixed through system enhancements with the exceptions of the BENDEX and SSN issues which are ongoing. FY 2019/2020 Corrective Action Plan: The proposed solution will address each of these issues in the following manner: <u>Error in the batch sequence resulted in 3,655 cases being erroneously issued for two months</u> The overpayment dates are in October and November 2018 and were reported upon original submission date of February 17, 2019. DHS/DCAS updated the technical QA process to prevent batch failures, and a fix went into production shortly after on December 12, 2019. |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|---|
| | | | <p><u>5,410 cases of overpayments were identified which resulted from late recertifications defaulting to the first day of the month</u></p> <p>The overpayment dates of this 5,410 reflects all cases impacted from 2016 through 2019. In fiscal year 2019, the impacted cases were 1,789 totaling \$160,621.</p> <p>Overpayments were reported on February 17, 2019. A memo was sent to staff in March 2019 and DHS/DCAS added a system validation in May 2019. Enhancements were completed in DCAS to update the new certification period start date to the date.</p> <p><u>1,001 cases of underpayments from the DCAS system double counting income</u></p> <p>Overpayment date was in July 2019 and were reported on February 17, 2019. DHS/DCAS required a manual report of duplicate benefit types worked by the program and redesigned the BENDEX System.</p> <p><u>1,982 of SNAP cases actively receiving a benefit without SSN</u></p> <p>Overpayment dates are between October 2016 and October 2019. The cost for specific fiscal year is unknown as issue was initially reported in 2018. Overpayments were reported on February 17, 2019. DHS/DCAS mitigation strategy is to update system logic to identify individuals without a SSN at time of application, and enable system to terminate cases after 30-60 days from initial application if SSN has not been provided.</p> <p>Partially Corrected:</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|--|--|--|---|
| | | | Start date: Previously started May 2019 Estimated completion date: September 30, 2021 |
| 2018-002 <i>Prior Year Finding: 2017-005</i> DHS/OFT | US Dept. of Agriculture Supplemental Nutrition Assistance Program Cluster 10.551, 10.561 | Special Tests and Provisions - EBT Card Security | <p>Status: Finding repeated in the current year (2019-002).</p> <p>Reason for Recurrence: Several of the discrepancies are related to the failure to comply with the policies and procedures in place regarding the Photo ID Referral Form and the EBT Intake Form. DHS and OCFO will continue to work together and with FIS and UPO to ensure contractor policies and procedures are followed, DHS procedures are adhered to with the referral form, and that newly updated UPO procedures to address the findings are implemented.</p> <p>FY 2019/2020 Corrective Action Plan: As a result of the findings, OCFO/OFT is committed to working with Fidelity National Information Services (FIS) to ensure:</p> <ul style="list-style-type: none"> • Strict procedures and practices are in place to ensure contract compliance. UPO has hired a new manager and maintains a supervisor at each location. This change was effective November 4, 2019 and has made a positive impact on the requirement to review and sign off on Balance sheets within 48 hours and positive improvements in the facilities implemented by new management, including the handling of card issuance during the COVID pandemic. • All Intake Procedures and Processes found in the EBT Manual are followed thoroughly |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|--|
| | | | <p>by all employees. Effective as of September 22, 2020, UPO updated the Employee Manual with new standard operating procedures to combat and prevent further incidents of errors, including the handling and acceptance of only fully complete Referral forms without photo copied signatures. UPO will continue to enforce the progressive disciplinary process for errors or omissions identified in the course of daily operations.</p> <ul style="list-style-type: none"> • All UPO Staff have been updated on the new procedures and practices for operational efficiency, effective September 22, 2020. Each staff member will sign a form stating they understand and will follow the new policy and processes in the Employee Manual by September 28, 2020. • The Quality Improvement Plan created and implemented in February 2019 is still in effect and enforced. The quality review process involves a multilayer system check for performance improvement. This counterbalancing system is regulated using 4 layers of review: daily at the staff and the supervisor/manager level, weekly at the division director level, and quarterly at UPO's Office of Performance Management level. This process should ensure all aspects of the program are reviewed and assessed by the appropriate personnel. The new manager will continue to look for opportunities to create policy, procedures, and practices that |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|--|---|-----------------|---|
| | | | <p>ensure all checks and balances are appropriately followed to minimize and eliminate audit findings as well as create operational efficiency. This will continue to be an ongoing effort.</p> <p><u>DHS Activities:</u></p> <p>All DPO Staff will complete the Photo ID Referral form in its entirety at the time of request. No forms will be pre-signed by DPO Staff and the use of all photocopies will be disposed of and this practice will be eliminated immediately. Prior to being signed by a Supervisor, all EBT referrals must be completed with all identifying information along with proper signatures. DPO Management sent out an email on September 18, 2020 regarding the EBT Authorization referral process. All Service Center Managers will follow up with staff during the Service Center huddles regarding the completion of the form. A copy of all EBT Authorization referral forms will be retained and maintained in a secured place by the Program Manager and a review of these forms will be randomly conducted on a quarterly basis by a designated person from the Deputy of Program Operations' Office.</p> <p>Partially Corrected: Start date: Previously started September 2020 Estimated completion date: September 30, 2021</p> |
| 2018-003 <i>Prior Year Finding: 2017-006</i> DCPS | US Dept. of Agriculture Child Nutrition Cluster 10.553, 10.555, | Eligibility | Status: Finding repeated in the current year (2019-003). Reason for Recurrence: During January of 2019, DCPS implemented a new process wherein |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|--|
| | 10.556, 10.559 | | <p>they reconcile the number of meals served and student attendance for the day and subsequently adjust the claims based on the result of the reconciliation; however, this reconciliation did not include breakfast. The finding identified by the auditors during the current year related to breakfast.</p> <p>FY 2019/2020 Corrective Action Plan: The DCPS corrective action plan includes the following steps:</p> <ul style="list-style-type: none"> • Conduct weekly and monthly meal reconciliation reports for SOP schools by comparing DCPS student absence data with the Mosaic POS weekly and monthly meal counts to identify erroneous meals. The reconciliation process will be updated to include breakfast. • Conduct weekly and monthly meal reconciliation reports for CEP schools by comparing DCPS in seat attendance (ISA) totals to the Mosaic weekly and monthly meal count totals to identify overages in meal served. • Pull two reports from the Mosaic POS system when compiling data for a claim period. The first is the All Schools Sales Overview Report, which lists total meal counts for the given month by school. The second is the Daily Sales Summary Report, which lists daily meal counts by school. • Close the claim period in the Mosaic POC system to ensure meal counts do not get modified after claim reports are pulled. |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|---|--|--|--|
| | | | <ul style="list-style-type: none"> Continue training our vendors, specifically field service workers, to ensure meal transactions are complete inputted in the Mosaic POS system before claim period reports are pulled. Recommunicate the requirement that all meal production reports are reviewed and approved by the cafeteria manager daily. <p>Partially Corrected: Start date: Previously started January 1, 2019 Estimated completion date: November 30, 2020</p> |
| 2018-004 <i>Prior Year Finding: N/A</i> DOES | US Dept. of Labor Unemployment Insurance 17.225 | Special Tests and Provisions - UI Benefit Payments | Corrected. |
| 2018-005 <i>Prior Year Finding: N/A</i> DCPS | US Dept. of Education DC School Choice Incentive Program 84.370 | Reporting | Corrected. |
| 2018-006 <i>Prior Year Finding: 2017-010</i> DHS/ESA | US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF) 93.558 | Eligibility | <p>Status: Finding repeated in the current year (2019-009).</p> <p>Reason for Recurrence: Several staff members failed to properly index and tag documents to electronic case records, creating an increased number of “orphan documents”, which could not be located in DIMS during the audit. DHS is continuing to make improvements in both systems and processes, as it relates to the improvement of locating documents. Internal case reviews are occurring monthly to ensure applications and supporting documents are being properly scanned and associated with the</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|---|
| | | | <p>correct case in DIMS, for completeness. The Self-Attested SNAP and TANF Supplemental Form has been included with the Combined Application to ensure cash assistance is not being provided to individuals during the 10-year period which began on the date the individual was convicted in Federal or State Court of having made a fraudulent statement or representation with respect to place of residence in order to simultaneously receive assistance from two or more states.</p> <p>FY 2019/2020 Corrective Action Plan: To ensure that files are properly retained, and that documentation is maintained: DHS, Division of Program Operations (DPO) Executive Management Team will continue to receive and monitor statistical scanning reports (Pending and Hold Batch and Orphan/Default reports) from the Office of Information Systems (OIS) to check for staff scanning inconsistencies such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. The DPO Management Office will monitor to ensure that documents are scanned and tagged on the same day they are received per the Business Process Redesign (BPR). The Office of Information Systems (OIS) will provide access to all DPO Management staff for the upgraded Datacap/DIMS Management Dashboard. This new dashboard will provide and produce reports per Service Center/Division of scanning inconsistencies at the worker and Service Center level. DPO Management will use this new upgrade to make sure that all documents are scanned and tagged properly into DIMS. OIS is in the process of designing the dashboard</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|---|
| | | | <p>and the anticipated launch date is December 31, 2020.</p> <p>DHS, Division of Program Development, Training and Quality Assurance (DPDT & QA), Office of Quality Assurance will continue to conduct monthly internal audits on the Orphan/Default report to ensure applications and supporting documents are being properly scanned and associated with the correct case in DIMS and checking for completeness. The Office of Quality Assurance will continue to report the findings to DPO Executive Management Team.</p> <p>Effective October 1, 2019, DHS developed and included a Self-attestation Supplemental form to add to the current application to verify information that cash assistance was not provided to an individual during the 10-year period that began on the date the individual was convicted in Federal or State court of having made a fraudulent statement or representation with respect to place of residency in order to simultaneously receive assistance from two or more States. In addition, DHS is continuing to work on revising the consolidated application to add the self-attestation questions for the customer to answer if they have falsely made a statement or misrepresentation with respect to place of residence in order to simultaneously receive assistance from two or more States.</p> <p>Partially Corrected: Start date: Previously started October 2019 Estimated completion date: September 30, 2021</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|---|---|------------------|--|
| <p>2018-007 Prior Year Finding: N/A DHS</p> | <p>US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF) 93.558</p> | <p>Reporting</p> | <p>Status: Finding repeated in the current year (2019-010).</p> <p>Reason for Recurrence: Reconciliation of variances between TANF expenditures reported on the 196R to TANF expenditures on SEFA was incomplete.</p> <p>FY 2019/2020 Corrective Action Plan: TANF's 4th quarter ACF-196Rs are due on November 14th and are based on the expenditures reflected in SOAR as of September 30th at that point in time. The District's year-end financial close concludes in December concurrently with the CAFR. Adjustments to the TANF grant made after November 14th and reflected on the SEFA will not be reflected on the ACF-196Rs. DHHS-ACF does not allow access to their system to revise the ACF-196R's until the first quarter of the subsequent fiscal year. Consequently, TANF expenditures on the SEFA will not match the expenditures reported on the TANF AFC-196R submitted on November 14th.</p> <p>OCFO will modify procedures to acknowledge that expenditures on the AFC-196 will not match the TANF expenditures on the SEFA due to adjustments made after the November 14th, and document the performance of a variance analysis and reconciliation to identify, explain, and support the difference in expenditures between the two documents.</p> <p>Partially Corrected: Start date: September 30, 2020 Estimated completion date: January 31, 2021</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|---|---|---|--|
| <p>2018-008 <i>Prior Year Finding: 2017-011</i> DHS/ESA</p> | <p>US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF) 93.558</p> | <p>Special Tests and Provisions - Child Support Non-Cooperation</p> | <p>Status: Finding repeated in the current year (2019-011).</p> <p>Reason for Recurrence: New issues with DCAS notices attributed to this finding reoccurring which were not found before; however, issues previously identified pertaining to internal controls were not found to reoccur this audit cycle. DHS' remediation activities are focused on ensuring notices contain correct required citations to federal regulations to support the agency's decision and that notices do not release from DCAS due to a "Data Invalidation Error".</p> <p>FY 2019/2020 Corrective Action Plan: DHS will work with DCAS to identify notices that failed to send and ensure they are re-sent. Additionally, DHS and DCAS will develop a process to ensure proper notices are sent, timely, on a regular basis.</p> <p>DHS will work to enhance and create notices to ensure the language is clear and concise and that the Federal regulation citations are included to support the Department's decision.</p> <p>DHS, Division of Program Development, Training and Quality Assurance, will continue to conduct random monthly internal case reviews of Child Support Sanction requests received by the Office of Attorney General, Child Support Services Division (OAG/CSSD) on a monthly basis to ensure the sanction was imposed accurately and timely. This review will also monitor notices for content and issuance.</p> <p>Partially Corrected: Start date: Previously started</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|--|---|---|---|
| | | | September 2020 Estimated completion date: September 30, 2021 |
| 2018-009 <i>Prior Year Finding: 2017-012</i> DHS/ESA | US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF) 93.558 | Special Tests and Provisions - Income Eligibility and Verification System | <p>Status: Finding repeated in the current year (2019-012).</p> <p>Reason for Recurrence: The DCAS system cannot review and compare information obtained from the BENDEX Interface against information contained in the case record to determine whether it affects the applicants' or the recipients' eligibility or the amount of assistance due to a special character, an apostrophe, in the first name of the customer. DHS will work with DHCF/DCAS Project Team to develop system enhancements to automate the IEVS Batch Job containing special characters in the customers' names. In the interim, the DHCF/DCAS Triage Team monitors the IEVS Return File for exceptions and will manually process the data transmission.</p> <p>FY 2019/2020 Corrective Action Plan: The DHCF/DCAS IT team is working to develop a long-term system enhancement to automate this process. In the interim, the DHCF/DCAS Triage team monitors the IEVS return file for exceptions and will manually process the data transmissions.</p> <p>Partially Corrected: Start date: Previously started September 2020 Estimated completion date: September 30, 2021</p> |
| 2018-010 | US Dept. of HHS Temporary Assistance for | Reporting; Special Tests and Provisions - | Status: Finding repeated in the current year (2019-014). |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|--|---|--|---|
| <p><i>Prior Year Finding: 2017-014</i> DHS</p> | <p>Needy Families Cluster (TANF) 93.558</p> | <p>Penalty for Failure to Comply With Work Verification Plan</p> | <p>Reason for Recurrence: There are three (3) issues which contribute to this finding. The first is the interface between DCAS and Q5i resulting in discrepancies and errors. DHS is continuing to work with the DCAS Team and Q5i system managers to ensure there is a clean and accurate file from DCAS to Q5i. The second issue is with documentation. DHS will continue to work with providers and case reviewers to ensure consistency and accuracy across files. Enhanced quality assurance reviews will be conducted to monitor and track discrepancies early in the process by: 1) Ensuring customers are assigned to a Service Provider; 2) The Service Provider has taken the necessary actions to engage and conduct outreach to the customers; and, 3) Ensuring sanctions are being requested timely. The third issue is verified hours in CATCH do not match reported hours on the ACF-199. DHS continues to review the systems' logic, in addition to working to amend the verification plan to comply with federal requirements.</p> <p>FY 2019/2020 Corrective Action Plan: DHS is working with DHCF/DCAS to ensure that the hours in DCAS will be tied to an employer. The issue arises when there may be multiple employers for a participant, yet hours have not been tied to a specific employer in DCAS. Going forward, hours will be tied to an employer, so that when an employment evidence ends, the hours will also end. This information will then follow with the Q5i interface and thus be properly reflected on the ACF-199 report.</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|--|
| | | | <p>To remediate the current data issues, two cleanup actions will be undertaken:</p> <ol style="list-style-type: none"> 1. A list of all customers in DCAS with no work participation and an open work participation evidence will be generated and all of these cases will have their work participation evidence closed. 2. A list of all customers who have work hours recorded in the system will have their work hours checked against their pay stubs or other verification items and corrected in DCAS. <p>Additionally, workers with DCAS access will receive refresher training on how to use the work participation and work hours evidences.</p> <p>Furthermore, DHS is implementing the following activities:</p> <ol style="list-style-type: none"> 1. DHS will closely monitor TANF customers assigned to the "Closed" queue, daily, to ensure that customers are assigned to the appropriate queue. <p>DHS, Division of Program Development, Training and Quality Assurance will conduct random monthly internal case reviews for customers that show zero participation hours in CATCH to ensure the customer was: 1.) Assigned to a provider; 2.) The provider has taken the necessary actions to engage and conduct outreach to the customers; and, 3.) That Sanctions are being requested timely. The Audit Unit will also review DCAS to ensure the sanction was imposed accurately and timely. The DHS Office of</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|--|--|-----------------|--|
| | | | <p>Quality Assurance (OQA) will also review the notices to ensure the content is correct and the notices are being released from DCAS.</p> <p>2. DHS will work with employment stakeholders (DHS staff, Service Providers, and Customers) to revise the TANF Work Verification Plan to reference program model changes along with challenges presented by the 2020 COVID-19 public health pandemic. A DHS Working Group will be convened in the first quarter of FY 2021, with recommendations submitted to DHS leadership in the second quarter and submitted to the US Department of Health and Human Services (HHS) for approval in the third quarter.</p> <p>Partially Corrected: Start date: Previously started September 2019 Estimated completion date: September 30, 2021</p> |
| 2018-011 <i>Prior Year Finding: 2017-015</i> CFSA | US Dept. of HHS Foster Care - Title IV-E 93.658 | Eligibility | <p>Status: Finding repeated in the current year (2019-018).</p> <p>Reason for Recurrence: CFSA systematically worked over the past 12 months to digitize its licensing records for easier access and retrieval. We estimate that, by March of 2021, we were able to create digital copies of approximately 50% of the entire licensing documentation catalogue for active foster parents. This is due, in part, to a resource shortage, as a key member of the team responsible for this project left the Agency.</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|---|
| | | | <p>The recurrence of the finding reflects that improvements are still needed. Some of the planned improvements include closer coordination between CFSA administrations which are responsible for licensing documentation; enhanced, direct collaboration with contracted providers; and faster follow-up. The planned corrective action is to increase the digitization of new licensing records, and to resume the digitization of existing licensing records at the conclusion of the public health emergency.</p> <p>FY 2019/2020 Corrective Action Plan: <u>For bullet #1 of findings noted</u>, where CFSA was unable to provide documentation supporting that a youth over 18 was a full-time student expected to complete their secondary schooling or equivalent vocational or technical training:</p> <p>CFSA has a “system edit” in its FACES management information system to claim IV-E reimbursement only when the social worker has entered information in the system that indicates compliance with those requirements. In this case, all three youth self-reported full-time employment and their assigned social workers (as is required in CFSA’s Title IV-E State Plan) indicated in the FACES employment module that each of them was working full time. When ACF promulgates rules defining the documentation requirements for IV-E claiming for youth ages 18-21, CFSA will adjust its record keeping requirements accordingly.</p> <p><u>For bullets #2 through #7 of findings noted:</u></p> <p>CFSA has worked diligently over the past 12 months to continue</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|---|--|-----------------|--|
| | | | <p>digitization of its licensing records for easier access and retrieval. Corrective action following the FY 2018 Single Audit under Uniform Guidance included standard cataloguing of documentation for new foster parents, accountability process improvements, and diligent scanning and storing of key documentation. During the District's public health emergency in response to the coronavirus pandemic, retrieval of supporting documentation that had not been already digitized was difficult, which accounts for the rather high number of unprovided licensing files (compared to previous Single Audit under Uniform Guidance audits). The planned corrective action following the end of the public health emergency is to resume digitization of existing licensing records, and to implement real-time digitization of new licensing records.</p> <p>Partially Corrected: Start date: Previously started July 1, 2019 Estimated completion date: For bullet #1 of findings noted - Within a reasonable time period, not to exceed 180 days, following a federal update to the Title IV-E Foster Care Eligibility Review tool. Exact time to corrective action cannot be determined until we understand the nature of the federal compliance rule.</p> <p>For bullets #2 through #7 of findings noted - Within 12 months following the end of the public health emergency.</p> |
| 2018-012 <i>Prior Year Finding: 2017-016</i> | US Dept. of HHS Adoption Assistance - Title IV-E | Eligibility | Status: Finding repeated in the current year (2019-020). |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|---|
| CFSA | 93.659 | | <p>Reason for Recurrence: CFSA systematically worked over the past 12 months to digitize its licensing records for easier access and retrieval. We estimate that, by March of 2021, we were able to create digital copies of approximately 50% of the entire licensing documentation catalogue for active foster parents. This is due, in part, to a resource shortage, as a key member of the team responsible for this project left the Agency.</p> <p>The recurrence of the finding reflects that licensing records for cases adopted 7-10 years ago remain a challenge. It also highlights that improvements are still needed. Some of the planned improvements include closer coordination between CFSA administrations which are responsible for licensing documentation; enhanced, direct collaboration with contracted providers; and faster follow-up. The planned corrective action is to increase the digitization of new licensing records at both initial licensing of the foster home, and during the adoption finalization.</p> <p>FY 2019/2020 Corrective Action Plan: To a great extent, document retrieval for this year's Single Audit under Uniform Guidance was proven difficult due to the public health emergency due to the coronavirus pandemic. CFSA has worked diligently over the past 12 months to continue digitization of its licensing records for easier access and retrieval. Corrective action following the FY 2018 Single Audit under Uniform Guidance included standard cataloguing of documentation for new foster parents, accountability process improvements, and diligent scanning and storing of key documentation. During the District's</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|---|--|--------------------|--|
| | | | <p>public health emergency in response to the coronavirus pandemic, retrieval of supporting documentation that had not been already digitized was difficult, which accounts for the rather high number of unprovided licensing files (compared to previous Single Audit under Uniform Guidance audits). The planned corrective action following the end of the public health emergency is to resume digitization of existing licensing records, and to implement real-time digitization of new licensing records.</p> <p>Partially Corrected: Start date: Previously started January 1, 2018 Estimated completion date: Within 6 to 12 months following the end of the public health emergency.</p> |
| <p>2018-013 <i>Prior Year Finding: 2017-019</i> DHCF/ DHS/ESA</p> | <p>US Dept. of HHS Medicaid Cluster</p> <p>93.775, 93.777, 93.778</p> | <p>Eligibility</p> | <p>Status: Finding repeated in the current year (2019-023).</p> <p>Reason for Recurrence: In one instance, staff failed to enter the resources listed on the application into the system of record (ACEDS) in order to determine eligibility. Monthly ESA case reviews, including of the Orphan/Default report, will be conducted to ensure the application contents match the information entered in the eligibility determination system, checking for completeness and that eligibility is being determined accurately and timely.</p> <p>FY 2019/2020 Corrective Action Plan:</p> <p><u>DHS Activities:</u></p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|--|
| | | | <p>ESA will adopt the outlined internal control procedure to ensure that documentation is maintained to support eligibility decisions and that the customer files are properly retained.</p> <ul style="list-style-type: none"> • DHS, Division of Program Operations (DPO) Executive Management Team will continue to receive and monitor statistical scanning reports (Pending and Hold Batch and Orphan/Default reports) from the Office of Information Systems (OIS) to check for staff scanning inconsistencies such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. The Office of Information Systems (OIS) will provide access to all DPO Management staff for the upgraded Datacap/DIMS Management Dashboard. This new dashboard will provide and produce reports per Service Center/Division of scanning inconsistencies at the worker and Service Center level. DPO Management will develop a periodic monitoring procedure utilizing the upgraded report functionality to ensure that documents are scanned and tagged properly into DIMS. OIS is in the process of designing the dashboard and the anticipated launch date is December 31, 2020. DPO will share reports from this dashboard regarding any inconsistencies with DHCF at bi-weekly compliance meetings noted below. • DHS, Division of Program Development, Training and Quality Assurance (DPDT & QA), |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|----------------|-----------------------|-----------------|--|
| | | | <p>Office of Quality Assurance will continue to conduct monthly internal audits on the Orphan/Default report to ensure applications and supporting documents are being properly scanned and associated with the correct case in DIMS and checking for completeness. The Office of Quality Assurance will continue to report the findings to DPO Executive Management Team.</p> <ul style="list-style-type: none"> • DHS/ESA, Training Unit will draft a memorandum in FY21, Quarter 1, to share with DHS/ESA eligibility staff to reiterate Medicaid requirements for resources and assets when determining eligibility. After completion, the memo will be shared by DPO Management staff during its routine daily meetings. • DHCF will strengthen its oversight of DHS' maintenance of eligibility documentation in the following ways: <ul style="list-style-type: none"> ○ Require DHS to establish and submit to DHCF, a written policy, procedure, and workflow document corresponding to (1) the OIS process reviewing scanning inconsistencies across service centers, and (2) the DPDTQA internal audit process for Orphan/Default reports regarding the reliability and accuracy of documents in DIMS. The policy and procedure documents will be completed by November 30, 2020; |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|--|--|---|--|
| | | | <ul style="list-style-type: none"> ○ Convene and implement a standing bi-weekly meeting between DEP, and DHS' DPDTQA to monitor and discuss compliance with documentation requirements, including the findings regarding the aforementioned orphan documents, and DIMS procedures. The bi-weekly meetings will commence by December 30, 2020; ○ Update the MOU between DHCF and DHS to include the respective agency responsibilities in relation to oversight of eligibility documents. The MOU will be updated by December 15, 2020. <p>Partially Corrected: Start date: October 2020 Estimated completion date: September 2021</p> |
| <p>2018-014 <i>Prior Year Finding: N/A</i> DHCF</p> | <p>US Dept. of HHS Medicaid Cluster 93.775, 93.777, 93.778</p> | <p>Special Tests and Provisions - Utilization Control and Program Integrity</p> | <p>Corrected.</p> |
| <p>2018-015 <i>Prior Year Finding: 2017-020</i> DOH</p> | <p>US Dept. of HHS HIV Emergency Relief Project Grants 93.914</p> | <p>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</p> | <p>Status: Finding repeated in the current year (2019-024).</p> <p>Reason for Recurrence: The FY 2019 finding was issued while the corrective action plan (CAP) for the prior year's (FY 2018) finding was still in the process of being implemented. The CAP included the issuance of an agency-wide Standard Operating Procedure for Time and Effort Certification, plus</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
|---|---|--|---|
| | | | <p>development of a sufficient format (i.e., system and tool) for obtaining supervisors' documented review and certification of their staff's budget-to-actual time on a quarterly basis.</p> <p>FY 2019/2020 Corrective Action Plan: The current corrective action plan (CAP) is progressing and will be fully implemented by January 31, 2021. Corrective actions include the provision of instructions and on-going mandatory training for 100% of supervisors on procedures for reviewing payroll summaries, certifying actual proportion of time and effort of employees and making adjustments on budgets and employee activities by cost objective.</p> <p>Partially Corrected: Start date: Previously started October 1, 2019 Estimated completion date: January 31, 2021</p> |
| <p>2018-016 <i>Prior Year Finding: 2017-021</i> DOH</p> | <p>US Dept. of HHS HIV Care Formula Grants 93.917</p> | <p>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</p> | <p>Status: Finding repeated in the current year (2019-025).</p> <p>Reason for Recurrence: The FY 2019 finding was issued while the corrective action plan (CAP) for the prior year's (FY 2018) finding was still in the process of being implemented. The CAP included the issuance of an agency-wide Standard Operating Procedure for Time and Effort Certification, plus development of a sufficient format (i.e., system and tool) for obtaining supervisors' documented review and certification of their staff's budget-to-actual time on a quarterly basis.</p> <p>FY 2019/2020 Corrective Action Plan:</p> |

| Finding Number | Program Name & CFDA # | Type of Finding | Current Status |
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| | | | <p>The current corrective action plan (CAP) is progressing and will be fully implemented by January 31, 2021. Corrective actions include the provision of instructions and on-going mandatory training for 100% of supervisors on procedures for reviewing payroll summaries, certifying actual proportion of time and effort of employees and making adjustments on budgets and employee activities by cost objective.</p> <p>Partially Corrected: Start date: Previously started October 1, 2019 Estimated completion date: January 31, 2021</p> |

GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF THE CHIEF FINANCIAL OFFICER



Jeffrey S. DeWitt
Chief Financial Officer

Appendix B

Government of the District of Columbia
Management's Corrective Action Plan

| Page Number | Finding | Contact | Estimated Completion Date | Corrective Action |
|-------------|----------|---|---------------------------|--|
| 42 | 2019-001 | Steph Bloch Newman, Deputy Administrator for Innovation & Change Management | September 30, 2021 | <p>The Department of Human Services (DHS) and the Department of Health Care Finance DCAS team (DHCF) agrees with the findings.</p> <p>The proposed solution will address each of these issues in the following manner:</p> <p><u>Error in the batch sequence resulted in 3,655 cases being erroneously issued for two months</u></p> <p>The overpayment dates are in October and November 2018 and were reported upon original submission date of February 17, 2019. DHS/DCAS updated the technical QA process to prevent batch failures, and a fix went into production shortly after on December 12, 2019.</p> <p><u>5,410 cases of overpayments were identified which resulted from late recertifications defaulting to the first day of the month</u></p> <p>The overpayment dates of this 5,410 reflects all cases impacted from 2016 through 2019. In fiscal year 2019, the impacted cases were 1,789 totaling \$160,621.</p> <p>Overpayments were reported on February 17, 2019. A memo was sent to staff in March 2019 and DHS/DCAS added a system</p> |

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| | | | | <p>validation in May 2019. Enhancements were completed in DCAS to update the new certification period start date to the date.</p> <p><u>1,001 cases of underpayments from the DCAS system double counting income</u></p> <p>Overpayment date was in July 2019 and were reported on February 17, 2019. DHS/DCAS required a manual report of duplicate benefit types worked by the program and redesigned the BENDEX System.</p> <p><u>1,982 of SNAP cases actively receiving a benefit without SSN</u></p> <p>Overpayment dates are between October 2016 and October 2019. The cost for specific fiscal year is unknown as issue was initially reported in 2018. Overpayments were reported on February 17, 2019. DHS/DCAS mitigation strategy is to update system logic to identify individuals without a SSN at time of application, and enable system to terminate cases after 30-60 days from initial application if SSN has not been provided.</p> |
| 45 | 2019-002 | Clarice Wood, Associate Treasurer | September 30, 2021 | <p>The OCFO/OFT and DHS concur with the findings.</p> <p>As a result of the findings, OCFO/OFT is committed to working with Fidelity National Information Services (FIS) to ensure:</p> <ul style="list-style-type: none"> • Strict procedures and practices are in place to ensure contract compliance. UPO has hired a new manager and maintains a supervisor at each location. This change was effective November 4, 2019 and has made a positive impact on the requirement to review and sign off on Balance sheets within 48 hours and positive improvements in the facilities implemented by new management, including the handling of card issuance during the COVID pandemic. |

| Page Number | Finding | Contact | Estimated Completion Date | Corrective Action |
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| | | | | <ul style="list-style-type: none"> • All Intake Procedures and Processes found in the EBT Manual are followed thoroughly by all employees. Effective as of September 22, 2020, UPO updated the Employee Manual with new standard operating procedures to combat and prevent further incidents of errors, including the handling and acceptance of only fully complete Referral forms without photo copied signatures. UPO will continue to enforce the progressive disciplinary process for errors or omissions identified in the course of daily operations. • All UPO Staff have been updated on the new procedures and practices for operational efficiency, effective September 22, 2020. Each staff member will sign a form stating they understand and will follow the new policy and processes in the Employee Manual by September 28, 2020. • The Quality Improvement Plan created and implemented in February 2019 is still in effect and enforced. The quality review process involves a multilayer system check for performance improvement. This counterbalancing system is regulated using 4 layers of review: daily at the staff and the supervisor/manager level, weekly at the division director level, and quarterly at UPO's Office of Performance Management level. This process should ensure all aspects of the program are reviewed and assessed by the appropriate personnel. The new manager will continue to look for opportunities to create policy, procedures, and practices that ensure all checks and balances are appropriately followed to minimize and eliminate audit findings as well as create operational efficiency. This will continue to be an ongoing effort. |

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| | | | | <p><u>DHS Activities:</u></p> <p>All DPO Staff will complete the Photo ID Referral form in its entirety at the time of request. No forms will be pre-signed by DPO Staff and the use of all photocopies will be disposed of and this practice will be eliminated immediately. Prior to being signed by a Supervisor, all EBT referrals must be completed with all identifying information along with proper signatures. DPO Management sent out an email on September 18, 2020 regarding the EBT Authorization referral process. All Service Center Managers will follow up with staff during the Service Center huddles regarding the completion of the form. A copy of all EBT Authorization referral forms will be retained and maintained in a secured place by the Program Manager and a review of these forms will be randomly conducted on a quarterly basis by a designated person from the Deputy of Program Operations' Office.</p> |
| 48 | 2019-003 | Rob Jaber, Director OFNS, District of Columbia Public Schools | November 30, 2020 | <p>DCPS agrees with the conditions and recommendations of this finding.</p> <p>The DCPS corrective action plan includes the following steps:</p> <ul style="list-style-type: none"> • Conduct weekly and monthly meal reconciliation reports for SOP schools by comparing DCPS student absence data with the Mosaic POS weekly and monthly meal counts to identify erroneous meals. The reconciliation process will be updated to include breakfast. • Conduct weekly and monthly meal reconciliation reports for CEP schools by comparing DCPS in seat attendance (ISA) totals to the Mosaic weekly and monthly meal count totals to identify overages in meal served. • Pull two reports from the Mosaic POS system when compiling data for a claim |

| Page Number | Finding | Contact | Estimated Completion Date | Corrective Action |
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| | | | | <p>period. The first is the All Schools Sales Overview Report, which lists total meal counts for the given month by school. The second is the Daily Sales Summary Report, which lists daily meal counts by school.</p> <ul style="list-style-type: none"> • Close the claim period in the Mosaic POC system to ensure meal counts do not get modified after claim reports are pulled. • Continue training our vendors, specifically field service workers, to ensure meal transactions are complete inputted in the Mosaic POS system before claim period reports are pulled. • Recommunicate the requirement that all meal production reports are reviewed and approved by the cafeteria manager daily. |
| 50 | 2019-004 | Rob Jaber, Director OFNS, District of Columbia Public Schools | November 30, 2020 | <p>DCPS agrees with the conditions and recommendations of this finding.</p> <p>DCPS will add an additional layer of review control to validate verifications made. This will occur by increasing the number of compliance team members to review the verifications from one to three. In addition to the FARM Assistant, the Specialist, Nutrition, Compliance & Partnerships, and the Manager, Nutrition, Compliance & Partnerships (or designee) will independently review the verifications and then meet together as a team to discuss and ensure they have come to the same conclusion on eligibility. This will occur annually during the assigned review period.</p> |
| 52 | 2019-005 | Genee Hayes, Manager Portfolio and Asset Management Division | December 31, 2021 | <p>DHCD agrees with the conditions and recommendations of this finding.</p> <p>Since there are confirmed issues of non-compliance, PAMD will conduct an ad hoc desk audit in the first quarter of FY21; a detailed on-site review will not occur due to the COVID-19 health emergency. PAMD</p> |

| Page Number | Finding | Contact | Estimated Completion Date | Corrective Action |
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| | | | | will create a detailed corrective action plan for the Maycroft's property management team to employ going forward. The monitoring will include any current tenant households that were miscalculated at move-in (30%), and any new households that have moved into the community since initial lease-up. Once the COVID-19 health emergency is over, PAMD will prioritize an on-site review of this property. |
| 54 | 2019-006 | Genee Hayes, Manager Portfolio and Asset Management Division | March 1, 2021 | <p>DHCD agrees with the conditions and recommendations of this finding.</p> <p>DHCD recognizes the need to have better policies and procedures and tracking in place to ensure that inspections are performed for those units in which housing quality inspections are required, and to ensure that any needed repairs are completed timely. As part of this policy development, DHCD will work with internal legal counsel to explore permissible enforcement procedures that address instances where management refuses to allow re-inspections or simply is unable or unwilling to correct needed repairs. PAMD has renewed attempts to contact the property to verify completion of repairs and will prioritize an on-site visit as soon as on-site physical inspections resume after the COVID-19 public health emergency ends.</p> |
| 56 | 2019-007 | Clara Ann McLaughlin, Chief, Office of Grants Management | January 31, 2021 | <p>The Department of Health concurs with the finding.</p> <p>The current corrective action plan (CAP) is progressing and will be fully implemented by January 31, 2021. Corrective actions include the provision of instructions and on-going mandatory training for 100% of supervisors on procedures for reviewing payroll summaries, certifying actual proportion of time and effort of employees and making adjustments on budgets and employee activities by cost objective.</p> |

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| 59 | 2019-008 | Munetsi Musara, Chief Financial Officer | May 1, 2020 | <p>UDC concurs with the condition and recommendation of the finding.</p> <p>UDC updated the format on the reporting form to allow for the inclusion of any required adjustments to allow federal expenditures to be reported the appropriate amounts.</p> |
| 61 | 2019-009 | Garlinda Bryant-Rollins, Deputy Administrator of the Division of Program Operations | September 30, 2021 | <p>The District does not dispute the findings provided by BDO for the noted eligibility</p> <p>To ensure that files are properly retained, and that documentation is maintained: DHS, Division of Program Operations (DPO) Executive Management Team will continue to receive and monitor statistical scanning reports (Pending and Hold Batch and Orphan/Default reports) from the Office of Information Systems (OIS) to check for staff scanning inconsistencies such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. The DPO Management Office will monitor to ensure that documents are scanned and tagged on the same day they are received per the Business Process Redesign (BPR). The Office of Information Systems (OIS) will provide access to all DPO Management staff for the upgraded Datacap/DIMS Management Dashboard. This new dashboard will provide and produce reports per Service Center/Division of scanning inconsistencies at the worker and Service Center level. DPO Management will use this new upgrade to make sure that all documents are scanned and tagged properly into DIMS. OIS is in the process of designing the dashboard and the anticipated launch date is December 31, 2020.</p> <p>DHS, Division of Program Development, Training and Quality Assurance (DPDT & QA), Office of Quality Assurance will continue to conduct monthly internal audits on the Orphan/Default report to ensure applications and supporting documents are being properly scanned and associated with</p> |

| Page Number | Finding | Contact | Estimated Completion Date | Corrective Action |
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| | | | | <p>the correct case in DIMS and checking for completeness. The Office of Quality Assurance will continue to report the findings to DPO Executive Management Team.</p> <p>Effective October 1, 2019, DHS developed and included a Self-attestation Supplemental form to add to the current application to verify information that cash assistance was not provided to an individual during the 10-year period that began on the date the individual was convicted in Federal or State court of having made a fraudulent statement or representation with respect to place of residency in order to simultaneously receive assistance from two or more States. In addition, DHS is continuing to work on revising the consolidated application to add the self-attestation questions for the customer to answer if they have falsely made a statement or misrepresentation with respect to place of residence in order to simultaneously receive assistance from two or more States.</p> |
| 63 | 2019-010 | Morris Thorpe, Controller | January 31, 2021 | <p>DHS concurs with this finding.</p> <p>TANF's 4th quarter ACF-196Rs are due on November 14th and are based on the expenditures reflected in SOAR as of September 30th at that point in time. The District's year-end financial close concludes in December concurrently with the CAFR. Adjustments to the TANF grant made after November 14th and reflected on the SEFA will not be reflected on the ACF-196Rs. DHHS-ACF does not allow access to their system to revise the ACF-196R's until the first quarter of the subsequent fiscal year. Consequently, TANF expenditures on the SEFA will not match the expenditures reported on the TANF AFC-196R submitted on November 14th.</p> <p>OCFO will modify procedures to acknowledge that expenditures on the AFC-196 will not match the TANF expenditures</p> |

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| | | | | on the SEFA due to adjustments made after the November 14th, and document the performance of a variance analysis and reconciliation to identify, explain, and support the difference in expenditures between the two documents. |
| 65 | 2019-011 | David J. Ross, Deputy Administrator of the Division of Customer Workforce, Employment and Training | September 30, 2021 | <p>DHS concurs with this finding.</p> <p>DHS will work with DCAS to identify notices that failed to send and ensure they are re-sent. Additionally, DHS and DCAS will develop a process to ensure proper notices are sent, timely, on a regular basis.</p> <p>DHS will work to enhance and create notices to ensure the language is clear and concise and that the Federal regulation citations are included to support the Department's decision.</p> <p>DHS, Division of Program Development, Training and Quality Assurance, will continue to conduct random monthly internal case reviews of Child Support Sanction requests received by the Office of Attorney General, Child Support Services Division (OAG/CSSD) on a monthly basis to ensure the sanction was imposed accurately and timely. This review will also monitor notices for content and issuance.</p> |
| 67 | 2019-012 | Steph Bloch Newman, Deputy Administrator for Innovation & Change Management | September 30, 2021 | <p>DHS agrees with the finding in this report</p> <p>The DHCF/DCAS IT team is working to develop a long-term system enhancement to automate this process. In the interim, the DHCF/DCAS Triage team monitors the IEVS return file for exceptions and will manually process the data transmissions.</p> |
| 69 | 2019-013 | David J. Ross, Deputy Administrator of the Division of Customer Workforce, Employment and Training | September 30, 2021 | <p>DHS agrees with the findings in the report and this recommendation.</p> <p>DHS, Division of Customer Workforce, Employment and Training (DCWET) is working to automate customer assignments for active TANF customers that are participating in the TANF grant. This</p> |

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| | | | | <p>automation will ensure that customers are being assigned to a Temporary Employment Provider (TEP) timely. DHS/DCWET anticipates that this feature will be deployed on September 30, 2020.</p> <p>DHS, Division of Customer Workforce, Employment and Training, Sanction Unit staff will closely monitor TANF customers assigned to the “Closed” queue, daily, to ensure that customers are assigned to the appropriate queue. In addition, the Sanction Unit will work with the DHS IT Department to create an automated process to run a quarterly review of all cases in the “Closed” queue to ensure that only customers with a closed TANF case remain in the “Closed” queue.</p> <p>DHS, Division of Program Development, Training and Quality Assurance will conduct random monthly internal case reviews for customers that show zero participation hours in CATCH to ensure the customer was: 1.) Assigned to a provider; 2.) The provider has taken the necessary actions to engage and conduct outreach to the customers; and, 3.) That Sanctions are being requested timely. The Audit Unit will also review DCAS to ensure the sanction was imposed accurately and timely. The DHS Office of Quality Assurance (OQA) will also review the notices to ensure the content is correct and the notices are being released from DCAS.</p> |
| 71 | 2019-014 | Brian Campbell, Senior Policy Advisor | September 30, 2021 | <p>DHS agrees with the findings in the report.</p> <p>DHS is working with DHCF/DCAS to ensure that the hours in DCAS will be tied to an employer. The issue arises when there may be multiple employers for a participant, yet hours have not been tied to a specific employer in DCAS. Going forward, hours will be tied to an employer, so that when an employment evidence ends, the hours will also end. This information will then follow with the Q5i interface and thus be properly reflected on the ACF-199 report.</p> |

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| | | | | <p>To remediate the current data issues, two cleanup actions will be undertaken:</p> <ol style="list-style-type: none"> 1. A list of all customers in DCAS with no work participation and an open work participation evidence will be generated and all of these cases will have their work participation evidence closed. 2. A list of all customers who have work hours recorded in the system will have their work hours checked against their pay stubs or other verification items and corrected in DCAS. <p>Additionally, workers with DCAS access will receive refresher training on how to use the work participation and work hours evidences.</p> <p>Furthermore, DHS is implementing the following activities:</p> <ol style="list-style-type: none"> 1. DHS will closely monitor TANF customers assigned to the “Closed” queue, daily, to ensure that customers are assigned to the appropriate queue. <p>DHS, Division of Program Development, Training and Quality Assurance will conduct random monthly internal case reviews for customers that show zero participation hours in CATCH to ensure the customer was: 1.) Assigned to a provider; 2.) The provider has taken the necessary actions to engage and conduct outreach to the customers; and, 3.) That Sanctions are being requested timely. The Audit Unit will also review DCAS to ensure the sanction was imposed accurately and timely. The DHS Office of Quality Assurance (OQA) will also review the notices to ensure the content is correct and the notices are being released from DCAS.</p> <ol style="list-style-type: none"> 2. DHS will work with employment stakeholders (DHS staff, Service Providers, and Customers) to revise the |

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| | | | | TANF Work Verification Plan to reference program model changes along with challenges presented by the 2020 COVID-19 public health pandemic. A DHS Working Group will be convened in the first quarter of FY 2021, with recommendations submitted to DHS leadership in the second quarter and submitted to the US Department of Health and Human Services (HHS) for approval in the third quarter. |
| 75 | 2019-015 | Tunde Eboda, Program Officer/State CSBG Administrator | September 30, 2020 | DHS agrees with the finding in the report. DHS/CSBG office has reestablished the FSRs.gov (FFATA reporting portal) account and have begun to update all required information for current federal fiscal year (FY 2020) and henceforth. Additionally, the CSBG office has modified the existing article (Reports) of the Grant Agreement between DHS and the sub-grantee organization in order to meet the sub-grantee requirements of the FFATA. |
| 77 | 2019-016 | Cheryl Ohlson, Ph.D., Deputy Chief of Early Childhood Education, Office of Elementary Schools, District of Columbia Public Schools | N/A; Implementation will occur if/when DCPS receives Head Start funding | DCPS agrees with the conditions and recommendations of this finding. DCPS does not have Head Start funding for SY 20-21; therefore, DCPS did not move forward with implementation of an income verification process. If/when DCPS receives Head Start funding again, an income verification process will be implemented, per Head Start requirements using the process and forms developed in the pilot. DCPS will implement the process with all families who apply for Head Start. |
| 79 | 2019-017 | Cheryl Ohlson, Ph.D., Deputy Chief of Early Childhood Education, Office of Elementary Schools, District of Columbia Public Schools | October 31, 2021 | DCPS agrees with the conditions and recommendations of this finding. DCPS is not a Head Start grantee in SY 20-21 so an annual report will not be produced. DCPS is preparing a SY 18-19 annual report (in retrospect) and will publish the report to the DCPS website by October 31, 2020. In addition, The Early Childhood Education Division has trained three levels of staff |

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| | | | | <p>(Chief, Deputy Chief, Directors and Administrative Coordinators) on the Head Start requirement for an annual report. When/if DCPS applies and/or receives Head Start funding again, individuals in all these positions will ensure a report is prepared. The Division will also put in place an annual program calendar to identify due dates for all Head Start required reports in order to anticipate and track progress.</p> |
| 81 | 2019-018 | John Simmons, Jr., Business Services Administrator | <p>Within a reasonable time period, not to exceed 180 days, following a federal update to the Title IV-E Foster Care Eligibility Review tool. Exact time to corrective action cannot be determined until we understand the nature of the federal compliance rule.</p> <p>Within 12 months following the end of the public health emergency.</p> | <p>CFSA concurs with the findings.</p> <p><u>For bullet #1 of findings noted</u>, where CFSA was unable to provide documentation supporting that a youth over 18 was a full-time student expected to complete their secondary schooling or equivalent vocational or technical training:</p> <p>CFSA has a “system edit” in its FACES management information system to claim IV-E reimbursement only when the social worker has entered information in the system that indicates compliance with those requirements. In this case, all three youth self-reported full-time employment and their assigned social workers (as is required in CFSA’s Title IV-E State Plan) indicated in the FACES employment module that each of them was working full time. When ACF promulgates rules defining the documentation requirements for IV-E claiming for youth ages 18-21, CFSA will adjust its record keeping requirements accordingly.</p> <p><u>For bullets #2 through #7 of findings noted</u>:</p> <p>CFSA has worked diligently over the past 12 months to continue digitization of its licensing records for easier access and retrieval. Corrective action following the FY 2018 Single Audit under Uniform Guidance included standard cataloguing of documentation for new foster parents, accountability process improvements, and diligent scanning and storing of key</p> |

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| | | | | documentation. During the District’s public health emergency in response to the coronavirus pandemic, retrieval of supporting documentation that had not been already digitized was difficult, which accounts for the rather high number of unprovided licensing files (compared to previous Single Audit under Uniform Guidance audits). The planned corrective action following the end of the public health emergency is to resume digitization of existing licensing records, and to implement real-time digitization of new licensing records. |
| 84 | 2019-019 | John Simmons, Jr., Business Services Administrator | September 30, 2020 | <p>CFSA concurs with the facts of the finding.</p> <p>CFSA will submit a negative adjustment on the Q4 FY 2020 claim for the proposed disallowed costs.</p> <p>Because project evaluation activities have ended along with the Waiver itself, expense reporting and claiming for this activity is discontinued going forward.</p> |
| 86 | 2019-020 | John Simmons, Jr., Business Services Administrator | Within 6 to 12 months following the end of the public health emergency. | <p>CFSA concurs with the findings.</p> <p>To a great extent, document retrieval for this year’s Single Audit under Uniform Guidance was proven difficult due to the public health emergency due to the coronavirus pandemic. CFSA has worked diligently over the past 12 months to continue digitization of its licensing records for easier access and retrieval. Corrective action following the FY 2018 Single Audit under Uniform Guidance included standard cataloguing of documentation for new foster parents, accountability process improvements, and diligent scanning and storing of key documentation. During the District’s public health emergency in response to the coronavirus pandemic, retrieval of supporting documentation that had not been already digitized was difficult, which accounts for the rather high number of unprovided licensing files (compared to previous Single Audit under Uniform</p> |

| Page Number | Finding | Contact | Estimated Completion Date | Corrective Action |
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| | | | | Guidance audits). The planned corrective action following the end of the public health emergency is to resume digitization of existing licensing records, and to implement real-time digitization of new licensing records. |
| 89 | 2019-021 | John Simmons, Jr., Business Services Administrator | September 30, 2020 | <p>CFSA concurs with the facts of the finding.</p> <p>CFSA will submit a negative adjustment on the Q4 FY 2020 claim for the proposed disallowed costs.</p> <p>Calculation of the IV-E Adoption Assistance maintenance claim involves a manual analysis of expenditure data to include costs that are systemically excluded due to “AFDC-relatedness” requirements that are obsolete. During the calculation of the 2nd quarter claim, CFSA erroneously claimed \$9,033 in FFP based on IV-E unallowable expenditures made on behalf of three children who we identified during the manual analysis. These unallowable expenditures are uncommon.</p> <p>The Business Services Administration staff have updated the claiming process to include a secondary edit to exclude such costs from the claim when they occur.</p> |
| 91 | 2019-022 | Melisa Byrd, Senior Deputy Director and Medicaid Director | November 30, 2020 | <p>DHCF agrees with the facts of the finding.</p> <p>Please note, however, that DHCF’s drug rebate vendor made efforts to collect both of the outstanding balances noted in the Condition including sending dunning notices and including the details of outstanding receivables in section 3 of each subsequent invoice.</p> <p>In order to apply interest to amounts paid late, but prior to the production of the next quarterly invoice, DHCF’s drug rebate vendor is calculating interest on outstanding balances weekly rather than quarterly.</p> |
| 93 | 2019-023 | Melisa Byrd, Senior Deputy | | DHCF concurs with the findings. |

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| | | | <p>FY2021 Quarter 1</p> <p>November 30, 2020</p> <p>December 30, 2020</p> <p>December 15, 2020</p> | <p>continue to report the findings to DPO Executive Management Team.</p> <ul style="list-style-type: none"> • DHS/ESA, Training Unit will draft a memorandum in FY21, Quarter 1, to share with DHS/ESA eligibility staff to reiterate Medicaid requirements for resources and assets when determining eligibility. After completion, the memo will be shared by DPO Management staff during its routine daily meetings. • DHCF will strengthen its oversight of DHS' maintenance of eligibility documentation in the following ways: <ul style="list-style-type: none"> ○ Require DHS to establish and submit to DHCF, a written policy, procedure, and workflow document corresponding to (1) the OIS process reviewing scanning inconsistencies across service centers, and (2) the DPDTQA internal audit process for Orphan/Default reports regarding the reliability and accuracy of documents in DIMS. The policy and procedure documents will be completed by November 30, 2020; ○ Convene and implement a standing bi-weekly meeting between DEP, and DHS' DPDTQA to monitor and discuss compliance with documentation requirements, including the findings regarding the aforementioned orphan documents, and DIMS procedures. The bi-weekly meetings will commence by December 30, 2020; ○ Update the MOU between DHCF and DHS to include the respective agency responsibilities in relation to oversight of eligibility |

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| | | | | documents. The MOU will be updated by December 15, 2020. |
| 95 | 2019-024 | Clara Ann McLaughlin, Chief, Office of Grants Management | January 31, 2021 | <p>The Department of Health concurs with the finding</p> <p>The current corrective action plan (CAP) is progressing and will be fully implemented by January 31, 2021. Corrective actions include the provision of instructions and on-going mandatory training for 100% of supervisors on procedures for reviewing payroll summaries, certifying actual proportion of time and effort of employees and making adjustments on budgets and employee activities by cost objective.</p> |
| 98 | 2019-025 | Clara Ann McLaughlin, Chief, Office of Grants Management | January 31, 2021 | <p>The Department of Health concurs with the finding</p> <p>The current corrective action plan (CAP) is progressing and will be fully implemented by January 31, 2021. Corrective actions include the provision of instructions and on-going mandatory training for 100% of supervisors on procedures for reviewing payroll summaries, certifying actual proportion of time and effort of employees and making adjustments on budgets and employee activities by cost objective.</p> |