



Government of the District of Columbia

Schedules of Expenditures of Federal
Awards and Reports Required by the
Uniform Guidance
Year Ended September 30, 2022

**Government of the
District of Columbia**

Schedules of Expenditures of Federal
Awards and Reports Required by the
Uniform Guidance
Year Ended September 30, 2022

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 the Audit of the Schedules of Expenditures of Federal Awards

Opinion

We have audited the 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, 2022, and the related notes (the financial statements).

In our opinion, the accompanying schedules of expenditures of federal awards present fairly, in all material respects, the expenditures of federal awards of the Government of the District of Columbia (the District) for the year ended September 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud, or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

BDO USA, P.C.

September 29, 2023



**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

Adverse, Qualified and Unmodified Opinions

We have audited the Government of the District of Columbia’s (the District) compliance with the types of compliance requirements identified as subject to audit described in the 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, 2022. The District’s major federal programs are identified in Table I below and in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Table I - Summary of Opinions			
#	Major Federal Program/Cluster	Assistance Listing Number (s)	Type of Opinion
1	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561	Qualified
2	Child Nutrition Cluster	10.553, 10.555, 10.559, 10.582	Unmodified
3	Child and Adult Care Food Program	10.558	Unmodified
4	Community Development Block Grants/Entitlement Grants Cluster	14.218	Unmodified
5	COVID-19 - Emergency Rental Assistance Program	21.023	Qualified
6	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027	Unmodified
7	Special Education Cluster	84.027, 84.173	Unmodified
8	Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	Unmodified
9	COVID-19 - Education Stabilization Fund	84.425	Unmodified
10	Immunization Cooperative Agreements	93.268	Qualified
11	COVID-19 - Provider Relief Fund	93.498	Unmodified
12	Temporary Assistance for Needy Families	93.558	Adverse
13	Low Income Home Energy Assistance	93.568	Qualified
14	Community Services Block Grant	93.569	Unmodified
15	Foster Care - Title IV-E	93.658	Qualified
16	Medicaid Cluster	93.775, 93.777, 93.778	Unmodified



Table I - Summary of Opinions			
#	Major Federal Program/Cluster	Assistance Listing Number (s)	Type of Opinion
17	HIV Emergency Relief Project Grants	93.914	Qualified
18	Public Assistance - Presidentially Declared Disaster	97.036	Unmodified

Adverse Opinion on the Major Federal Program Identified in Table I

In our opinion, because of the significance of the matter discussed in the Basis for Adverse, Qualified and Unmodified Opinions section of our report, the District did not comply in all material respects, with the 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, 2022.

Qualified Opinions on Six Major Federal Programs Identified in Table I

In our opinion, except for the noncompliance described in the Basis for Adverse, Qualified and Unmodified Opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal programs identified in Table I for the year ended September 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in Table I and in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2022.

Basis for Adverse, Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Matters Giving Rise to 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 II below, the District did not comply with requirements regarding the following:



Table II - Material Noncompliance Resulting In Adverse Opinions				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Health and Human Services	93.558	Temporary Assistance for Needy Families	Eligibility	2022-011
Health and Human Services	93.558	Temporary Assistance for Needy Families	Reporting; Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan	2022-012
Health and Human Services	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Income Eligibility and Verification System	2022-013

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

Matters Giving Rise to Qualified Opinions on Six Major Federal Programs Identified in Table I

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

Table III - Material Noncompliance Resulting In Qualified Opinions				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - ADP System for SNAP	2022-001
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Eligibility	2022-004
Health and Human Services	93.268	Immunization Cooperative Agreements	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-009
Health and Human Services	93.568	Low Income Home Energy Assistance	Eligibility	2022-014
Health and Human Services	93.658	Foster Care - Title IV-E	Eligibility	2022-017



Table III - Material Noncompliance Resulting In Qualified Opinions				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Health and Human Services	93.914	HIV Emergency Relief Project Grants	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-022

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

Other Matter - Federal Expenditures Not Included in the Compliance Audit

The accompanying Schedules of Expenditures of Federal Awards and our compliance audit described above do not include the federal expenditures of the District of Columbia Housing Finance Agency (HFA). Our compliance audit, described in the “Adverse Opinions on the Major Federal Program”, “Qualified Opinions on Six Major Federal Programs” and “Unmodified Opinion on Each of the Other Major Federal Programs,” does not include the operations of HFA because the component unit engaged other auditors to have an audit performed in accordance with the Uniform Guidance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District’s compliance with the compliance



requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 IV and V below. Our opinion on each major federal program is not modified with respect to these matters.

Table IV - Other Instances of Noncompliance Noted in Program with an Adverse Opinion				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Health and Human Services	93.558	Temporary Assistance for Needy Families	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-010
Health and Human Services	93.558	Temporary Assistance for Needy Families	Data Collection Form and Single Audit Reporting Package	2022-024

Table V - Other Instances of Noncompliance				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - EBT Card Security	2022-002
Agriculture	10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster	Reporting	2022-003
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Reporting	2022-005



Table V - Other Instances of Noncompliance				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	Reporting	2022-006
Education	84.425	COVID-19 - Education Stabilization Fund	Equipment and Real Property Management	2022-007
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2022-008
Health and Human Services	93.568	Low Income Home Energy Assistance	Matching, Level of Effort, Earmarking	2022-015
Health and Human Services	93.658	Foster Care - Title IV-E	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-016
Health and Human Services	93.658	Foster Care - Title IV-E	Reporting	2022-018
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-019
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Eligibility	2022-020
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Special Tests and Provisions - Utilization Control and Program Integrity	2022-021
Homeland Security	97.036	Public Assistance - Presidentially Declared Disaster	Reporting	2022-023
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Data Collection Form and Single Audit Reporting Package	2022-024
Agriculture	10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster	Data Collection Form and Single Audit Reporting Package	2022-024



Table V - Other Instances of Noncompliance

Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Agriculture	10.558	Child and Adult Care Food Program	Data Collection Form and Single Audit Reporting Package	2022-024
Housing and Urban Development	14.218	Community Development Block Grants/Entitlement Grants Cluster	Data Collection Form and Single Audit Reporting Package	2022-024
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Data Collection Form and Single Audit Reporting Package	2022-024
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	Data Collection Form and Single Audit Reporting Package	2022-024
Education	84.027, 84.173	Special Education Cluster	Data Collection Form and Single Audit Reporting Package	2022-024
Education	84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Data Collection Form and Single Audit Reporting Package	2022-024
Education	84.425	COVID-19 - Education Stabilization Fund	Data Collection Form and Single Audit Reporting Package	2022-024
Health and Human Services	93.268	Immunization Cooperative Agreements	Data Collection Form and Single Audit Reporting Package	2022-024
Health and Human Services	93.498	COVID-19 - Provider Relief Fund	Data Collection Form and Single Audit Reporting Package	2022-024
Health and Human Services	93.568	Low Income Home Energy Assistance	Data Collection Form and Single Audit Reporting Package	2022-024
Health and Human Services	93.569	Community Services Block Grant	Data Collection Form and Single Audit Reporting Package	2022-024



Table V - Other Instances of Noncompliance				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Health and Human Services	93.658	Foster Care - Title IV-E	Data Collection Form and Single Audit Reporting Package	2022-024
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Data Collection Form and Single Audit Reporting Package	2022-024
Health and Human Services	93.914	HIV Emergency Relief Project Grants	Data Collection Form and Single Audit Reporting Package	2022-024
Homeland Security	97.036	Public Assistance - Presidentially Declared Disaster	Data Collection Form and Single Audit Reporting Package	2022-024

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The District is responsible for preparing a corrective action plan to address each audit finding included in our auditor’s report. The District’s corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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



Table VI - Material Weaknesses in Internal Control Over Compliance

Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - ADP System for SNAP	2022-001
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Eligibility	2022-004
Health and Human Services	93.268	Immunization Cooperative Agreements	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-009
Health and Human Services	93.558	Temporary Assistance for Needy Families	Eligibility	2022-011
Health and Human Services	93.558	Temporary Assistance for Needy Families	Reporting; Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan	2022-012
Health and Human Services	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Income Eligibility and Verification System	2022-013
Health and Human Services	93.568	Low Income Home Energy Assistance	Eligibility	2022-014
Health and Human Services	93.658	Foster Care - Title IV-E	Eligibility	2022-017
Health and Human Services	93.914	HIV Emergency Relief Project Grants	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-022



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 VII below, to be significant deficiencies.

Table VII - Significant Deficiencies in Internal Control Over Compliance				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - EBT Card Security	2022-002
Agriculture	10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster	Reporting	2022-003
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Reporting	2022-005
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	Reporting	2022-006
Education	84.425	COVID-19 - Education Stabilization Fund	Equipment and Real Property Management	2022-007
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2022-008
Health and Human Services	93.558	Temporary Assistance for Needy Families	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-010
Health and Human Services	93.568	Low Income Home Energy Assistance	Matching, Level of Effort, Earmarking	2022-015
Health and Human Services	93.658	Foster Care - Title IV-E	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-016
Health and Human Services	93.658	Foster Care - Title IV-E	Reporting	2022-018



Table VII - Significant Deficiencies in Internal Control Over Compliance				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2022-019
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Eligibility	2022-020
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Special Tests and Provisions - Utilization Control and Program Integrity	2022-021
Homeland Security	97.036	Public Assistance - Presidentially Declared Disaster	Reporting	2022-023

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The District is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The District's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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, P.C.

September 29, 2023

**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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture								
PESTICIDE APPLICATOR TRAINING	10.025		\$ -	\$ -	\$ 1,627		\$ 1,627	\$ -
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		246,334	-	-		246,334	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		866,296	-	6,983,082		7,849,378	-
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		949,575	-	11,940		961,515	-
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		45,388	-	-		45,388	-
SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	10.535		-	-	95,770		95,770	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT AND TRAINING (E&T) DATA AND TECHNICAL ASSISTANCE GRANTS	10.537		-	-	270,682		270,682	-
CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	10.541		-	-	864,447		864,447	-
<u>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER</u>								
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS	10.551		-	-	506,630,102		506,630,102	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		-	-	36,791,517		36,791,517	479,074
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		-	-	1,158,219		1,158,219	-
SUBTOTAL - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER					1,158,219	\$ 544,579,838		
<u>CHILD NUTRITION CLUSTER</u>								
SCHOOL BREAKFAST PROGRAM	10.553		-	-	25,193,830		25,193,830	17,793,816
NATIONAL SCHOOL LUNCH PROGRAM	10.555		-	-	54,704,970		54,704,970	35,455,263
NATIONAL SCHOOL LUNCH PROGRAM, NON-CASH AWARD	10.555		-	-	5,084,059		5,084,059	-
COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM	10.555		-	-	1,556,802		1,556,802	-
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		-	-	1,988,942		1,988,942	439,269
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN, NON-CASH AWARD	10.559		-	-	44,027		44,027	-
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		-	-	977,877		977,877	276,386
SUBTOTAL - CHILD NUTRITION CLUSTER					977,877	89,550,507		
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		-	-	11,667,214		11,667,214	8,220,228
CHILD AND ADULT CARE FOOD PROGRAM	10.558		-	-	32,025,709		32,025,709	29,642,462
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		-	-	1,215,640		1,215,640	-

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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture (continued)								
<u>FOOD DISTRIBUTION CLUSTER</u>								
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		-	-	457,069		457,069	457,069
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST)	10.568		-	-	453,510		453,510	414,223
SUBTOTAL - FOOD DISTRIBUTION CLUSTER						910,579		
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		-	-	151,667		151,667	116,147
FARM TO SCHOOL GRANT PROGRAM	10.575		-	-	93,262		93,262	-
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		-	-	6,189		6,189	6,189
WIC GRANTS TO STATES (WGS)	10.578		-	-	3,499,573		3,499,573	5,000
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		-	-	350,216		350,216	350,216
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		-	-	828,389		828,389	63,600
URBAN & COMMUNITY FORESTRY PROGRAM	10.675		-	-	111,013		111,013	-
FOREST HEALTH PROTECTION	10.680		14,945	-	81,135		96,080	-
Total U.S. Department of Agriculture			2,122,538	-	693,298,479	635,040,924	695,421,017	93,718,942
U.S. Department of Commerce								
<u>ECONOMIC DEVELOPMENT CLUSTER</u>								
COVID19 - ECONOMIC ADJUSTMENT ASSISTANCE	11.307		-	-	694,000		694,000	694,000
SUBTOTAL - ECONOMIC DEVELOPMENT CLUSTER						694,000		
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474		-	-	48,651		48,651	-
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		166,582	-	-		166,582	-
Total U.S. Department of Commerce			166,582	-	742,651	694,000	909,233	694,000
U.S. Department of Defense								
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		-	-	479,263		479,263	-
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		-	-	385,419		385,419	-
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		-	-	7,151,179		7,151,179	-
NATIONAL GUARD CHALLENGE PROGRAM	12.404		-	-	1,933,369		1,933,369	7,487

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

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Defense (continued)								
BASIC SCIENTIFIC RESEARCH	12.431		394,481	-	-		394,481	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		375,951	-	-		375,951	-
CYBERSECURITY CORE CURRICULUM	12.905		-	-	187,849		187,849	-
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		77,387	-	-		77,387	-
Total U.S. Department of Defense			847,819	-	10,137,079	-	10,984,898	7,487
U.S. Department of Housing and Urban Development								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		-	-	21,613,202		21,613,202	14,790,358
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		-	-	1,819,310		1,819,310	587,350
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE	14.218		-	-	287,770,773		287,770,773	-
SUBTOTAL - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER						311,203,285		
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		-	-	10,770,943		10,770,943	-
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)	14.239		-	-	5,215,901		5,215,901	(37,314)
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE	14.239		-	-	132,630,100		132,630,100	-
SUBTOTAL - HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)						137,846,001		
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		-	-	10,977,898		10,977,898	6,252,798
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		-	-	421,319		421,319	421,319
SUBTOTAL - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS						11,399,217		
CONTINUUM OF CARE PROGRAM	14.267		-	-	5,121,502		5,121,502	-
HOUSING TRUST FUND	14.275		-	-	6,465,925		6,465,925	-
FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL	14.401		-	-	90,545		90,545	-
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900		-	-	475,211		475,211	450,064
Total U.S. Department of Housing and Urban Development			-	-	483,372,629	460,448,503	483,372,629	22,464,575

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of the Interior								
<u>FISH AND WILDLIFE CLUSTER</u>								
SPORT FISH RESTORATION PROGRAM	15.605		-	-	751,851	751,851	751,851	28,889
SUBTOTAL - FISH AND WILDLIFE CLUSTER						<u>751,851</u>		
COASTAL	15.630		-	-	11,949		11,949	-
STATE WILDLIFE GRANTS	15.634		-	-	239,178		239,178	-
ENDANGERED SPECIES RECOVERY IMPLEMENTATION	15.657		-	-	14,546		14,546	-
ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES	15.805		100,769	-	-		100,769	-
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		-	-	629,833		629,833	-
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916		-	-	22,229		22,229	-
Total U.S. Department of the Interior			<u>100,769</u>	-	<u>1,669,586</u>	<u>751,851</u>	<u>1,770,355</u>	<u>28,889</u>
U.S. Department of Justice								
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		-	-	436,143		436,143	427,541
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034		-	-	126,506		126,506	126,506
STRENGTHENING THE MEDICAL EXAMINER - CORONER SYSTEM	16.037		-	-	67,515		67,515	22,751
JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES	16.540		-	-	216,572		216,572	189,860
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		-	-	124,510		124,510	-
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		-	-	1,094,433		1,094,433	-
CRIME VICTIM ASSISTANCE PROGRAM	16.575		-	-	2,910,796		2,910,796	2,587,299
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		-	-	840,106		840,106	839,976
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		-	-	86,707		86,707	86,707
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607		-	-	78,000		78,000	-
PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS	16.710		-	-	1,158,449		1,158,449	-
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		-	-	185,750		185,750	-
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	16.735		-	-	20,945		20,945	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		-	-	2,127,708		2,127,708	1,562,801
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		-	-	138,322		138,322	138,322
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		-	-	72,556		72,556	72,556
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812		-	-	212,590		212,590	-
JUSTICE REINVESTMENT INITIATIVE	16.827		-	-	155,767		155,767	-

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Justice (continued)								
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833		-	-	228,457		228,457	-
BODY WORN CAMERA POLICY AND IMPLEMENTATION	16.835		-	-	20,000		20,000	-
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		-	-	265,765		265,765	-
Total U.S. Department of Justice			-	-	10,567,597	-	10,567,597	6,054,319
U.S. Department of Labor								
LABOR FORCE STATISTICS	17.002		-	-	734,047		734,047	-
COMPENSATION AND WORKING CONDITIONS	17.005		-	-	96,499		96,499	-
<u>EMPLOYMENT SERVICE CLUSTER</u>								
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		-	-	2,565,947		2,565,947	-
DISABLED VETERANS OUTREACH PROGRAM	17.801		-	-	488,564		488,564	-
SUBTOTAL - EMPLOYMENT SERVICE CLUSTER						3,054,511		
UNEMPLOYMENT INSURANCE	17.225		-	-	30,748,956		30,748,956	-
ARRA - UNEMPLOYMENT INSURANCE	17.225		-	-	185,525		185,525	-
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		-	-	18,585,236		18,585,236	-
SUBTOTAL - UNEMPLOYMENT INSURANCE						49,519,717		
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		-	-	505,798		505,798	-
<u>WIOA CLUSTER</u>								
WIOA ADULT PROGRAM	17.258		-	-	1,891,847		1,891,847	-
WIOA YOUTH ACTIVITIES	17.259		-	-	3,654,804		3,654,804	-
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		-	-	7,299,079		7,299,079	-
SUBTOTAL - WIOA CLUSTER						12,845,730		
REENTRY EMPLOYMENT OPPORTUNITIES	17.270		-	-	40,000		40,000	-
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		-	-	49,541		49,541	-
COVID-19 - WIOA NATIONAL DISLOCATED WORKERS GRANTS/WIA NATIONAL EMERGENCY GRANTS	17.277		-	-	(11,463)		(11,463)	-
APPRENTICESHIPS USA GRANTS	17.285		-	-	222,481		222,481	-
CONSULTATION AGREEMENTS	17.504		-	-	511,335		511,335	-
Total U.S. Department of Labor			-	-	67,568,196	65,419,958	67,568,196	-

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Transportation								
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		3,789,186	-	-		3,789,186	-
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>								
HIGHWAY PLANNING AND CONSTRUCTION	20.205		-	-	219,500,876		219,500,876	-
SUBTOTAL - HIGHWAY PLANNING AND CONSTRUCTION CLUSTER						<u>219,500,876</u>		
HIGHWAY TRAINING AND EDUCATION	20.215		-	-	318,481		318,481	-
<u>FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER</u>								
NATIONAL MOTOR CARRIER SAFETY	20.218		-	-	1,121,020		1,121,020	-
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		-	-	272,230		272,230	-
SUBTOTAL - FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER						<u>1,393,250</u>		
SAFETY DATA IMPROVEMENT PROGRAM	20.234		-	-	5,000		5,000	-
RAILROAD SAFETY	20.301		-	-	13,940		13,940	-
METROPOLITAN TRANSPORTATION PLANNING	20.505		-	-	533,696		533,696	-
<u>FEDERAL TRANSIT CLUSTER</u>								
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	20.526		-	-	1,500,000		1,500,000	-
SUBTOTAL - FEDERAL TRANSIT CLUSTER						<u>1,500,000</u>		
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		-	-	181,291		181,291	-
<u>HIGHWAY SAFETY CLUSTER</u>								
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		-	-	4,277,292		4,277,292	-
SUBTOTAL - HIGHWAY SAFETY CLUSTER						<u>4,277,292</u>		
E-911 GRANT PROGRAM	20.615		-	-	162,650		162,650	-
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		-	-	528,856		528,856	-
Total U.S. Department of Transportation			<u>3,789,186</u>	<u>-</u>	<u>228,415,332</u>	<u>226,671,418</u>	<u>232,204,518</u>	<u>-</u>
U.S. Department of the Treasury								
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		-	-	24,561,384		24,561,384	(301,780)
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		-	-	177,286,533		177,286,533	(48,573)
COVID-19 - HOMEOWNER ASSISTANCE FUND	21.026		-	-	1,291,139		1,291,139	1,073,777
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	-	569,659,817		569,659,817	175,886,624
Total U.S. Department of the Treasury			<u>-</u>	<u>-</u>	<u>772,798,873</u>	<u>-</u>	<u>772,798,873</u>	<u>176,610,048</u>

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
Equal Employment Opportunity Commission								
EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		-	-	15,536		15,536	-
Total Equal Employment Opportunity Commission			-	-	15,536	-	15,536	-
National Aeronautics and Space Administration								
EDUCATION - OFFICE OF STEM ENGAGEMENT, NASA	43.008		837,478	-	34,605		872,083	-
SPACE TECHNOLOGY	43.012		25,697	-	-		25,697	-
Total National Aeronautics and Space Administration			863,175	-	34,605	-	897,780	-
National Endowment for the Humanities								
PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		-	-	1,287,231		1,287,231	-
COVID-19 - PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		-	-	743,992		743,992	-
SUBTOTAL - PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS						2,031,223		
GRANTS TO STATES	45.310		-	-	1,162,385		1,162,385	-
COVID-19 - GRANTS TO STATES	45.310		-	-	1,076,319		1,076,319	-
SUBTOTAL - GRANTS TO STATES						2,238,704		
NATIONAL LEADERSHIP GRANTS	45.312		-	-	106,092		106,092	-
Total National Endowment for the Humanities			-	-	4,376,019	4,269,927	4,376,019	-
National Science Foundation								
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		321,627	-	-		321,627	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		168,850	-	-		168,850	-
BIOLOGICAL SCIENCES	47.074		408,622	-	-		408,622	-
EDUCATION AND HUMAN RESOURCES	47.076		1,578,537	-	284,818		1,863,355	-
Total National Science Foundation			2,477,636	-	284,818	-	2,762,454	-
Environmental Protection Agency								
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001		-	-	1,166,420		1,166,420	-
STATE INDOOR RADON GRANTS	66.032		-	-	86,787		86,787	-
SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		-	-	136,186		136,186	-

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
Environmental Protection Agency (continued)								
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		-	-	10,456		10,456	-
COVID-19 - ENVIRONMENTAL JUSTICE GOVERNMENT-TO-GOVERNMENT (EJG2G) PROGRAM	66.312		-	-	2,354		2,354	-
CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418		-	-	3,398,534		3,398,534	148,000
WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT	66.419		-	-	1,316,978		1,316,978	-
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER	66.444		-	-	(7,181)		(7,181)	-
WATER QUALITY MANAGEMENT PLANNING	66.454		-	-	100,000		100,000	-
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		-	-	1,227,650		1,227,650	743,056
REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	66.461		-	-	78,008		78,008	-
CHESAPEAKE BAY PROGRAM	66.466		-	-	4,361,627		4,361,627	2,765,946
<u>DRINKING WATER STATE REVOLVING FUND CLUSTER</u>								
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		-	-	523,525		523,525	500,000
SUBTOTAL - DRINKING WATER STATE REVOLVING FUND CLUSTER						<u>523,525</u>		
PERFORMANCE PARTNERSHIP GRANTS	66.605		-	-	202,192		202,192	-
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608				63,924		63,924	-
POLLUTION PREVENTION GRANTS PROGRAM	66.708		-	-	558,381		558,381	53,157
HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	66.801		-	-	268,167		268,167	-
UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM	66.804		-	-	755,142		755,142	-
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		-	-	213,046		213,046	-
Total Environmental Protection Agency			<u>-</u>	<u>-</u>	<u>14,462,196</u>	<u>523,525</u>	<u>14,462,196</u>	<u>4,210,159</u>
U.S. Department of Energy								
STATE ENERGY PROGRAM	81.041		-	-	356,844		356,844	149,047
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		-	-	665,443		665,443	400,711
STATE ENERGY PROGRAM SPECIAL PROJECTS	81.119		-	-	136,037		136,037	106,088
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM	81.123		1,164,250	-	-		1,164,250	-
Total U.S. Department of Energy			<u>1,164,250</u>	<u>-</u>	<u>1,158,324</u>	<u>-</u>	<u>2,322,574</u>	<u>655,846</u>

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<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal Assistance Listing 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 and Other Totals</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Education								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		-	-	1,600,825		1,600,825	1,573,852
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA)	84.010		-	-	52,437,948		52,437,948	19,996,153
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN	84.013		-	-	26,636		26,636	26,636
<u>SPECIAL EDUCATION CLUSTER</u>								
SPECIAL EDUCATION - GRANT TO STATES	84.027		-	-	21,410,218		21,410,218	7,458,563
COVID-19 - SPECIAL EDUCATION - GRANT TO STATES	84.027		-	-	1,182,824		1,182,824	1,182,824
SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		-	-	237,414		237,414	55,327
SUBTOTAL - SPECIAL EDUCATION CLUSTER						22,830,456		
FEDERAL WORK-STUDY PROGRAM	84.033		-	128,061	-		128,061	-
FEDERAL DIRECT STUDENT LOANS	84.268		-	13,732,636	-		13,732,636	-
HIGHER EDUCATION - INSTITUTIONAL AID	84.031		-	-	4,736,701		4,736,701	-
<u>TRIO CLUSTER</u>								
TRIO - TALENT SEARCH	84.044		-	-	395,475		395,475	-
TRIO - UPWARD BOUND	84.047		-	-	243,785		243,785	-
SUBTOTAL - TRIO CLUSTER						639,260		
CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		-	-	5,626,371		5,626,371	1,760,103
REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		-	-	17,763,018		17,763,018	-
REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND	84.177		-	-	217,791		217,791	-
SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		-	-	2,501,752		2,501,752	-
COVID-19 - SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		-	-	42,000		42,000	-
SUBTOTAL - SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES						2,543,752		
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		-	-	321,309		321,309	-
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		-	-	266,497		266,497	102,881
INNOVATIVE APPROACHES TO LITERACY, FULL-SERVICE COMMUNITY SCHOOLS; AND PROMISE NEIGHBORHOODS	84.215		-	-	421,048		421,048	-
CHARTER SCHOOLS	84.282		-	-	2,150,160		2,150,160	2,014,148
21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL	84.287		-	-	6,584,084		6,584,084	2,156,682
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		-	-	687,835		687,835	(44,145)
ENGLISH LANGUAGE ACQUISITION	84.365		-	-	1,281,303		1,281,303	295,750

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Education (continued)								
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		-	-	9,169,998		9,169,998	3,829,069
GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES	84.369		-	-	3,358,403		3,358,403	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		-	-	46,477,421		46,477,421	27,969,587
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		-	-	2,326,182		2,326,182	2,188,322
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS	84.374		-	-	10,710,532		10,710,532	-
STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	84.424		-	-	4,986,199		4,986,199	1,833,311
COVID-19 - EDUCATION STABILIZATION FUND (ESF)								
SECTION 1: EDUCATION STABILIZATION FUND (ESF)								
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND	84.425C		-	-	5,959,832		5,959,832	4,914,440
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND	84.425D		-	-	100,228,039		100,228,039	57,447,001
COVID-19 - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (CRRSA EANS) PROGRAM	84.425R		-	-	2,139,605		2,139,605	1,838,318
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ARP-ESSER)	84.425U		-	-	76,696,038		76,696,038	31,876,719
COVID-19 - AMERICAN RESCUE PLAN - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (ARP-EANS)	84.425V		-	-	167,415		167,415	167,415
COVID-19 -AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELSS CHILDREN AND YOUTH (ARP-HCY)	84.425W		-	-	550,705		550,705	446,059
SECTION 2: HIGHER EDUCATION EMERGENCY RELIEF FUND (HEEERF)								
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) STUDENT AID PORTION	84.425E		-	-	7,684,347		7,684,347	-
COVID-19 - HEERF INSTITUTIONAL AID PORTION	84.425F		-	-	6,156,013		6,156,013	-
COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUs)	84.425J		-	-	8,374,567		8,374,567	-
SUBTOTAL - COVID-19 - EDUCATION STABILIZATION FUND (ESF)						207,956,561		
COVID-19 - RANDOLPH SHEPPARD FINANCIAL RELIEF AND RESTORATION PAYMENTS	84.426		-	-	237,960		237,960	-
Total U.S. Department of Education			-	13,860,697	405,358,250	233,970,029	419,218,947	169,089,015
U.S. Election Assistance Commission								
2018 HELP AMERICA VOTE ACT ELECTION SECURITY GRANTS	90.404		-	-	1,402,335		1,402,335	-
Total U.S. Election Assistance Commission			-	-	1,402,335	-	1,402,335	-

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<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal Assistance Listing 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 and Other Totals</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Health and Human Services								
HCFA - NURSING HOME & ICF-MR CERTIFICATION	93.002		-	-	847,168		847,168	-
STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT								
MINORITY HIV/AIDS DEMONSTRATION PROGRAM	93.006		-	-	121,589		121,589	-
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		-	-	23,504		23,504	23,504
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		-	-	94,963		94,963	94,963
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		-	-	10,039		10,039	10,039
SUBTOTAL - SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS					105,002	105,002		
SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		-	-	106,061		106,061	106,061
<u>AGING CLUSTER</u>								
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		-	-	2,035,102		2,035,102	1,429,328
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		-	-	409,870		409,870	409,870
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		-	-	5,299,554		5,299,554	-
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		-	-	769,341		769,341	2,668
SUBTOTAL - AGING CLUSTER					8,513,867	8,513,867		
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II DISCRETIONARY PROJECTS	93.048		-	-	201,252		201,252	51,252
ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	93.051		-	-	19,850		19,850	-
NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		-	-	867,767		867,767	867,767
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		-	-	4,585,053		4,585,053	-
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		-	-	2,999		2,999	-
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		-	-	1,353,597		1,353,597	-

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)								
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE GUARDIANSHIP ASSISTANCE	93.079		-	-	598,269		598,269	-
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.090		-	-	2,296,583		2,296,583	-
FOOD AND DRUG ADMINISTRATION RESEARCH	93.092		-	-	251,680		251,680	74,516
PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.103		-	-	11,059		11,059	-
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.116		-	-	300,529		300,529	-
INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM	93.130		-	-	181,035		181,035	-
COVID-19 - COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.136		-	-	6,450,116		6,450,116	1,581,603
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.137		-	-	115,133		115,133	-
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.150		-	-	130,414		130,414	-
CHILD LEAD POISONING PREVENTION PROGRAM	93.165		-	-	544,498		544,498	-
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.197		-	-	300,267		300,267	156,342
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.236		-	-	248,165		248,165	24,904
UNIVERSAL NEWBORN HEARING SCREENING	93.243		-	-	2,449,415		2,449,415	1,060,117
IMMUNIZATION COOPERATIVE AGREEMENTS	93.251		-	-	232,176		232,176	-
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		-	-	2,150,385		2,150,385	42,798
SUBTOTAL - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		-	-	12,076,093	14,226,478	12,076,093	290,783
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		-	-	54,910		54,910	-
CENTERS FOR DISEASE CONTROL & PREVENTION INVESTIGATIONS & TECHNICAL ASSISTANCE	93.283		-	-	2,171,455		2,171,455	-
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		-	-	1,728,208		1,728,208	-
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		-	-	50,113,416		50,113,416	-
SUBTOTAL - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)						51,841,624		

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U.S. Department of Health and Human Services (continued)								
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		-	-	73,638		73,638	-
CONSTRUCTION SUPPORT	93.352		-	-	1,322,657		1,322,657	-
COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.354		-	-	3,988,938		3,988,938	(48,285)
PUBLIC HEALTH INFORMATICS & TECHNOLOGY WORKFORCE DEVELOPMENT PROGRAM (THE PHIT WORKFORCE DEVELOPMENT PROGRAM)	93.355		211,262	-	-		211,262	-
ACL INDEPENDENT LIVING STATE GRANTS	93.369		-	-	306,494		306,494	-
ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.391		-	-	2,675,564		2,675,564	-
THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	93.413		-	-	210,200		210,200	-
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	93.426		-	-	522,199		522,199	114,783
EVERY STUDENT SUCCEEDS ACTS (ESSA)/PRESCHOOL DEVELOPMENT GRANTS	93.434		-	-	(5,417)		(5,417)	-
ACL ASSISTIVE TECHNOLOGY	93.464		-	-	433,010		433,010	-
TITLE IV-E KINSHIP NAVIGATOR PROGRAM	93.471		-	-	200,000		200,000	-
TITLE IV-E PREVENTION PROGRAM	93.472		-	-	7,409,008		7,409,008	-
COVID-19 - PROVIDER RELIEF FUND	93.498		-	-	8,534,000		8,534,000	-
STATE PLANNING AND ESTABLISHMENT GRANTS FOR THE AFFORDABLE CARE ACT (ACA)'S EXCHANGES	93.525		-	-	501,619		501,619	-
PROMOTING SAFE AND STABLE FAMILIES	93.556		-	-	586,069		586,069	-
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		-	-	93,796,557		93,796,557	-
CHILD SUPPORT ENFORCEMENT PROGRAM	93.563		-	-	24,562,105		24,562,105	-
REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED	93.566		-	-	2,097,812		2,097,812	-
LOW INCOME HOME ENERGY ASSISTANCE	93.568		-	-	13,330,804		13,330,804	4,485,761
COVID-19 - LOW INCOME HOME ENERGY ASSISTANCE	93.568		-	-	11,605,756		11,605,756	-
SUBTOTAL - LOW INCOME HOME ENERGY ASSISTANCE						24,936,560		
COMMUNITY SERVICES BLOCK GRANT	93.569		-	-	20,924,137		20,924,137	19,681,636

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)								
<u>CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER</u>								
CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		-	-	4,595,662		4,595,662	4,595,662
COVID-19 - CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		-	-	29,904,725		29,904,725	29,261,031
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		-	-	12,579,836		12,579,836	9,567,308
SUBTOTAL - CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER						47,080,223		
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		-	-	189,961		189,961	-
COVID-19 - COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		-	-	160,049		160,049	-
SUBTOTAL - COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS						350,010		
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM	93.597		-	-	96,395		96,395	-
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		-	-	130,464		130,464	-
<u>HEAD START CLUSTER</u>								
HEAD START	93.600		-	-	4,954,773		4,954,773	2,084,261
COVID-19 - HEAD START	93.600		-	-	142,001		142,001	47,152
SUBTOTAL - HEAD START CLUSTER						5,096,774		
ADOPTION AND LEGAL GUARDIANSHIP PROGRAM	93.603		-	-	351,601		351,601	-
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		-	-	392,449		392,449	-
DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	93.631		-	-	131,570		131,570	-
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		-	-	73,501		73,501	-
STEPHANIE TUBB JONES CHILD WELFARE SERVICES PROGRAM	93.645		-	-	35,808		35,808	-
ADOPTION OPPORTUNITIES	93.652		-	-	(92,058)		(92,058)	-
FOSTER CARE - TITLE IV-E	93.658		-	-	42,424,918		42,424,918	-
ADOPTION ASSISTANCE - TITLE IV-E	93.659		-	-	10,964,204		10,964,204	-
SUBSTANCE USE-DISORDER PREVENTION THAT PROMOTES OPIOD RECOVERY AND TREATMENT (SUPPORT) FOR PATIENTS AND COMMUNITIES ACT	93.664		-	-	1,766,167		1,766,167	-
COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	93.665		-	-	1,218,947		1,218,947	-
SOCIAL SERVICES BLOCK GRANT	93.667		-	-	6,696,240		6,696,240	-
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		-	-	79,904		79,904	-

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U.S. Department of Health and Human Services (continued)								
FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		-	-	768,394		768,394	-
COVID-19 - FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		-	-	788,960		788,960	-
SUBTOTAL - FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES						<u>1,557,354</u>		
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		-	-	1,340,357		1,340,357	-
ENDING THE HIV EPIDEMIC PLAN FOR AMERICA - RYAN WHITE HIV/AIDS PROGRAM PART A AND B	93.686		-	-	2,175,572		2,175,572	2,066,719
PPHF-2012: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012)	93.745		-	-	11,548		11,548	-
COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	93.747		-	-	91,839		91,839	27,530
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		-	-	48,150,992		48,150,992	-
COVID-19 - CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		-	-	2,641,194		2,641,194	-
SUBTOTAL - CHILDREN'S HEALTH INSURANCE PROGRAM						<u>50,792,186</u>		
MEDICAID CLUSTER								
STATE MEDICAID FRAUD CONTROL UNITS	93.775		-	-	2,228,937		2,228,937	-
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS (TITLE XVIII) MEDICARE	93.777		-	-	1,813,898		1,813,898	-
MEDICAL ASSISTANCE PROGRAM	93.778		-	-	2,900,617,768		2,900,617,768	-
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		-	-	2,981,750		2,981,750	-
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		-	-	178,077,316		178,077,316	-
SUBTOTAL - MEDICAID CLUSTER						<u>3,085,719,669</u>		
OPIOD STR	93.788		-	-	24,193,542		24,193,542	-
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		-	-	3,042,020		3,042,020	-
COVID-19 - MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		-	-	110,332		110,332	-
SUBTOTAL - MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION						<u>3,152,352</u>		
ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING	93.800		-	-	503,016		503,016	62,208
AGING RESEARCH	93.866		83,900	-	-		83,900	-

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U.S. Department of Health and Human Services (continued)								
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		-	-	1,511,476		1,511,476	579,409
COVID-19 - MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		-	-	1,141,632		1,141,632	1,011,744
SUBTOTAL - MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM						2,653,108		
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		-	-	990,442		990,442	140,607
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		-	-	(46,193)		(46,193)	-
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		-	-	26,267,438		26,267,438	18,989,867
HIV CARE FORMULA GRANTS	93.917		-	-	12,527,910		12,527,910	2,012,931
HEALTHY START INITIATIVE	93.926		-	-	789,992		789,992	516,374
HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED	93.940		-	-	10,020,653		10,020,653	721,346
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE	93.944		-	-	451,796		451,796	-
COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		-	-	2,304,254		2,304,254	61,173
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		-	-	1,253,354		1,253,354	-
COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		-	-	175,431		175,431	-
SUBTOTAL - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES						1,428,785		
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		-	-	7,682,169		7,682,169	-
COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		-	-	112,645		112,645	-
SUBTOTAL - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE						7,794,814		
PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT	93.991		-	-	1,280,202		1,280,202	485,523
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		-	-	5,277,024		5,277,024	1,453,668
Total U.S. Department of Health and Human Services			295,162	-	3,650,301,442	3,305,248,806	3,650,596,604	104,144,923
Corporation for National and Community Service								
STATE COMMISSIONS	94.003		-	-	153,288		153,288	-
COMMISSION INVESTMENT FUND	94.008		-	-	3,138,655		3,138,655	3,138,655
TRAINING AND TECHNICAL ASSISTANCE	94.009		-	-	205,208		205,208	-

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Corporation for National and Community Service (continued)								
<u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u>								
SENIOR COMPANION PROGRAM	94.016		-	-	305,169		305,169	-
SUBTOTAL - FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER						<u>305,169</u>		
VOLUNTEER GENERATION FUND	94.021		-	-	127,435		127,435	105,248
Total Corporation for National and Community Service			<u>-</u>	<u>-</u>	<u>3,929,755</u>	<u>305,169</u>	<u>3,929,755</u>	<u>3,243,903</u>
Social Security Administration								
<u>SOCIAL SECURITY DISABILITY INSURANCE CLUSTER</u>								
SOCIAL SECURITY DISABILITY INSURANCE	96.001		-	-	13,194,919		13,194,919	-
SUBTOTAL - SOCIAL SECURITY DISABILITY INSURANCE CLUSTER						<u>13,194,919</u>		
Total Social Security Administration			<u>-</u>	<u>-</u>	<u>13,194,919</u>	<u>13,194,919</u>	<u>13,194,919</u>	<u>-</u>
U.S. Department of Homeland Security								
NON-PROFIT SECURITY PROGRAM	97.008		-	-	3,465,355		3,465,355	3,088,974
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		-	-	891,338		891,338	-
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		-	-	33,916		33,916	-
FLOOD MITIGATION ASSISTANCE	97.029		-	-	80,472		80,472	80,472
PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER	97.036		-	-	6,215,069		6,215,069	-
COVID-19 - PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER	97.036		-	-	366,885,705		366,885,705	74,738,050
SUBTOTAL - PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER						<u>373,100,774</u>		
HAZARD MITIGATION GRANT	97.039		-	-	813,109		813,109	20,880
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		-	-	3,116,122		3,116,122	-
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		-	-	212,551		212,551	-
COOPERATING TECHNICAL PARTNERS	97.045		-	-	83,705		83,705	-
PRE-DISASTER MITIGATION	97.047		-	-	30,326		30,326	(103,474)
PORT SECURITY GRANT PROGRAM	97.056		-	-	172,971		172,971	-
SCIENTIFIC LEADERSHIP AWARDS	97.062		109,204	-	-		109,204	-
HOMELAND SECURITY GRANT PROGRAM	97.067		-	-	63,559,579		63,559,579	50,183,846

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, 2022

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal Assistance Listing 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 and Other Totals</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Homeland Security (continued)								
REGIONAL CATASTROPHIC PREPAREDNESS GRANT PROGRAM	97.111		-	-	656,352		656,352	656,352
FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	97.132		-	-	292,695		292,695	86,180
Total U.S. Department of Homeland Security			109,204	-	446,509,265	373,100,774	446,618,469	128,751,280
Total Expenditures of Federal Awards			\$ 11,936,321	\$ 13,860,697	\$ 6,809,597,886	\$ 5,319,639,803	\$ 6,835,394,904	\$ 709,673,386

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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Parks and Recreation				
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916		\$ 22,229	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		5,848,413	-
Total Department of Parks and Recreation			5,870,642	-
Department of Health				
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		11,667,214	8,220,228
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		1,905,112	479,074
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		457,069	457,069
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		151,667	116,147
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		6,189	6,189
WIC GRANTS TO STATES (WGS)	10.578		3,499,573	5,000
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		10,977,898	6,252,798
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		421,319	421,319
COMPENSATION AND WORKING CONDITIONS	17.005		96,499	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		2,738,929	1,831,000
HCFA - NURSING HOME & ICF-MR CERTIFICATION	93.002		847,168	-
STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT MINORITY HIV/AIDS DEMONSTRATION PROGRAM	93.006		121,589	-
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		4,585,053	-
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		1,353,597	-
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		251,680	74,516
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		11,059	-
PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		300,529	-
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		181,035	-
INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM	93.136		6,450,116	1,581,603
COVID-19 - COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137		115,133	-
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		544,498	-
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		248,165	24,904
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		28,966	-
UNIVERSAL NEWBORN HEARING SCREENING	93.251		232,176	-
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		2,150,385	42,798
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		12,076,093	290,783
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		54,910	-
CENTERS FOR DISEASE CONTROL & PREVENTION INVESTIGATIONS & TECHNICAL ASSISTANCE	93.283		2,171,455	-
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		1,728,208	-
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		50,113,416	-
COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.354		3,988,938	(48,285)
ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.391		2,675,564	-
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	93.426		522,199	114,783
ENDING THE HIV EPIDEMIC PLAN FOR AMERICA - RYAN WHITE HIV/AIDS PROGRAM PART A AND B	93.686		2,175,572	2,066,719
PPHF-2012: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012)	93.745		11,548	-
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS (TITLE XVIII) MEDICARE	93.777		1,813,898	-
ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING	93.800		503,016	62,208
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		1,511,476	579,409
COVID-19 - MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		1,141,632	1,011,744
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		990,442	140,607
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		(46,193)	-
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		26,267,438	18,989,867
HIV CARE FORMULA GRANTS	93.917		12,527,910	2,012,931

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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Health (continued)				
HEALTHY START INITIATIVE	93.926		789,992	516,374
HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED	93.940		10,020,653	721,346
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE	93.944		451,796	-
COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		2,304,254	61,173
PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT	93.991		1,280,202	485,523
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		5,277,024	1,453,668
Total Department of Health			189,694,061	47,971,495
District of Columbia Health Exchange Authority				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		5,467,411	-
STATE PLANNING AND ESTABLISHMENT GRANTS FOR THE AFFORDABLE CARE ACT (ACA)'S EXCHANGES	93.525		501,619	-
Total District of Columbia Health Exchange Authority			5,969,030	-
Office of Human Rights				
FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL	14.401		90,545	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		45,448	-
EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		15,536	-
Total Office of Human Rights			151,529	-
Department of Health Care Finance				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,630,467	-
SUBSTANCE USE-DISORDER PREVENTION THAT PROMOTES OPIOID RECOVERY AND TREATMENT (SUPPORT) FOR PATIENTS AND COMMUNITIES ACT	93.664		1,766,167	-
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		48,150,992	-
COVID-19 - CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		2,641,194	-
MEDICAL ASSISTANCE PROGRAM	93.778		2,860,860,793	-
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		2,981,750	-
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		178,077,316	-
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		3,042,020	-
COVID-19 - MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		110,332	-
Total Department of Health Care Finance			3,099,261,031	-
United Medical Center				
COVID-19 - PROVIDER RELIEF FUND	93.498		8,534,000	-
Total United Medical Center			8,534,000	-
Department of Human Services				
SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	10.535		95,770	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT AND TRAINING (E&T) DATA AND TECHNICAL ASSISTANCE GRANTS	10.537		270,682	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS	10.551		506,630,102	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		34,436,405	-
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		1,158,219	-
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		764,789	-
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		10,770,943	-
CONTINUUM OF CARE PROGRAM	14.267		5,121,502	-
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		24,561,384	-
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		168,291,704	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		70,397,864	2,035,470
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		93,796,557	-
REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED	93.566		2,097,812	-
COMMUNITY SERVICES BLOCK GRANT	93.569		20,924,137	19,681,636
SOCIAL SERVICES BLOCK GRANT	93.667		6,696,240	-

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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Human Services (continued)				
FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		768,394	-
COVID-19 - FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		788,960	-
MEDICAL ASSISTANCE PROGRAM	93.778		15,317,582	-
Total Department of Human Services			962,889,046	21,717,106
Department on Disability Services				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		605,098	-
REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		17,763,018	-
REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND	84.177		217,791	-
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		321,309	-
COVID-19 - RANDOLPH SHEPPARD FINANCIAL RELIEF AND RESTORATION PAYMENTS	84.426		237,960	-
ACL INDEPENDENT LIVING STATE GRANTS	93.369		306,494	-
ACL ASSISTIVE TECHNOLOGY	93.464		433,010	-
DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	93.631		131,570	-
MEDICAL ASSISTANCE PROGRAM	93.778		16,608,946	-
SOCIAL SECURITY DISABILITY INSURANCE	96.001		13,194,919	-
Total Department on Disability Services			49,820,115	-
Office on Disability Rights				
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		392,449	-
Total Office on Disability Rights			392,449	-
Department of Youth Rehabilitation Services				
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	16.735		20,945	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,781,280	-
Total Department of Youth Rehabilitation Services			1,802,225	-
Child and Family Services				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		186,185	-
GUARDIANSHIP ASSISTANCE	93.090		2,296,583	-
TITLE IV-E KINSHIP NAVIGATOR PROGRAM	93.471		200,000	-
TITLE IV-E PREVENTION PROGRAM	93.472		7,409,008	-
PROMOTING SAFE AND STABLE FAMILIES	93.556		586,069	-
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		189,961	-
COVID-19 - COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		160,049	-
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		130,464	-
ADOPTION AND LEGAL GUARDIANSHIP PROGRAM	93.603		351,601	-
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		73,501	-
STEPHANIE TUBB JONES CHILD WELFARE SERVICES PROGRAM	93.645		35,808	-
ADOPTION OPPORTUNITIES	93.652		(92,058)	-
FOSTER CARE - TITLE IV-E	93.658		42,424,918	-
ADOPTION ASSISTANCE - TITLE IV-E	93.659		10,964,204	-
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		79,904	-
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		1,340,357	-
Total Child and Family Services			66,336,554	-
Department of Behavioral Health				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		5,079,315	-
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		130,414	-
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		846,191	-
COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-	93.665		1,218,947	-
MEDICAL ASSISTANCE PROGRAM	93.778		5,372,643	-
OPIOID STR	93.788		24,193,542	-
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		1,253,354	-
COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		175,431	-

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Behavioral Health (continued)				
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		7,682,169	-
COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		112,645	-
Total Department of Behavioral Health			46,064,651	-
PRIMARY & SECONDARY EDUCATION CLUSTER:				
District of Columbia Public Schools				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		23,284,605	-
INNOVATIVE APPROACHES TO LITERACY, FULL-SERVICE COMMUNITY SCHOOLS; AND PROMISE NEIGHBORHOODS	84.215		421,048	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		17,500,000	-
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS	84.374		10,710,532	-
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		522,026	-
HEAD START	93.600		2,530,286	-
COVID-19 - HEAD START	93.600		94,849	-
Total District of Columbia Public Schools			55,063,346	-
District of Columbia Public School Board				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		962,468	-
Total District of Columbia Public School Board			962,468	-
Office of the State Superintendent of Education				
CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	10.541		864,447	-
SCHOOL BREAKFAST PROGRAM	10.553		25,193,830	17,793,816
NATIONAL SCHOOL LUNCH PROGRAM	10.555		54,704,970	35,455,263
NATIONAL SCHOOL LUNCH PROGRAM, NON-CASH AWARD	10.555		5,084,059	-
COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM	10.555		1,556,802	-
CHILD AND ADULT CARE FOOD PROGRAM	10.558		32,025,709	29,642,462
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		1,988,942	439,269
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN, NON-CASH AWARD	10.559		44,027	-
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		1,215,640	-
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST)	10.568		453,510	414,223
FARM TO SCHOOL GRANT PROGRAM	10.575		93,262	-
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		350,216	350,216
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		977,877	276,386
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		63,600	63,600
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		78,091,865	34,159,363
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		1,600,825	1,573,852
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA)	84.010		52,437,948	19,996,153
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN	84.013		26,636	26,636
SPECIAL EDUCATION - GRANT TO STATES	84.027		21,410,218	7,458,563
COVID-19 - SPECIAL EDUCATION - GRANT TO STATES	84.027		1,182,824	1,182,824
CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		5,626,371	1,760,103
SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		237,414	55,327
SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		2,501,752	-
COVID-19 - SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		42,000	-
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		266,497	102,881
CHARTER SCHOOLS	84.282		2,150,160	2,014,148
21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL	84.287		6,584,084	2,156,682
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		687,835	(44,145)
ENGLISH LANGUAGE ACQUISITION	84.365		1,281,303	295,750
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		9,169,998	3,829,069
GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES	84.369		3,358,403	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		28,977,421	27,969,587
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		2,326,182	2,188,322
STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	84.424		4,986,199	1,833,311
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND	84.425C		5,959,832	4,914,440
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND	84.425D		100,228,039	57,447,001

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing 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)				
COVID-19 - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (CRRSA EANS) PROGRAM	84.425R		2,139,605	1,838,318
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ARP-ESSER)	84.425U		76,696,038	31,876,719
COVID-19 - AMERICAN RESCUE PLAN - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (ARP-EANS)	84.425V		167,415	167,415
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELESS CHILDREN AND YOUTH (ARP-HCY)	84.425W		550,705	446,059
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		76,243	-
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		1,574,258	1,060,117
EVERY STUDENT SUCCEEDS ACTS (ESSA)/PRESCHOOL DEVELOPMENT GRANTS	93.434		(5,417)	-
CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		4,595,662	4,595,662
COVID-19 - CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		29,904,725	29,261,031
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		12,579,836	9,567,308
HEAD START	93.600		2,424,487	2,084,261
COVID-19 - HEAD START	93.600		47,152	47,152
Total Office of the State Superintendent of Education			584,501,406	334,299,144
District of Columbia State Board of Education				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		160,760	-
Total District of Columbia State Board of Education			160,760	-
University of the District of Columbia				
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		246,334	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		7,849,378	-
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		961,515	-
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		45,388	-
FOREST HEALTH PROTECTION	10.680		14,945	-
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		166,582	-
BASIC SCIENTIFIC RESEARCH	12.431		394,481	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		339,966	-
CYBERSECURITY CORE CURRICULUM	12.905		187,849	-
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		77,387	-
COASTAL	15.630		11,949	-
ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES	15.805		100,769	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		306,473	-
EDUCATION - OFFICE OF STEM ENGAGEMENT, NASA	43.008		872,083	-
SPACE TECHNOLOGY	43.012		25,697	-
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		321,627	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		168,850	-
BIOLOGICAL SCIENCES	47.074		408,622	-
EDUCATION AND HUMAN RESOURCES	47.076		1,863,355	-
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM	81.123		1,164,250	-
HIGHER EDUCATION - INSTITUTIONAL AID	84.031		4,736,701	-
FEDERAL WORK-STUDY PROGRAM	84.033		128,061	-
TRIO - TALENT SEARCH	84.044		395,475	-
TRIO - UPWARD BOUND	84.047		243,785	-
FEDERAL DIRECT STUDENT LOANS	84.268		13,732,636	-
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) STUDENT AID PORTION	84.425E		7,684,347	-
COVID-19 - HEERF INSTITUTIONAL AID PORTION	84.425F		6,156,013	-
COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUs)	84.425J		8,374,567	-
CONSTRUCTION SUPPORT	93.352		1,322,657	-
PUBLIC HEALTH INFORMATICS & TECHNOLOGY WORKFORCE DEVELOPMENT PROGRAM (THE PHIT WORKFORCE DEVELOPMENT PROGRAM)	93.355		211,262	-
AGING RESEARCH	93.866		83,900	-
SENIOR COMPANION PROGRAM	94.016		305,169	-
SCIENTIFIC LEADERSHIP AWARDS	97.062		109,204	-
Total University of the District of Columbia			59,011,277	-

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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
PRIMARY & SECONDARY EDUCATION CLUSTER:				
Deputy Mayor for Education				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		15,280,023	11,284,540
Total Deputy Mayor for Education			15,280,023	11,284,540
GOVERNMENT SERVICES CLUSTER:				
Department of Transportation				
URBAN & COMMUNITY FORESTRY PROGRAM	10.675		111,013	-
FOREST HEALTH PROTECTION	10.680		81,135	-
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		3,789,186	-
HIGHWAY PLANNING AND CONSTRUCTION	20.205		219,500,876	-
HIGHWAY TRAINING AND EDUCATION	20.215		318,481	-
METROPOLITAN TRANSPORTATION PLANNING	20.505		533,696	-
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	20.526		1,500,000	-
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		4,277,292	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		5,600,536	-
Total Department of Transportation			235,712,215	-
Department of Energy and Environment				
PESTICIDE APPLICATOR TRAINING	10.025		1,627	-
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474		48,651	-
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		385,419	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		35,985	-
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900		475,211	450,064
SPORT FISH RESTORATION PROGRAM	15.605		751,851	28,889
STATE WILDLIFE GRANTS	15.634		239,178	-
ENDANGERED SPECIES RECOVERY IMPLEMENTATION	15.657		14,546	-
RAILROAD SAFETY	20.301		13,940	-
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		9,469,176	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		50,162,310	20,967,704
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001		1,166,420	-
STATE INDOOR RADON GRANTS	66.032		86,787	-
SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		136,186	-
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		10,456	-
COVID-19 - ENVIRONMENTAL JUSTICE GOVERNMENT-TO-GOVERNMENT (EJG2G) PROGRAM	66.312		2,354	-
CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418		3,398,534	148,000
WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT	66.419		1,316,978	-
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER	66.444		(7,181)	-
WATER QUALITY MANAGEMENT PLANNING	66.454		100,000	-
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		1,227,650	743,056
REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	66.461		78,008	-
CHESAPEAKE BAY PROGRAM	66.466		4,361,627	2,765,946
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		523,525	500,000
PERFORMANCE PARTNERSHIP GRANTS	66.605		202,192	-
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		63,924	-
POLLUTION PREVENTION GRANTS PROGRAM	66.708		558,381	53,157
HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	66.801		268,167	-
UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM	66.804		755,142	-
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		213,046	-
STATE ENERGY PROGRAM	81.041		356,844	149,047
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		665,443	400,711
STATE ENERGY PROGRAM SPECIAL PROJECTS	81.119		136,037	106,088
CHILD LEAD POISONING PREVENTION PROGRAM	93.197		300,267	156,342
LOW INCOME HOME ENERGY ASSISTANCE	93.568		13,330,804	4,485,761
COVID-19 - LOW INCOME HOME ENERGY ASSISTANCE	93.568		11,605,756	-
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		33,916	-
COOPERATING TECHNICAL PARTNERS	97.045		83,705	-
Total Department of Energy and Environment			102,572,862	30,954,765

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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
GOVERNMENT SERVICES CLUSTER:				
Department of Public Works				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		5,529,436	-
Total Department of Public Works			5,529,436	-
Department of Motor Vehicles				
NATIONAL MOTOR CARRIER SAFETY	20.218		21,132	-
Total Department of Motor Vehicles			21,132	-
GOVERNMENT OPERATIONS CLUSTER:				
Office of the Mayor				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		43,208	-
STATE COMMISSIONS	94.003		153,288	-
AMERICORPS	94.006		3,138,655	3,138,655
TRAINING AND TECHNICAL ASSISTANCE	94.009		205,208	-
VOLUNTEER GENERATION FUND	94.021		127,435	105,248
Total Office of the Mayor			3,667,794	3,243,903
Office of the Inspector General				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		523,331	-
STATE MEDICAID FRAUD CONTROL UNITS	93.775		2,228,937	-
Total Office of the Inspector General			2,752,268	-
Office of the City Administrator				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		531,570	-
Total Office of the City Administrator			531,570	-
Department of General Services				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		30,634,632	-
Total Department of General Services			30,634,632	-
Department of Human Resources				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		884,141	-
Total Department of Human Resources			884,141	-
Department of Aging and Community Living				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		11,843	11,843
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		23,504	23,504
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		94,963	94,963
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		10,039	10,039
SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		106,061	106,061
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		2,035,102	1,429,328
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		409,870	409,870
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		5,299,554	-
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II DISCRETIONARY PROJECTS	93.048		201,252	51,252
ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	93.051		19,850	-
NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		867,767	867,767
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		769,341	2,668
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		2,999	-
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		73,638	-
COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	93.747		91,839	27,530
MEDICAL ASSISTANCE PROGRAM	93.778		2,248,211	-
Total Department of Aging and Community Living			12,265,833	3,034,825

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
GOVERNMENT OPERATIONS CLUSTER:				
Office on Latino Affairs				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		975,000	975,000
Total Office on Latino Affairs			975,000	975,000
Office of the Attorney General				
JUSTICE REINVESTMENT INITIATIVE	16.827		155,767	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,866,408	-
CHILD SUPPORT ENFORCEMENT PROGRAM	93.563		24,562,105	-
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM	93.597		96,395	-
Total Office of the Attorney General			26,680,675	-
DC Public Library				
GRANTS TO STATES	45.310		1,162,385	-
COVID-19 - GRANTS TO STATES	45.310		1,076,319	-
NATIONAL LEADERSHIP GRANTS	45.312		106,092	-
Total DC Public Library			2,344,796	-
Department of Employment Services				
LABOR FORCE STATISTICS	17.002		734,047	-
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		2,565,947	-
UNEMPLOYMENT INSURANCE	17.225		30,748,956	-
ARRA - UNEMPLOYMENT INSURANCE	17.225		185,525	-
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		18,585,236	-
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		505,798	-
WIOA ADULT PROGRAM	17.258		1,891,847	-
WIOA YOUTH ACTIVITIES	17.259		3,654,804	-
REENTRY EMPLOYMENT OPPORTUNITIES	17.270		40,000	-
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		49,541	-
COVID-19 - WIOA NATIONAL DISLOCATED WORKERS GRANTS/WIA NATIONAL EMERGENCY GRANTS	17.277		(11,463)	-
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		7,299,079	-
APPRENTICESHIPS USA GRANTS	17.285		222,481	-
CONSULTATION AGREEMENTS	17.504		511,335	-
DISABLED VETERANS OUTREACH PROGRAM	17.801		488,564	-
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		301,780	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		44,422,315	5,700,429
Total Department of Employment Services			112,195,792	5,700,429
Board of Election and Ethics				
2018 HELP AMERICA VOTE ACT ELECTION SECURITY GRANTS	90.404		1,402,335	-
Total Board of Election and Ethics			1,402,335	-
Office of Contracting and Procurement				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		581,644	-
Total Office of Contracting and Procurement			581,644	-
Medical Liability Captive Insurance Agency				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		58,054	-
Total Medical Liability Captive Insurance Agency			58,054	-
Office of the Chief Technology Officer				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		15,435,110	-
Total Office of the Chief Technology Officer			15,435,110	-
PUBLIC SAFETY & JUSTICE CLUSTER:				
Homeland Security / Emergency Management				
NON-PROFIT SECURITY PROGRAM	97.008		3,465,355	3,088,974
FLOOD MITIGATION ASSISTANCE	97.029		80,472	80,472

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
PUBLIC SAFETY & JUSTICE CLUSTER:				
Homeland Security / Emergency Management (continued)				
PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER	97.036		6,215,069	-
COVID-19 - PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER	97.036		366,885,705	74,738,050
HAZARD MITIGATION GRANT	97.039		813,109	20,880
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		3,116,122	-
PRE-DISASTER MITIGATION	97.047		30,326	(103,474)
HOMELAND SECURITY GRANT PROGRAM	97.067		63,559,579	50,183,846
REGIONAL CATASTROPHIC PREPAREDNESS GRANT PROGRAM	97.111		656,352	656,352
FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	97.132		292,695	86,180
Total Homeland Security / Emergency Management			445,114,784	128,751,280
Metropolitan Police Department				
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		1,094,433	-
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607		78,000	-
PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS	16.710		1,158,449	-
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		185,750	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		175,808	-
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833		228,457	-
NATIONAL MOTOR CARRIER SAFETY	20.218		1,099,888	-
SAFETY DATA IMPROVEMENT PROGRAM	20.234		5,000	-
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		272,230	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		4,478,653	-
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		891,338	-
Total Metropolitan Police Department			9,668,006	-
Fire and Emergency Medical Services				
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		181,291	-
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		212,551	-
PORT SECURITY GRANT PROGRAM	97.056		172,971	-
Total Fire and Emergency Medical Services			566,813	-
Criminal Justice Coordinating Council				
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		124,510	-
Total Criminal Justice Coordinating Council			124,510	-
DC National Guard				
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		7,151,179	-
NATIONAL GUARD CHALLENGE PROGRAM	12.404		1,933,369	7,487
Total DC National Guard			9,084,548	7,487
Department of Corrections				
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812		212,590	-
BODY WORN CAMERA POLICY AND IMPLEMENTATION	16.835		20,000	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		180,475	-
Total Department of Corrections			413,065	-
Office of Justice Grants Administration/Office of Victim Services				
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		436,143	427,541
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034		126,506	126,506
JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES	16.540		216,572	189,860
CRIME VICTIM ASSISTANCE PROGRAM	16.575		2,910,796	2,587,299
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		840,106	839,976
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		86,707	86,707
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		1,951,900	1,562,801
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		138,322	138,322
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		72,556	72,556
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		27,733,500	24,169,899
Total Office of Justice Grants Administration/Office of Victim Services			34,513,108	30,201,467

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<u>PUBLIC SAFETY & JUSTICE CLUSTER:</u>				
Deputy Mayor for Public Safety and Justice				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		297,011	-
Total Deputy Mayor for Public Safety and Justice			297,011	-
Department of Forensics Sciences				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		9,042	-
Total Department of Forensics Sciences			9,042	-
Office of Administrative Hearing				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		176,774	-
MEDICAL ASSISTANCE PROGRAM	93.778		209,593	-
Total Office of Administrative Hearing			386,367	-
Office of the Chief Medical Examiner				
STRENGTHENING THE MEDICAL EXAMINER - CORONER SYSTEM	16.037		67,515	22,751
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		265,765	-
Total Office of the Chief Medical Examiner			333,280	22,751
Neighborhood Safety and Engagement				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		10,975,901	7,348,241
Total Neighborhood Safety and Engagement			10,975,901	7,348,241
Office on Returning Citizen Affairs				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		459,246	-
Total Office on Returning Citizen Affairs			459,246	-
Office of Unified Communications				
E-911 GRANT PROGRAM	20.615		162,650	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		334,227	-
Total Office of Unified Communications			496,877	-
<u>ECONOMIC DEVELOPMENT AND REGULATION CLUSTER:</u>				
Office of Municipal Planning				
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		629,833	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		3,495,326	2,076,452
Total Office of Municipal Planning			4,125,159	2,076,452
Commission on Arts & Humanities				
PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		1,287,231	-
COVID-19 - PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		743,992	-
Total Commission on Arts & Humanities			2,031,223	-
Office of Tenant Advocate				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		138,969	-
Total Office of Tenant Advocate			138,969	-
Department of Licensing and Consumer Protection				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		3,683,887	-
Total Department of Licensing and Consumer Protection			3,683,887	-
Department of Housing and Community Development				
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		21,613,202	14,790,358
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE	14.218		1,819,310	587,350
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		287,770,773	-
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)	14.239		5,215,901	(37,314)
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE	14.239		132,630,100	-
HOUSING TRUST FUND	14.275		6,465,925	-

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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
<u>ECONOMIC DEVELOPMENT AND REGULATION CLUSTER:</u>				
Department of Housing and Community Development (continued)				
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		(48,573)	(48,573)
COVID-19 - HOMEOWNER ASSISTANCE FUND	21.026		1,291,139	1,073,777
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		2,638,843	2,369,350
Total Department of Housing and Community Development			459,396,620	18,734,948
Public Service Commission				
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		528,856	-
Total Public Service Commission			528,856	-
Deputy Mayor for Planning and Economic Development				
COVID-19 - ECONOMIC ADJUSTMENT ASSISTANCE	11.307		694,000	694,000
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		(301,780)	(301,780)
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		(425,774)	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		68,518,230	60,277,424
Total Deputy Mayor for Planning and Economic Development			68,484,676	60,669,644
Department of Small & Local Business Development				
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		479,263	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		499,100	380,000
Total Department of Small & Local Business Development			978,363	380,000
Department of Insurance, Securities and Banking				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,206,520	-
THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	93.413		210,200	-
Total Department of Insurance, Securities and Banking			1,416,720	-
Department of For-Hire Vehicles				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		6,128,754	2,299,909
Total Department of For-Hire Vehicles			6,128,754	2,299,909
<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		450,000	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		625,614	-
Total Office of the Chief Financial Officer			1,075,614	-
<u>INDEPENDENT AGENCIES:</u>				
Events DC				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		68,940,544	-
Tax Revision Commission				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		13,059	-
Total Independent Agencies			68,953,603	-
Total Expenditures of Federal Awards			\$ 6,835,394,904	\$ 709,673,386

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, 2022

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, 2022. 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 Annual Publication of Assistance Listings (Publication). Federal award program titles not presented in the Publication 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, 2022

4. Federally Funded Loan Programs

Community Development Block Grants (ALN 14.218)

The amount of total program expenditures in the accompanying schedules is \$23,432,512, which includes current year ordinary and COVID-19 loan disbursements. The outstanding loans cumulative balance as of September 30, 2022, is \$284,306,160.

Home Investment Partnerships Program (ALN 14.239)

The amount of total program expenditures in the accompanying schedules is \$5,215,901, which includes current year loan disbursements. The outstanding loans cumulative balance as of September 30, 2022, is \$135,277,652.

Federal Direct Student Loan Program (ALN 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 2022, new loans made to students enrolled at UDC under the Federal Loan Program, ALN 84.268 totals \$13,732,636. This amount is included in the Schedules.

Beginning Balance	\$ 254,064,000
Add: New Loans	13,732,636
	<hr/>
	267,796,636
Less: Principal payments	-
	<hr/>
Ending Balance	\$ 267,796,636

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

During fiscal year 2022, the District received cash rebates from infant formula manufacturers totaling \$3,114,119 on sales of formula to participants in the WIC program (ALN 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 ALN 17.225 in the accompanying Schedules.

Government of the District of Columbia

Notes to Schedules of Expenditures of Federal Awards Year Ended September 30, 2022

The composition of ALN 17.225 in fiscal year 2022 is as follows:

State UI Benefits	\$	18,590,687
Federal UI and Extended UI Benefits		1,090,636
Federal UI Administrative Expenditures		11,067,633
COVID-19 - Federal UI Administrative Expenditures		3,768,753
Subtotal		34,517,709
Additional Federal Unemployment Compensation		
ARRA - Federal UI		185,525
COVID-19 - Federal UI		14,816,483
Total		\$ 49,519,717

7. Disaster Grants - Public Assistance (ALN 97.036)

The District incurred eligible disaster expenditures during the COVID-19 pandemic. The Federal Emergency Management Agency (FEMA) awarded the Disaster Grants - Public Assistance (Presidentially Declared Disasters) grant to the District to assist with the expenditures related to the response and recovery to the COVID-19 pandemic. The District incurred \$26,506,818 and \$172,310,408 of eligible expenditures in fiscal years 2020 and 2021, respectively. FEMA approved the related project worksheets in fiscal year 2022, thus, these amounts have been included in the Schedules as required by the OMB Compliance Supplement.

8. Donated Personal Protective Equipment (PPE) from the Federal Government (UNAUDITED)

During the emergency period of COVID-19 pandemic in fiscal year 2022, the District did not receive any donated PPE from the Federal government.

Schedule of Findings and Questioned Costs

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

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, 2022, were audited by other auditors whose report dated January 24, 2023, expressed unmodified opinions on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District. However, the other auditors expressed a disclaimer opinion on the financial statements of the aggregate discretely presented component units because they have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the Washington Convention and Sports Authority (Events DC).
2. The audit by other auditors identified six 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, 2022. These material weaknesses are related to Events DC as described above.
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, 2022.

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, 2022

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

#	Major Federal Program/Cluster	Assistance Listing 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, 10.559, 10.582	Unmodified
3	Child and Adult Care Food Program	10.558	Unmodified
4	Community Development Block Grants/Entitlement Grants Cluster	14.218	Unmodified
5	COVID-19 - Emergency Rental Assistance Program	21.023	Qualified
6	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027	Unmodified
7	Special Education Cluster	84.027, 84.173	Unmodified
8	Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	Unmodified
9	COVID-19 - Education Stabilization Fund	84.425	Unmodified
10	Immunization Cooperative Agreements	93.268	Qualified
11	COVID-19 - Provider Relief Fund	93.498	Unmodified
12	Temporary Assistance for Needy Families	93.558	Adverse
13	Low Income Home Energy Assistance	93.568	Qualified
14	Community Services Block Grant	93.569	Unmodified
15	Foster Care - Title IV-E	93.658	Qualified
16	Medicaid Cluster	93.775, 93.777, 93.778	Unmodified
17	HIV Emergency Relief Project Grants	93.914	Qualified
18	Public Assistance - Presidentially Declared Disaster	97.036	Unmodified

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, 2022.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

The major federal programs of the District for the year ended September 30, 2022 were as follows:

#	Major Federal Program/Cluster	Assistance Listing Number(s)
1	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561
2	Child Nutrition Cluster	10.553, 10.555, 10.559, 10.582
3	Child and Adult Care Food Program	10.558
4	Community Development Block Grants/Entitlement Grants Cluster	14.218
5	COVID-19 - Emergency Rental Assistance Program	21.023
6	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027
7	Special Education Cluster	84.027, 84.173
8	Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126
9	COVID-19 - Education Stabilization Fund	84.425
10	Immunization Cooperative Agreements	93.268
11	COVID-19 - Provider Relief Fund	93.498
12	Temporary Assistance for Needy Families	93.558
13	Low Income Home Energy Assistance	93.568
14	Community Services Block Grant	93.569
15	Foster Care - Title IV-E	93.658
16	Medicaid Cluster	93.775, 93.777, 93.778
17	HIV Emergency Relief Project Grants	93.914
18	Public Assistance - Presidentially Declared Disaster	97.036

The dollar threshold used to distinguish between Type A and Type B programs was \$20,506,184 for Federal awards for the year ended September 30, 2022.

Auditee qualified as low risk auditee? _____ Yes X No

Section II - Financial Statement Findings

There were no findings related to 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, 2022

Section III - Federal Award Findings and Questioned Costs

Finding Number: 2022-001
Prior Year Finding Number: 2021-001
Compliance Requirement: Special Tests and Provisions - ADP System for SNAP

Program:

U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)

ALN: 10.551, 10.561

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

Government Department/Agency:

Department of Human Services (DHS)/

Department of Health Care Finance

(DHCF) 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:

1. The SNAP net and gross income tests are applied to households who are categorically eligible through receipt or authorization to receive non-cash benefits under the District's Temporary Assistance for Needy Families (TANF) program operated to meet 7 CFR 273.2(j)(2)(i)(C). As a result, SNAP applications are being improperly denied for failing the net or gross income test. The cost of this underpayment is currently unknown.
2. The SNAP gross income test is applied to applicants that contain an elderly or disabled member. As a result, SNAP applications are being improperly denied for failing the gross income test. The cost of this underpayment is currently unknown.
3. SNAP benefits are issued for the initial month of the certification period if the prorated amount is less than \$10. As a result, SNAP benefits are being improperly overissued to some households. The cost of this overpayment is \$48,592.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

4. The Federal minimum SNAP benefit is not issued to eligible one or two person households unless those households are categorically eligible. As a result, one or two person households that are not categorically eligible will not receive benefits they are entitled to. The cost of this underpayment is currently unknown.
5. Certain allowable medical expenses are not configured in DCAS to allow a medical expense deduction. As a result, certain households with elderly or disabled members are not receiving a medical expense deduction. The cost of this underpayment is currently unknown.
6. DCAS is excluding retirement benefits from “Civil Service Retirement and Disability” as unearned income when determining eligibility and benefits levels. As a result, some households may be determined eligible even if these retirement benefits would make them ineligible and some households will receive overpayments for failing to include these retirement benefits in the SNAP benefit calculation. The cost of this overpayment is \$126,574.
7. Certain SNAP applicants/household members verified as students but not meeting a student exemption are included as household members. As a result, ineligible students are included in SNAP households resulting in overpayments. The cost of this overpayment is \$57,785.
8. ESA is not providing the mandatory homeless shelter deduction for SNAP households experiencing homelessness with allowable shelter costs that do not opt to claim an excess shelter deduction. The cost of this underpayment is currently unknown.
9. ESA is not terminating customers who refuse to cooperate with the District Quality Control (QC) reviewers. The District’s interviews with QC staff and examples of recent cases referred by QC to ESA for termination revealed that in two instances, a request to terminate a SNAP household was not acted on by ESA, and in one instance, a request to terminate a SNAP household was acted on but ESA issued a termination notice with an incorrect termination reason. The cost of this overpayment is currently unknown.
10. ESA is not acting on Electronic Disqualified Recipient System (eDRS) matches at initial application or when a new household member is added. The cost of this overpayment is currently unknown.
11. SNAP does not have a systemic way to identify SNAP customers subject to the Able-Bodied Adult Without Dependents (ABAWD) work requirements. The cost of this overpayment is currently \$18,500 per month or \$222,000 for fiscal year 2022.

These amounts represent 0.09% of the total amounts paid by DHS in claims for beneficiary payments. DHS paid a total of \$506,630,102 in beneficiary payments to all SNAP beneficiaries in fiscal year 2022.

Questioned Costs - Known amount is \$454,951.

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.

Cause - DHS did not effectively design and operate the ADP system for SNAP which resulted to

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

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 DHS and DHCF DCAS team agree with the findings noted in this report. DHS self-reported these findings as part of the Agencies ongoing effort to maintain integrity with all eligibility determinations. The root cause for each of the eleven (11) issues with the ADP system for SNAP varied. 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, 2022

Finding Number: 2022-002
Prior Year Finding Number: 2021-002
Compliance Requirement: Special Tests and Provisions - EBT Card Security

Program:

U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)

ALN: 10.551, 10.561

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

Government Department/Agency:

Department of Human Services (DHS)/

Office of the Chief Financial

Officer/Office of Finance and Treasury

(OCFO/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 five (5) 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:

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

- For one (1) of the samples, we noted that for at least one (1) customer the client signature was missing from the EBT Intake Form.
- For three (3) of the samples, we noted that for at least one (1) customer on the UPO EBT Intake Form, the ID type for identification purposes was missing.
- For one (1) of the samples, we noted that for at least one (1) customer the identification type was noted as referral on the EBT Intake Form, but no referral form was attached.

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 over issuance and monitoring of EBT cards.

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

Related Noncompliance - 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, 2022

Finding Number: 2022-003
Prior Year Finding Number: N/A
Compliance Requirement: Reporting

Program:

U.S. Department of Agriculture

Child Nutrition Cluster

ALN: 10.553, 10.555, 10.559 and 10.582

Award #: 1DC300302

Award Year: 10/01/2021 - 09/30/2022

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 Claims for Reimbursement states:

- (a) Internal controls. The school food authority shall establish internal controls which ensure the accuracy of meal 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 meal counting and claiming system employed by each school within the jurisdiction of the school food authority; comparisons of daily free, reduced price and paid meal counts against data which will assist in the identification of meal counts in excess of the number of free, reduced price and paid meals served each day to children eligible for such meals; and a system for following up on those meal counts which suggest the likelihood of meal counting problems.
 - (1) "On-site reviews. Every school year, each school food authority with more than one school shall perform no less than one on-site review of the counting and claiming system and the readily observable general areas of review cited under Section 210.18(h), as prescribed by FNS for each school under its jurisdiction. The on-site review shall take place prior to February 1 of each school year. Further, if the review discloses problems with a school's meal counting or claiming procedures or general review areas, the school food authority shall: ensure that the school implements corrective action; and, within 45 days of the review, conducts a follow-up on-site review to determine that the corrective action resolved the problems. Each on-site review shall ensure that the school's claim is based on the counting system authorized by the State agency under Section 210.7(c) of this part and that the counting system, as implemented, yields the actual number of reimbursable free, reduced price and paid meals, respectively, served for each day of operation."

Condition - DCPS conducted 158 on-site reviews in fiscal year 2022. We selected a sample of sixteen (16) on-site reviews and noted that DCPS is unable to provide evidence to support that a review took place on two (2) of the samples where DCPS assessed that the schools passed the on-site review. These on-site reviews are the main control of DCPS to ensure that the meal counts reported and eventually claimed for reimbursement to the Office of the State Superintendent of Education (OSSE) is accurate.

Questioned Costs - Not determinable.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

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 reporting requirements of the Child Nutrition Cluster.

Cause - DCPS does not have a fully effective internal controls over record keeping of on-site review process.

Recommendation - We recommend DCPS to continue to enhance its controls over reporting to ensure compliance with the requirements of the Child Nutrition Cluster. This should include policies and procedures relating to record keeping of support for any on-site review conducted and enhance monitoring controls to ensure all supporting documentation over the on-site review are filed and available for inspection at any time.

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.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

Finding Number: 2022-004
Prior Year Finding Number: 2021-004
Compliance Requirement: Eligibility

Program:

U.S. Department of the Treasury

Government Department/Agency:

Department of Human Services

COVID-19 - Emergency Rental Assistance (ERA) Program

ALN: 21.023

Award #: N/A

Award Year: 12/27/2020 - 09/30/2025

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 Treasury Department ERA FAQ 8-25-21, question 1, states that grantees must require all applications for assistance to include an attestation from the applicant that all information included is correct and complete.

The Treasury Department ERA FAQ 8-25-21, question 4, states that the statutes establishing ERA1 and ERA2 limit eligibility to households based on certain income criteria. For purposes of ERA1, the area median income for a household is the same as the income limits for families published by the Department of Housing and Urban Development (HUD) in accordance with 42 U.S.C. 1437a(b)(2), available under the heading for “Access Individual Income Limits Areas” at <https://www.huduser.gov/portal/datasets/il.html>. If a grantee in ERA1 uses a household’s monthly income to determine eligibility, the grantee should review the monthly income information provided at the time of application and extrapolate over a 12-month period to determine whether household income exceeds 80 percent of area median income. For example, if the applicant provides income information for two months, the grantee should multiply it by six to determine the annual amount. If a household qualifies based on monthly income, the grantee must redetermine the household income eligibility every three months for the duration of assistance.

Grantees in ERA1 and ERA2 must have a reasonable basis under the circumstances for determining income. A grantee may support its determination with both a written attestation from the applicant as to household income and also documentation available to the applicant, such as paystubs, W-2s or other wage statements, tax filings, bank statements demonstrating regular income, or an attestation from an employer. In appropriate cases, grantees may rely on an attestation from a caseworker or other professional with knowledge of a household’s circumstances to certify that an applicant’s household income qualifies for assistance.

Under categorical eligibility, if an applicant’s household income has been verified to be at or below 80 percent of the area median income (for ERA1) or if an applicant’s household has been verified as a low-income family as defined in section 3(b) of the United States Housing Act of 1937 (42 U.S.C. 1437a(b)) (for ERA2) in connection with another local, state, or federal government assistance program, grantees are permitted to rely on a determination letter from the government agency that verified the applicant’s household income or status as a low-income family, provided that the determination for such program was made on or after January 1, 2020.

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The Treasury Department ERA FAQ 8-25-21, question 5, states grantees must obtain, if available, a current lease, signed by the applicant and the landlord or sublessor, that identifies the unit where the applicant resides and establishes the rental payment amount. If a household does not have a signed lease, documentation of residence may include evidence of paying utilities for the residential unit, an attestation by a landlord who can be identified as the verified owner or management agent of the unit, or other reasonable documentation as determined by the grantee. In the absence of a signed lease, evidence of the amount of a rental payment may include bank statements, check stubs, or other documentation that reasonably establishes a pattern of paying rent, a written attestation by a landlord who can be verified as the legitimate owner or management agent of the unit, or other reasonable documentation as defined by the grantee in its policies and procedures.

Condition - During testing over rental and utility beneficiary eligibility for the Emergency Rental Assistance Program, we noted that the District Department of Human Services, Family Services Agency (FSA) (“the Agency”) was unable to provide sufficient documentation to support the beneficiaries’ determination for rent paid and utility payments during the fiscal year 2022 audit. Specifically, out of a sample of 60 transactions tested, we noted the following exceptions:

- For one (1) participant, in the participant’s second application, the Agency paid \$4,011 in rental assistance for the months from October to December 2021. Per further review of the applicant’s history, in the initial application, the Agency paid rent for eight months (April to November 2021) with rent ranging from \$610 to \$1,360. The approval of the second application resulted in improper double payment for the months of October and November 2021 totaling \$2,674, representing known questioned costs.
- For one (1) participant, the amount the Agency paid for rental assistance did not agree to the documentation provided. The rental agreement of \$1,635 did not match the payment of \$1,798 per month for three months. The total payment not supported totaled \$489, representing known questioned costs.
- For one (1) participant, in the initial application, the Agency paid rent for October 2021 totaling \$1,600, which was not supported by the agreement which was \$1,327. Per further review of the participant’s history, we noted under a second application, the Agency paid \$3,297 in rent for the months of November and December 2021, however, per the rent agreement the rent amount supported was \$2,654. For the months of October through December 2021, the amount paid for rental assistance totaled \$4,897, however the rent amount supported totaled \$3,981. The total amount not supported totaled \$916, representing known questioned costs.
- For one (1) participant, the amount the Agency paid for utility did not agree to the documentation provided. The utility payment of \$1,622 did not agree to the supported amount of \$1,509. The total amount not supported totaled \$113, representing known questioned costs.
- For six (6) participants, the Agency did not follow their documented policies and procedures such that the rental calculation worksheets were not provided, or these were not signed by the participants or by the housing support provider.

During our tests of completeness for the eligibility population we noted payments that were labeled as duplicate payments and payments sent to the wrong recipients, that have not been refunded. Given that the Agency noted that these payments were sent in error, they should not have been included in the schedule of expenditures of federal awards. The total payments sent in error during 2022 totaled \$315,572, representing known questioned costs.

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The DC Department of Human Services, Family Services Agency, lacks a quality control oversight system to ensure that eligibility documentation is maintained to support eligibility decisions.

Questioned Costs - \$319,764.

Context - This is a condition identified per review of the Agency'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 - The Agency did not appear to adhere to internal control procedures to ensure that applications are properly completed and retained.

Recommendation - We recommend that the Agency strictly implement internal control procedures to ensure that documentation is maintained to support the beneficiary determinations.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Human Services (DHS) agrees with the findings that for four (4) STAY DC participants, the amount paid was not fully supported by lease or utility arrears documentation, resulting in improper payments totaling \$4,192. DHS will reach out to the payees to formally request the return of improper payments to the District of Columbia. This will be tracked to ensure the return is recorded against ERA within the District's financial system.

DHS agrees with the finding that six (6) participants were missing rental subsidy calculation worksheets or were missing signatures on their rental calculation worksheet. These participants were enrolled in the Family Rehousing and Stabilization Program (FRSP), also known as Rapid Re-housing (RRH). FRSP is a key program within the District's continuum of care to support families who are experiencing homelessness or are at imminent risk of experiencing homelessness. The rental calculation worksheet is used to determine the amount an FRSP household contributes towards monthly rent based on household income and makeup. The remaining monthly rent is covered by a subsidy, paid out of ERA funds. Gaps in rental subsidy calculation worksheet documentations were due to rapidly expanding caseloads during the pandemic and new safety protocols that required certain changes to case management protocols. To address any documentation gaps, DHS introduced new Standard Operating Procedures (SOPs) for FRSP in fiscal year 2023. The new SOP implements stricter internal control procedures, conducting regular audits, and streamlining the eligibility determination process.

DHS agrees with the finding that \$315,572 in STAY DC payments were sent in error during 2022. In Jan. 2023, DHS conducted an in-depth review of the STAY DC program comparing every rental assistance payment made via the District's financial management system to applications approved for payment by the STAY DC program. This process reviewed \$120.1M in fiscal year 2022 STAY DC rental assistance payments and identified \$315.6K of payments made in error that were not later refunded to the District. The District will reclass all identified errored payments off of the ERA fund to Local funds by the closeout of fiscal year 2023, September 30, 2023. DHS also completed a reconciliation of data reported

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to U.S. Treasury for ERA1 closeout reporting and ERA2 2023 Q2 reporting to ensure that no errored payments were included in reported data.

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, 2022

Finding Number: 2022-005
Prior Year Finding Number: 2021-005
Compliance Requirement: Reporting

Program:

U.S. Department of the Treasury

Government Department/Agency:

Department of Human Services

COVID-19 - Emergency Rental Assistance (ERA) Program

ALN: 21.023

Award #: N/A

Award Year: 12/27/2020 - 09/30/2025

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 200.328 Financial Reporting:

“Unless otherwise approved by OMB, the Federal awarding agency must solicit only the OMB-approved governmentwide data elements for collection of financial information (at time of publication the Federal Financial Report or such future, OMB-approved, governmentwide data elements available from the OMB-designated standards lead. This information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes, and preferably in coordination with performance reporting. The Federal awarding agency must use OMB-approved common information collections, as applicable, when providing financial and performance reporting information.”

The 2022 Compliance Supplement outlines the Special Reports required under the Emergency Rental Assistances program, and the key data elements, and the submission requirements. The Reporting Guidance is located on the Treasury’s website for the ERA program. Monthly Special Reports were required to be submitted on a monthly basis, beginning in April 2021 for ERA1 and June 2021 for ERA2, generally by the 15th of the following month unless otherwise specified within the Reporting Guidance. As outlined in the 2022 Compliance Supplement, the key data elements for the monthly reports included (1) the total number of participant households that received ERA assistance of any kind and (2) the total amount of ERA funds expended by the ERA grantee to or for participating households on behalf of eligible households. The program also requires ERA recipients to certify the reports submitted. As outlined in the 2022 Compliance Supplement, the key data elements for the quarterly reports included (1) the cumulative amount obligated by the grantee; and (2) the cumulative amount expended by the grantee. The program also requires ERA recipients to certify the reports submitted.

Condition - We noted the following for one of nine quarterly and monthly reports tested:

- For one quarterly report (the ERA1 Quarter 1 2022 Report), the key data elements (1) the cumulative amount obligated by the grantee; and (2) the cumulative amount expended by the grantee were not included in the quarterly report.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2022

Questioned Costs - None.

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

Effect - Without proper internal controls and policies and procedures in place, the required financial and special reports are either not submitted or not submitted with accurate information.

Cause - Per discussion with management, it was noted that at the time the report was submitted they didn't have access to key data elements to be input into the quarterly report. However, BDO could not verify that this was the case as there was no documentation around the same. Management did not establish controls to make sure that all the required information as noted in the compliance supplement was submitted to the Treasury Department.

Recommendation - We recommend that the Department of Human Services fully implement its current corrective action plan to deploy policies and procedures and controls to ensure reports are submitted with accurate information.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Human Services (DHS) concurs with the finding that we could not substantiate that cumulative expenditure and obligation data were included in the ERA1 Quarter 1 2022 Report, which was submitted on April 15, 2022 in the U.S. Department of the Treasury's COVID-19 Relief Hub reporting portal. DHS believes that updates in the reporting format and fields caused this issue. U.S. Treasury Reporting staff has confirmed that when new fields are added or changed to reports within the reporting portal, these changes override prior submitted reports.

In response to a similar finding for the fiscal year 2021 ERA single audit where original submission data was overridden by formatting updates, DHS began saving screen shots of reported data within Treasury's reporting portal. This practice began in June 2022 and will continue for the duration of the ERA program, through ERA2 closeout reporting. This will ensure that even if Treasury reporting portal functionality changes in the future, there is clear supporting documentation of the information submitted.

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: 2022-006
Prior Year Finding Number: N/A
Compliance Requirement: Reporting

Program:

U.S. Department of the Treasury

Government Department/Agency:

Office of the Chief Financial Officer
(OCFO)

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

ALN: 21.027

Award #: N/A

Award Year: 10/01/2021 - 09/20/2022

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 Uniform Guidance in 2 CFR Section 200.302(a), *Financial Management*, states that each state must expend and account for the federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-federal entity's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

Condition - Certain grant expenditures related to the PAY-AS-You-Go (PAYGO Capital) program, amounting to approximately \$36.4 million, had erroneously been reflected as expenditures under assistance listing number 21.027, *COVID-19 - Coronavirus State and Local Fiscal Recovery Funds*. Subsequently, OCFO adjusted the SEFA to reflect the actual amount of expenditures incurred for the program.

Questioned Costs - None.

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

Effect - OCFO is not in compliance with the stated provisions. Failure to properly review and support expenditures can result in noncompliance with laws and regulations along with loss of funding.

Cause - OCFO did not appear to have adequate policies and procedures in place to ensure accuracy of the SEFA.

Recommendation - We recommend that OCFO adhere to instituted policies and procedures to ensure the accuracy of the SEFA.

Related Noncompliance - Noncompliance.

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Views of Responsible Officials and Planned Corrective Actions - OCFO concurs with the finding. In the compilation and reconciliation of the SEFA, the PAYGO ARPA Local Revenue Replacement expenditures component was inadvertently included in the draft District fiscal year 2022 SEFA presented to the external auditors. 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, 2022

Finding Number: 2022-007
Prior Year Finding Number: 2021-008
Compliance Requirement: Equipment and Real Property Management

Program:

U.S. Department of Education

Government Department/Agency:

District of Columbia Public Schools

COVID-19 - Education Stabilization Fund
Elementary and Secondary School Emergency Relief (ESSER)
Fund
ALN: 84.425D
Award #: S425D210034
Award Year: 01/05/2021 - 09/30/2022

COVID-19 - Education Stabilization Fund
American Rescue Plan - Elementary and Secondary Schools
Emergency Relief Fund (ARP-ESSER)
ALN: 84.425U
Award #: S425U210034-21A
Award Year: 03/24/2021 - 09/30/2023

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.

Additionally, per the Uniform Guidance in 2 CFR Section 200.313, *Equipment*, property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the federal award identification number), who holds title, the acquisition date, cost of the property, percentage of federal participation in the project costs for the federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sales price of the property.

Further, a physical inventory of the property must be taken and the results reconciled with the property records at least once every two years (2 CFR section 200.313(d)(2)).

Condition - We noted that DCPS has a policy to track and maintain a list of equipment purchased using federal funds with a single unit cost of \$200 or more; and to conduct periodic equipment inventory count twice a year. Of the 56 out of 60 samples tested for equipment real property management requirements, we noted that:

- (1) Equipment purchased using federal funds with a single unit cost of \$200 or more is tracked in the TIPWeb-IT system; however, there is no linkage between assets tracked in TIPWeb-IT and the funding source or Purchase Order. As a result, we were not able to verify that the equipment purchased using federal funds was being tracked in the TIPWeb-IT system.
- (2) There is no separate listing of equipment purchased using federal funds being maintained.
- (3) No physical inventory count was performed for equipment purchased using federal funds in 2022.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2022

Questioned Costs - Not determinable.

Context - This is a condition identified per review of District of Columbia Public School (DCPS)'s compliance with the specified requirements using a statistically valid sample.

Effect - There is a risk that inadequate recordkeeping of equipment could lead to misappropriation of assets and noncompliance with Federal regulations resulting in a return of Federal awards received.

Cause - Due to a lack of linkage between procurement systems and asset management systems and COVID related concerns, DCPS was unable to adequately support compliance with its policies and procedures regarding monitoring of equipment acquired with Federal funds.

Recommendation - We recommend that DCPS implement policies, procedures and controls that will ensure that equipment purchased using federal funds are tracked and maintained, in order to adhere to Federal regulations related to equipment and its related maintenance.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The District of Columbia Public School (DCPS) agrees with the conditions and recommendations of this finding. While DCPS has implemented and follows stringent asset procurement and management policies, we have adopted separate systems to track the purchasing, receiving, and the lifecycle of assets. The Procurement and ERP systems, PASS/SOAR are used to track purchases of assets, while the Warehouse receiving system captures a record of assets received by DCPS. The DCPS's Asset Management System, TIPWeb tracks a device throughout its lifecycle (deployment/assignment, condition, location, disposal, etc.). This split system functionality contributes to the conditions noted in the audit 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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Finding Number: 2022-008
Prior Year Finding Number: 2021-010
Compliance Requirement: Reporting

Program:

U.S. Department of Education

Government Department/Agency:

University of the District of Columbia

COVID-19 - Education Stabilization Fund
Higher Education Emergency Relief Fund (HEERF) Student Aid
Portion
ALN: 84.425E
Award #: P425E201913 - 20B
Award Year: 04/24/2020 - 06/30/2023

COVID-19 - Education Stabilization Fund
HEERF Institutional Aid Portion
ALN: 84.425F
Award #: P425F202580 - 20B
Award Year: 05/07/2020 - 06/30/2023

COVID-19 - Education Stabilization Fund
HEERF Historically Black Colleges and Universities (HBCUs)
ALN: 84.425J
Award #: P425J200098 - 20C
Award Year: 05/01/2020 - 06/30/2023

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.

There are three components to reporting for HEERF: 1) public reporting on the (a)(1) Student Aid Portion; 2) public reporting on the (a)(1) Institutional Portion (a)(2) and (a)(3) subprograms (Quarterly Reporting Form), as applicable; and 3) the annual report.

The CARES Act 18004(e) and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) 314(e) requires an institution receiving funds under HEERF I and HEERF II to submit a report to the secretary, at such time in such a manner as the secretary may require. While ARP does not explicitly identify procedures by which institutions must report on their uses of HEERF grant funds, Education Department exercises this reporting authority under 2 CFR section 200.328 and 2 CFR section 200.329.

Condition - During our testing of the quarterly public reporting requirements for HEERF Student Aid Portion and HEERF Institutional Portion, we noted the following:

- For three (3) out of six (6) reports, University of the District of Columbia (UDC) was not able to provide evidence of the timely posting of the quarterly public reports to the UDC website because the webmaster's web posting audit log, which expires after 60 days, had not been retained by UDC.

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- For three (3) out of six (6) reports, UDC was not able to provide evidence that the quarterly public reports were reviewed prior to posting to the UDC website because the evidence had not been retained by UDC.

UDC implemented its corrective action plan on June 30, 2022, and the exceptions identified above relate to reporting transactions made prior to the above-mentioned implementation date. We also examined one report made post the above-mentioned implementation date and we noted that UDC had kept all evidence of review of the report and the evidence of the report being published in the UDC website.

Questioned Costs - None.

Context - This is a condition identified per review of UDC's compliance with specified reporting requirements related to the program using a statistically valid sample.

Effect - Without adequate controls in place to ensure that reports are posted timely and proof that the reports were reviewed leads to noncompliance of the reporting requirements under the program.

Cause - UDC does not have adequate controls in place to ensure that documents are maintained related to the review and the timely posting of reports to the UDC website.

Recommendation - We recommend for UDC to continue to maintain documentation of the timely submission of reports and proof of review of reports as required to ensure compliance with reporting requirements.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - UDC OCFO agrees with the conditions and recommendations of this finding. As noted in the condition above, UDC implemented corrective action to remediate the conditions and recommendations reported in the prior year when findings were issued. 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, 2022

Finding Number: 2022-009
Prior Year Finding Number: 2021-011
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 (DC Health)

Immunization Cooperative Agreements

ALN: 93.268

Award #: 1 NH23IP922596-02-02 to NH23IP922596-02-11

Award Year: 08/01/2019 - 06/30/2024

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, 2022

- (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 the District Department of Health (DC Health) continued to allocate payroll expenditures to the Immunization Cooperative Agreements (ICA) program during fiscal year 2022 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, 11 out of 60 sampled payroll items tested for the ICA grant were recorded based on estimated hours and not actual hours.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DC Health's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the ICA program in fiscal year 2022 were \$2,646,210.

Effect - DC Health was unable to demonstrate that the payroll expenditures charged to the ICA 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 - DC Health did not have policies and procedures in place to review and reconcile the estimated amounts of payroll expenditures charged to the ICA program to the actual expenditures incurred. Per corrective action plans and status updates submitted by DC Health to BDO in fiscal year 2022, significant milestones have been achieved however due to several change management tasks, the corrective action plan is still progressing into fiscal year 2023 and is expected to fully implement by September 30, 2023.

Recommendation - We recommend that DC Health 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 District Department of Health (DC Health) concurs with the finding, causes and recommendations cited in the fiscal year 2022 single audit for the Immunization Cooperative Agreements (ICA) program. The current corrective action plan (CAP), originating from the prior year's finding had been actively implemented in fiscal year 2022 and reached significant milestones. DC Health asserts that while a process was implemented to obtain a regular schedule of payroll and budget- to-actual data for personnel, and supervisors were provided a tool and process for delivering "time and effort certifications", there were still some errors and

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Schedule of Findings and Questioned Costs Year Ended September 30, 2022

omissions. DC Health concurs with the auditor on the need to continue implementation of the current CAP, but DC Health will modify processes and tools to ensure that there is the required periodic comparison of actual costs to the budgeted costs of personnel per the requirements of 2 CFR 200.430. Contributing factors were delays in distributing and receiving the required certifications, provision of technical assistance and training, and managing manual errors. Additionally, there were missing certifications due to a large turnover of staff, including many supervisors assigned to complete time and effort certification forms. In fiscal year 2022, reporting templates and reporting repositories were being revised and further developed and continued in fiscal year 2023.

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, 2022

Finding Number: 2022-010
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
Temporary Assistance for Needy Families (TANF)
ALN: 93.558
Award #: Various
Award Year: 10/01/2021 - 09/30/2022

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 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."

Per District Personnel Issuance No. 2019-07 (Approval Required - page 10) - "Overtime work must be officially ordered and approved in advance. Agency heads and their designees are authorized to order and approve overtime work provided the agency has sufficient funding available. Overtime should be approved using DCSF No. 11B-12, Request for Authorization of Overtime Work. However, when responding to an immediate operational need, pre-approval may be memorialized in any written form, such as e-mail, and followed-up with the official overtime approval. Completed overtime forms and any supporting documentation should be submitted to the employee's timekeeper for processing."

Condition - We noted that for three (3) out of a sample of 25 employees tested, although the employee's timesheet was approved by the supervisor, DHS/ESA was unable to provide documentation that the overtime hours worked by the employee during the selected payperiods were preapproved.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DHS/ESA's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the TANF program in fiscal year 2022 were \$15,092,248.

Effect - DHS/ESA was unable to demonstrate that overtime charged to the federal program was approved in advanced in accordance with the internal policies and procedures of the agency.

Cause - DHS/ESA did not follow its own internal controls and policies and procedures to ensure that authorization forms evidencing the preapproval of overtime are obtained and maintained.

Recommendation - We recommend that DHS/ESA follow its own policies, procedures and controls to ensure that pre-authorization of overtime are obtained and maintained.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with 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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Finding Number: 2022-011
Prior Year Finding Number: 2021-014
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Temporary Assistance for Needy Families (TANF)

ALN: 93.558

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

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.

For TANF, 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.”

For the Pandemic Emergency Assistance Fund (PEAF), per TANF-ACF-IM-2022-01 (Guidance for Use of the Pandemic Emergency Assistance Fund Appropriated in the American Rescue Plan (ARP) Act of 2021 (Pub. L. 117-2); Accompaniment to ACF-IOAS-DCL-22-01) “For the purposes of the Pandemic Emergency Assistance Fund, Non-Recurrent, Short Term (NRST) benefits mean cash payments or other benefits that meet the regulatory definition (45 CFR 260.31(b)(1)), but are limited to those that fall into the specific expenditure reporting category mentioned in the legislation (line 15 of the ACF-196R (PDF), the state financial reporting form for the TANF program). In other words, for this fund, NRST benefits, like all NRSTs under TANF, must:

- be designed to deal with a specific crisis situation or episode of need;
- not be intended to meet on-going needs; and
- not extend beyond four months.

And (as explained in the instructions for reporting on line 15 of the ACF-196R) NRSTs paid for with PEAFF funds:

- must only include expenditures such as emergency assistance and diversion payments, emergency housing and short-term homelessness assistance, emergency food aid, short-term utilities payments, burial assistance, clothing allowances, and back-to-school payments; and
- may not include tax credits, childcare, transportation, or short-term education and training.

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In addition, “The recipients of PEAFF-funded NRSTs must be needy families with children but they do not necessarily have to be eligible for TANF cash assistance. A grantee has the flexibility to determine what needy means for each NRST and may wish to set a higher standard than it does for TANF cash assistance, such as aligning with SNAP or Medicaid income eligibility criteria.”

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 2022 to test DHS’ compliance with TANF eligibility requirements. We noted the following:

- For one (1) out of 60, we noted that the application/recertification submitted on April 19, 2022, as identified in DCAS, could not be located in DIMS. We were therefore unable to test the following:
 - There was a completed and signed application that agreed to the information in DCAS: household composition, income, proof of residency, and Social Security Numbers for all individuals included on the application.
 - The family included a minor child who lives with a parent or other adult caretaker relative, or pregnant woman.
 - The family met state’s income requirements to be considered eligible as financially “needy”. Only the financially “needy” are eligible for services, benefits, or “assistance”. Financially “needy” for TANF and MOE purposes means financial deprivation, i.e., lacking adequate income and resources. For example, a needy family or a needy parent is one who is financially eligible according to the State’s quantified financial eligibility criteria.
 - Assistance was not provided to an individual who was under age 18, was unmarried, had a minor child at least 12 weeks old, and had not successfully completed high school or its equivalent unless the individual either participates in education activities directed toward attainment of a high school diploma or its equivalent, or participates in an alternative education or training program approved by the District.
 - Assistance was not provided to an unmarried individual under 18 caring for a child, if the minor parent and child are not residing with a parent, legal guardian, or other adult relative, unless one of the statutory exceptions applies (42 USC 608(a)(5)).
 - Assistance was not provided for a minor child who had been or was expected to be absent from the home for a period of 45 consecutive days or, at the option of the State, such period of not less than 30 and not more than 180 consecutive days unless the State grants a good cause exception, as provided in its State Plan.
 - Assistance was not provided for an individual who was a parent (or other caretaker relative) of a minor child who fails to notify the State agency of the absence of the minor child from the home, as in paragraph e. immediately above, within five days of the date that it becomes clear to that individual that the child will be absent for the specified period of time (42 USC 608(a)(10)(C)).
 - 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

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- 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.
- 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.
 - An individual convicted under Federal or State law of any offense which is classified as a felony and which involves the possession, use, or distribution of a controlled substance (as defined the Controlled Substances Act (21 USC 802(6)) is ineligible for assistance if the conviction was based on conduct occurring after August 22, 1996. A State shall require each individual applying for TANF assistance to state in writing whether the individual or any member of their household has been convicted of such a felony involving a controlled substance. However, a State may by law enacted after August 22, 1996, exempt any or all individuals from this prohibition or limit the time period that this prohibition applies to any or all individuals 21 USC 862a).
 - Qualified aliens, as defined at 8 USC 1641b (unless exempt) entering the United States on or after August 22, 1996, who were not eligible for Federal public benefits, as defined in 8 USC 1611(c), for a period of five years beginning on the date of the alien's entry into the United States, unless they met an exception at 8 USC 1612(b)(2) or 1613 did not receive benefits.
 - Verified that for any TANF recipient that received subsidized child care, the District ensured that a completed application was submitted by the applicant prior to receiving the child care subsidy.
- For ten (10) 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. In addition, for two (2) of these samples, DHS was unable to provide support that would allow us to test 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.
 - For one (1) out of 60, we noted that the application consisted of a household comprised of 1 adult and 2 children but the amount paid was only \$452 (not \$665). Further review shows that it is an only child case (as one child did not meet school attendance requirement); however, the household was paid \$452 instead of \$418. DHS/ESA was unable to determine why the amount reported did not agree with the maximum amount for one individual.

The questioned costs for the above issues amounted to \$44,067, which represent 14.7% of the total eligibility amounts tested related to the 60 sampled items of \$299,727.

In addition, during our testing over beneficiary eligibility compliance requirements of the PEAFF program for TANF, we selected a sample of 60 beneficiaries in fiscal year 2022 to test DHS' compliance with PEAFF eligibility requirements (50 of the TANF Eligibility sample customers that received PEAFF and 10

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additional sample customers that received PEAf). We noted the following for the 50 samples already tested for TANF:

- For one (1) out of 50, we noted that DHS/ESA was unable to locate the correct TANF application. We were therefore unable to test the following:
 - A completed and signed application existed and agreed the information in DCAS for: household composition, income, proof of residency, and Social Security Numbers for all individuals included on the application, and
 - Whether the family met state's income requirements to be considered eligible as financially "needy". Only the financially "needy" are eligible for services, benefits, or "assistance". Financially "needy" for TANF and MOE purposes means financial deprivation, i.e., lacking adequate income and resources. For example, a needy family or a needy parent is one who is financially eligible according to the State's quantified financial eligibility criteria.

We noted the following for the additional 10 samples tested for PEAf:

- For one (1) out of 10, we noted that per review of DCAS the client tested was identified as ineligible for TANF for 11/1/2020 to 11/1/2022 as household had no eligible members; however, we noted that the PEAf payment of \$1,038 was made to the customer during fiscal year 2022. DHS ESA was unable to support how eligibility was determined.

The questioned costs for the above issues for PEAf amounted to \$2,076, which represent 3.33% of the total eligibility amounts tested related to the 60 sampled items of \$62,288.

Questioned Costs - Known amount is \$46,143.

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 - DHS/ESA concur 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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Finding Number: 2022-012
Prior Year Finding Number: 2021-017
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

Temporary Assistance for Needy Families (TANF)

ALN: 93.558

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

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 261.60 (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:

- For eight (8) instances, we noted that although the hours reported met or exceeded the required work participation hours, and the customer met the requirement, DHS/ESA was unable to

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provide documentation to support the hours reported. Therefore, we were unable to confirm that approved hours were properly supported.

- For two (2) instances, we noted that although the hours reported met or exceeded the required work participation hours, the customer did not meet the requirement, and the hours reported did not agree with the recalculated hours.
- For eleven (11) instances, we noted that although the hours reported met or exceeded the required work participation hours, the hours reported did not agree with the projected hours for unsubsidized employment for the customer.
- For one (1) instance, we noted that although the participant had no recorded participation hours in CATCH and a medical letter of patient admission dated two months prior to the month selected stating the customer's inability to work, DHS/ESA was unable to provide documentation to support the hours reported on the ACF-199 report.
- For one (1) instance, we noted that the participant had no recorded participation hours in CATCH and had a child under one making her exempt from the work requirement. We noted we noted that although the hours reported met or exceeded the required work participation hours.

The information tested in our sample represents the underlying data used in Reporting for the 1st and 3rd quarters of fiscal year 2022. Consequently, DHS incorrectly reported data in the ACF-199 report for the 1st and 3rd quarters of fiscal year 2022.

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.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS agrees with the findings and will work with the DCAS and the Division of Innovation and Change Management (DICM) teams to mitigate the causes of the findings. These findings are mostly residual issues with the tables in DHS/ESA

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DCAS system.

- For the eight (8) cases, where DHS/ESA was unable to provide documentation to support the hours reported, customer participation hours were not updated/closed when employment ended so there were no supporting documents in DIMS. Customer did not have participation hours in CATCH however shown in DCAS.
- For the two (2) instances, where the hours reported did not agree with the recalculated hours, this is intentional, as it “preserves” capped federal hours. DHS is updating the work verification plan to document this.
- For the eleven (11) cases where the hours reported did not agree with the projected hours for unsubsidized employment for the customer. These were DCAS hours that were not updated timely in the employment record. Customer participation hours were not updated/closed when employment ended so there were no supporting documents in DIMS.
- For the one (1) instance, where DHS/ESA was unable to provide documentation to support the hours reported on the ACF-199 report. This was also a DCAS issue because the income evidence was not end dated once the employment evidence was end dated.
- For the one (1) instance where a customer had a child under one making her exempt from the work requirement. However, the hours reported met or exceeded the required work participation hours. Customer had participation hours in ACF when employed. Customer was exempt due to pregnancy for the report month/year however the employment hours were not end dated in the ACF.

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: 2022-013
Prior Year Finding Number: 2021-016
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 (TANF)

ALN: 93.558

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

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.”

For the Pandemic Emergency Assistance Fund (PEAF), per TANF-ACF-IM-2022-01 (Guidance for Use of the Pandemic Emergency Assistance Fund Appropriated in the American Rescue Plan (ARP) Act of 2021 (Pub. L. 117-2); Accompaniment to ACF-IOAS-DCL-22-01) “We remind grantees that the Income Eligibility Verification System (IEVS) does apply to the PEAF, as it is funded under Title IV-A; however, tribes are not subject to the IEVS requirements.”

Condition - During our test work of 60 cases selected to test the Special Tests and Provisions - Income Eligibility and Verification Systems (IEVS) for TANF, we noted that DHS was unable to provide sufficient documentation to support all eligibility determinations tested during the fiscal year 2022 audit. Specifically, out of the 60 beneficiary disbursements tested, we noted the following exceptions:

- For three (3) out of 60, DHS was unable to provide evidence of use of IEVS to determine eligibility.
- For one (1) out of 60, DHS did not provide evidence that Social Security monthly disability payment of \$758, was considered when determining eligibility and the related eligibility

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payments. Furthermore, DCAS sent request to the Social Security Administration and received a termination payment status code, however no reduction in benefit amount was made.

In addition, during our test work of 60 cases selected to test the Special Tests and Provisions - Income Eligibility and Verification Systems (IEVS) for PEAFF, we noted that DHS was unable to provide sufficient documentation to support all eligibility determinations tested during the fiscal year 2022 audit. Specifically, out of the 60 beneficiary disbursements tested, we noted the following exception:

- For three (3) out of 60, DHS did not provide evidence of use of IEVS to determine eligibility.

Questioned Costs - Not determinable.

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

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 - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS agrees with the finding in this report. DHS in collaboration with DHCF DCAS project teams is taking efforts to address the issues identified. 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: 2022-014
Prior Year Finding Number: N/A
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Low Income Home Energy Assistance

ALN: 93.568

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

Government Department/Agency:

Department of Energy and Environment
(DOEE)

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 OMB Compliance Supplement states that “Grantees may provide assistance to (a) households in which one or more individuals are receiving Temporary Assistance for Needy Families (TANF), Supplemental Security Income (SSI), Supplemental Nutrition Assistance Program (SNAP) benefits, or certain needs-tested veterans’ benefits; or (b) households with incomes which do not exceed the greater of 150 percent of the state’s established poverty level, or 60 percent of the state median income. Grantees may establish lower income eligibility criteria, but no household may be excluded solely on the basis of income if the household income is less than 110 percent of the state’s poverty level (42 USC 8624(b)(2)). Grantees must give priority to those households with the highest home energy costs or needs in relation to income and household size (42 USC 8624(b)(5)).”

Per 42 U.S. Code Section 8624(b)(2):

“The chief executive officer of each State shall certify that the State agrees to make payments under this subchapter only with respect to:

- (A) Households in which 1 or more individuals are receiving:
 - (i) Assistance under the State program founded under part A of the title IV of the Social Security Act;
 - (ii) supplemental security income payments under title XVI of the Social Security Act;
 - (iii) supplemental nutrition assistance program benefits under the Food and Nutrition Act of 2008; or
 - (iv) payments under section 1315, 1521, 1541, or 1542 of title 38, or under section 306 of the Veterans’ and Survivors’ Pension Improvement Act of 1978; or
- (B) Households with incomes which do not exceed the greater of:
 - (i) An amount equal to 150 percent of the poverty level for such State; or
 - (ii) An amount equal to 60 percent of the State median income.”

Condition - During our review of 60 eligibility samples, we noted the following exceptions:

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- For two (2) samples, the benefit paid to the participant was more than the actual benefit amount allowed per the benefit table. This was due to an error in the program database system, which resulted in the incorrect income being reported by the system.
- DOEE is not performing review of all individual's application. DOEE's policy is to perform secondary reviews of a minimum of 25% of all applications each fiscal year, as well as supervisors will conduct detailed reviews of 5 applications per processor per month, however, there is no documentation how these policies and procedures were actually implemented.

Questioned Costs - Not determinable.

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

Effect - Without proper review, inaccurate benefit amount is paid to the beneficiary which resulted in higher payment made.

Cause - It appears that DOEE's internal controls were not operating effectively over the eligibility household income calculation process which resulted in accurate amount being paid.

Recommendation - We recommend that DOEE strengthen their existing policies and procedures to ensure the review of the initial application household information including household incomes, household sizes, etc. are correctly recorded into the system based on supporting documentation. Further, proper supporting documentation should be put in place to document the department's control over review of applicant's benefit application.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DOEE agrees with the conditions and recommendations of this finding. DOEE is committed to operating an efficient and effective LIHEAP program in the District. DOEE notes that out of 60 samples reviewed, the eligibility criteria stated above was met as none of the households reviewed had incomes that exceeded 60 percent of the State median income per 42 U.S Code Section 8624(b)(2).

Vendor agreements are in place that require the refund of a benefit amount if the benefit cannot be applied to the account (due to moving, death, conversion to other heating or cooling source, or a payment made in error). DOEE has requested a refund from utilities of the two (2) samples in question.

The two (2) samples in question were a result of a database error generated after a benefit payment batching and not the result of inaccurate income input by the processor.

It is standard practice for DOEE to perform 1st level reviews of individual applications before, during and after certification. Twenty-five percent of secondary reviews are conducted by staff who did not process the application and are performed after the first review and captured by signature on one form within the database. Supervisory level reviews of 5 applications per processor per month is documented in our Operations Manual.

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, 2022

Finding Number: 2022-015
Prior Year Finding Number: N/A
Compliance Requirement: Matching, Level of Effort, Earmarking

Program:

U.S. Department of Health and Human Services

Low Income Home Energy Assistance

ALN: 93.568

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

Government Department/Agency:

Department of Energy and Environment
(DOEE)

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 Compliance Supplement on earmarking requirement, *a. Planning and Administrative Costs*, (1) No more than 10 percent of a state's LIHEAP funds for a federal fiscal year may be used for planning and administrative costs, including both direct and indirect costs. This limitation applies, in the aggregate, to planning and administrative costs at both the state and subrecipient levels. This cap may not be exceeded by supplementing with other federal funds (42 USC 8624(b)(9)(A); 45 CFR section 96.88(a)).

Energy Need Reduction Services - No more than 5 percent of the LIHEAP funds may be used to provide services that encourage and enable households to reduce their home energy needs and, thereby, the need for energy assistance. Such services may include needs assessments, counseling, and assistance with energy vendors (42 USC 8624(b)(16)).

Condition - During our review of two (2) samples, although DOEE met the earmarking requirement, there was no evidence of review was performed.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DOEE's compliance with specified requirements for earmarking calculations.

Effect - Without proper internal controls and policies and procedures in place to monitor and review, DOEE was not in compliance with the earmarking requirements.

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

Recommendation - We recommend that DOEE strengthen their existing policies and procedures to ensure the review of the earmarking calculations are performed. Further, proper supporting documentation should be put in place to document the department's control over review of such calculations.

Related Noncompliance - Noncompliance.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2022

Views of Responsible Officials and Planned Corrective Actions - DOEE 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, 2022

Finding Number: 2022-016
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

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

Foster Care - Title IV-E
ALN: 93.658
Award #: Various
Award Year: 10/01/2021 - 09/30/2022

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.

Based on CFSA's Human Resources Administration Issuance: HR-06-1 dated May 12, 2006, staff must seek and receive advance written approval prior to working overtime. It also indicate that in emergency situations requiring an immediate response, the employee shall make every reasonable attempt to obtain advance approval by an appropriate manager or supervisor.

Condition - During our review of the payroll process regarding the review and approval of time and attendance, we noted that the Agency was unable to provide documentation supporting the preapproval of overtime for three (3) employees.

Questioned Costs - Not determinable.

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 maintenance of records increase the risk of disagreements between employer and employee regarding the employee's correct payment.

Cause - CFSA did not have proper internal controls and policies and procedures in place to ensure that authorization forms evidencing the preapproval of overtime are maintained.

Recommendation - We recommend that CFSA strengthen its policies, procedures and controls to ensure that pre-authorization of overtime is maintained.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - CFSA concurs with the finding as stated. 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, 2022

Finding Number: 2022-017
Prior Year Finding Number: 2021-018
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Foster Care - Title IV-E

ALN: 93.658

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

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 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."

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 2022, the Foster Care program had total disbursements of \$2,851,787 for 3,754 maintenance payments. We selected a sample of 60 participants representing disbursed federal funds totaling \$47,395, we noted the following deficiencies:

- For one (1) of 60 samples, the redetermination form provided indicated that claim billed and included in the population and samples selected included amounts with eligibility status of "Eligible Not Reimbursable".
- For two (2) of 60 samples, CFSA was unable to provide documentation supporting that a child over the age of 18 was enrolled as a full-time student expected to complete secondary schooling or equivalent vocational or technical training.

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Schedule of Findings and Questioned Costs Year Ended September 30, 2022

- For seven (7) of 60 samples, CFSA did not always provide complete evidence of background checks such as criminal record checks and fingerprint-based checks from the national crime information databases.

These deficiencies represent 15% of the total disbursements tested.

Questioned Costs - Known amount is \$7,249.

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.

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 - CFSA concurs with the findings as stated. 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, 2022

Finding Number: 2022-018
Prior Year Finding Number: N/A
Compliance Requirement: Reporting

Program:

U.S. Department of Health and Human Services

Foster Care - Title IV-E

ALN: 93.658

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

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.

Condition - During our review and reconciliation of program expenditures charged to the grant, we noted that certain expenditures were inaccurately reported in fiscal year 2022. Per review of the general ledger, it was discovered that \$32,325 incurred from February 2018 through September 2020 were incorrectly reported in the SEFA.

Questioned Costs - Not determinable.

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

Effect - Without proper internal controls and policies and procedures in place to ensure that costs were properly reported in the SF-425, the Foster Care program expenditures were overstated. Lack of proper internal controls over the review of the financial report may lead to incorrect reporting of financial data.

Cause - CFSA overstated expenditures reported as a result of the inclusion of transactions that were incurred outside of the grant award reporting period. Thus, management did not have proper internal controls and policies and procedures in place to ensure that the SF-425 was properly reviewed prior to approval.

Recommendation - We recommend that CFSA strengthen its policies, procedures and controls to ensure the amounts reported in the SF-425 annual report are properly review prior to approval and submission to the federal agency.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - CFSA concurs with the finding as stated. 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, 2022

Finding Number: 2022-019
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

Government Department/Agency:

Department of Human Services (DHS)

Medicaid Cluster

ALN 93.775, 93.777, 93.778

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

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]
- (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-

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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 - During our review of 15 payroll transactions totaling \$84,519, we noted that for 1 of the 15 payroll transactions, the hourly and annual employee pay amount was not supported by the Personnel Action Form or the PeopleSoft payroll system. Department personnel could not explain the difference in pay between the amount noted on the Personnel Action form and the PeopleSoft Human Resources/Payroll System. In addition, management did not perform a reconciliation between the payroll amount in the PeopleSoft payroll system and the actual amount being paid to the employee.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DHS’ compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the Medicaid Program in fiscal year 2022 were \$48,126,394.

Effect - DHS was unable to provide support for the payroll expenditure charged to the Medicaid Program for fiscal year 2022.

Cause - DHS did not have policies and procedures in place to review and reconcile payroll expenditures posted in the PeopleSoft system with the pay amount identified in the Personnel Action Form. In addition, the payroll expenses charged to the Medicaid program were not accurately stated for fiscal year 2022.

Recommendation - We recommend that DHS implement policies and procedures to support payroll expenses charged to the Medicaid program. In addition, we recommend that DHS perform reconciliations of the employee’s pay noted on their Personnel Action Form to the payroll amount posted in the PeopleSoft payroll system.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS agrees with the finding that for one payroll transaction, the hourly and annual employee pay amount was not supported by the Personnel Action Form of the PeopleSoft payroll system. DHS agrees with the finding that DHS did not perform a reconciliation between the payroll amount in PeopleSoft payroll system and the actual amount being paid to the employee. 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, 2022

Finding Number: 2022-020
Prior Year Finding Number: 2021-020
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Medicaid Cluster

ALN: 93.775, 93.777, 93.778

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

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 2022 audit. Specifically, out of a sample of 132 participant files tested, we noted the following exceptions:

- For fourteen (14) participant files where ESA did not process the application within the required timeframe.
- For one (1) participant file, ESA did not verify the applicant’s Social Security Number.
- For two (2) participant files, ESA did not verify the applicant’s citizenship.

The Department of Health Care Finance, as the State Medicaid Agency, lacks a quality control oversight system to ensure that eligibility documentation and verification 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, 2022

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 applications are properly processed in accordance with Federal Regulations.

Recommendation - We recommend that ESA strictly implement internal control procedures to ensure that documentation is maintained to support the beneficiary determinations.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHCF and DHS concur with these 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, 2022

Finding Number: 2022-021
Prior Year Finding Number: N/A
Compliance Requirement: Special Tests and Provisions - Utilization Control and Program Integrity

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Health Care Finance
(DHCF)

Medicaid Cluster

ALN 93.775, 93.777, 93.778

Award #: Various

Award Year: 10/01/2021 - 09/30/2022

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.

Condition - During our testing of Utilization Control and Program Integrity for Quality Improvement Organization (QIO) invoices, for fourteen (14) out of forty (40) samples tested, we noted discrepancies between the price per review in the contract and the price per review in the actual vendor invoices, and such differences were not detected during the review of the invoice. This is an internal control deficiency.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of QIO contracts and vendor invoices using a statistically valid sample.

Effect - The review of these QIO invoices contracted price failed to properly detect the price variances. Control Deficiency noted.

Cause - DHCF did not appear to adhere to internal control procedures to ensure that contract prices and vendor invoices agree.

Recommendation - We recommend that DHCF implement internal control procedures to ensure that QIO invoices are properly reviewed and the amount in the contract agrees to the amount in the invoice.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHCF concurs with these 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, 2022

Finding Number: 2022-022
Prior Year Finding Number: 2021-021
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 (DC Health)

HIV Emergency Relief Project Grants

ALN: 93.914

Award #: 2 H89HA00012-32-00, 2 H89HA00012-31-00

Award Year: 03/01/2022 - 02/28/2025, 03/01/2021 - 02/28/2022

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, 2022

- (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 the District Department of Health (DC Health) continued to allocate payroll expenditures to the HIV Emergency Relief Project Grants (HIVER) program during fiscal year 2022 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, 41 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 DC Health's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the HIVER program in fiscal year 2022 were \$3,470,982.

Effect - DC Health 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 - DC Health 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 DC Health to BDO in fiscal year 2022, significant milestones have been achieved however due to several change management tasks, the corrective action plan is still progressing into fiscal year 2023 and is expected to fully implement by September 30, 2023.

Recommendation - We recommend that DC Health 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 District Department of Health (DC Health) concurs with the finding, causes and recommendations cited in the fiscal year 2022 single audit for the HIV Emergency Relief Project Grants (HIVER) program. The current corrective action plan (CAP), originating from the prior year's finding had been actively implemented in fiscal year 2022 and reached significant milestones. DC Health asserts that while a process was implemented to obtain a regular schedule of payroll and budget- to-actual data for personnel, and supervisors were provided a

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Schedule of Findings and Questioned Costs Year Ended September 30, 2022

tool and process for delivering “time and effort certifications”, there were still some errors and omissions. DC Health concurs with the auditor on the need to continue implementation of the current CAP, but DC Health will modify processes and tools to ensure that there is the required periodic comparison of actual costs to the budgeted costs of personnel per the requirements of 2 CFR 200.430. Contributing factors were delays in distributing and receiving the required certifications, provision of technical assistance and training, and managing manual errors. Additionally, there were missing certifications due to a large turnover of staff, including many supervisors assigned to complete time and effort certification forms. In fiscal year 2022, reporting templates and reporting repositories were being revised and further developed and continued in fiscal year 2023.

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, 2022

Finding Number: 2022-023
Prior Year Finding Number: 2021-023
Compliance Requirement: Reporting

Program:

U.S. Department of Homeland Security
Federal Emergency Management Agency (FEMA)

Government Department/Agency:

Homeland Security and Emergency
Management Agency (HSEMA)

Public Assistance - Presidentially Declared Disaster
ALN: 97.036
Award #: FEMA-4502-DR-DC and FEMA-3553-EM-DC
Award Year: 10/01/2021 - 09/30/2022

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 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 \$30,000 or more in federal funds in the FFATA Subaward Reporting System.

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.

Condition - Our examination of the program's reporting requirements identified that Homeland Security and Emergency Management Agency failed to collect and report information on subawards or amendments of \$30,000 or more in federal funds in the FFATA Subaward Reporting System to fulfil the FFATA requirements for the entire year under audit.

Questioned Costs - None.

Context - This is a condition identified per review of HSEMA's compliance with reporting requirements. No sampling was performed as no FFATA reporting was completed by HSEMA during the year under audit.

Effect - HSEMA is not in compliance with reporting requirements as it failed to provide evidence of identifying and reporting FFATA reporting requirements.

Cause - HSEMA did not have proper internal controls and policies and procedures in place to fulfill the FFATA reporting requirement.

Recommendation - We recommend that HSEMA should implement policies, procedures and controls that will ensure compliance with all the required laws, guidelines and requirement under the award.

Related Noncompliance - Noncompliance.

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Views of Responsible Officials and Planned Corrective Actions - HSEMA concurs with the substance of the finding. The FFATA report for this grant is currently incomplete. HSEMA has procedures in place to file FFATA reports and does so for the other grants it manages. 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, 2022

Finding Number: 2022-024
Prior Year Finding Number: N/A
Compliance Requirement: Data Collection Form and Single Audit Reporting Package

Programs:

ALN: 10.551, 10.561	Supplemental Nutrition Assistance Program Cluster
ALN: 10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster
ALN: 10.558	Child and Adult Care Food Program
ALN: 14.218	Community Development Block Grants/Entitlement Grants Cluster
ALN: 21.023	COVID-19 - Emergency Rental Assistance Program
ALN: 21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds
ALN: 84.027, 84.173	Special Education Cluster
ALN: 84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States
ALN: 84.425	COVID-19 - Education Stabilization Fund
ALN: 93.268	Immunization Cooperative Agreements
ALN: 93.498	COVID-19 - Provider Relief Fund
ALN: 93.558	Temporary Assistance for Needy Families
ALN: 93.568	Low Income Home Energy Assistance
ALN: 93.569	Community Services Block Grant
ALN: 93.658	Foster Care - Title IV-E
ALN: 93.775, 93.777, 93.778	Medicaid Cluster
ALN: 93.914	HIV Emergency Relief Project Grants
ALN: 97.036	Public Assistance - Presidentially Declared Disaster

Criteria - The Uniform Guidance in 2 CFR Section 200.512, *Report Submission*, states that the audit must be completed and the data collection form and reporting package must be submitted to the Federal Audit Clearinghouse (FAC) within the earlier of 30 calendar days after receipt of the auditor's report or nine (9) months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Condition - The District did not comply with the required submission date of the data collection form and reporting package to the FAC for the fiscal year ended September 30, 2022.

Questioned Costs - None.

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

Effect - The District could be exposed to a reduction or elimination of funds by the Federal awarding agencies.

Cause - The District did not comply with the controls in place to ensure that the reporting package was submitted to the FAC within the required timeframe.

Recommendation - We recommend that the District closely monitor and comply to the established controls to ensure the reporting package is submitted to the FAC annually within the required timeframe.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The District concurs with the auditor's finding. The delay in the report submission is due to unusual circumstances and events during the fiscal year. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Management's Section

GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF THE CHIEF FINANCIAL OFFICER



Glen Lee
Chief Financial Officer

Appendix A

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

Finding Number	Program Name & ALN	Type of Finding	Current Status
2021-001 <i>Prior Year Finding: 2020-002</i> DHS/DHCF 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 (2022-001). Reason for Recurrence: In fiscal year 2022, DHS identified incorrect SNAP benefits issued due to eleven (11) self-reported SNAP DCAS System compliance issues. Of the eleven (11) issues, seven (7) were corrected in a March 2023 DCAS release, two (2) of the identified issues have system fixes assigned with a to be determined release date, one (1) of the identified issues is not associated with a dollar amount and the District is currently operating under a waiver and one (1) of the identified issues has been fixed and is awaiting validation. In addition, the Office of Quality Assurance will conduct case reviews once system fixes are implemented to verify the issues have been corrected. FY 2022/2023 Corrective Action Plan: <u>For bullet point #1 of the findings noted:</u> <ul style="list-style-type: none">• Action/Phase: Request information from DCAS to

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</p> <ul style="list-style-type: none"> • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable. • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures. • Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring.

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>In March 2023, a request to run this report was made. The run took place in April 2023 and ultimately found that the report could not be derived. Ultimately the request/ticket below will be closed.</p> <p><u>For bullet point #2 of the findings noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency. • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable. • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<ul style="list-style-type: none"> • Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>DCAS system will be fixed no later than FY2024 Q3.</p> <p><u>For bullet point #3 of the findings noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency. • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable. • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Implementation of DCAS Release Part 2 was completed on March 26, 2023. The District requested FNS close this finding. <p>Implementation of DCAS Release Part 2 was completed on March 2023. The District is requesting that this finding be closed.</p> <p><u>For bullet point #4 of the findings noted:</u></p> <ul style="list-style-type: none"> Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency. Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency. Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>to resolve root cause(s) actions tested, as applicable.</p> <ul style="list-style-type: none"> • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures. • Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>The data needed from DCAS to determine the scope/magnitude has not yet been provided. However, DCAS considers this as a high priority ticket for Releases 4 and 5.</p> <p><u>For bullet point #5 of the findings noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency. • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>management prioritizes deficiency.</p> <ul style="list-style-type: none"> • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable. • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures. • Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>Implementation of DCAS Release Part 2 was completed on March 2023. The District request that FNS close this finding.</p> <p><u>For bullet point #6 of the findings noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Request information from DCAS to determine the magnitude of the deficiency.

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>Expected Outcome: Requested data/information is provided on the identified deficiency.</p> <ul style="list-style-type: none"> • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable. • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures. • Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>The District is requesting for FNS to close this finding.</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p><u>For bullet point #7 of the findings noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency. • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable. • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures. • Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>actions substantially reduce/eliminate the deficiency from occurring.</p> <p>Implementation of DCAS Release Part 2 was completed on March 2023. The District is requesting for FNS to close this finding.</p> <p><u>For bullet point #8 of the findings noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Create JIRA Ticket. Expected Outcome: JIRA ticket is created needed for DCAS to consider LOE and the technical and business requirements needed to implement technical changes. • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Functional requirements are defined to meet requirements. • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Functional requirements are coded, tested, and implemented in DCAS.

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>Staff trained on policy and a June 11, 2022, release date system changes.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>Implementation of DCAS Release Part 2 was completed in March 2023. The District is requesting for FNS to close this finding.</p> <p><u>For bullet point #9 of the findings noted:</u></p> <p>This item is not an ADP issue, though it is a procedural problem; it should not be kept on this list of ADP items and it will be fixed through procedural updates.</p> <ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Select sample of QC negative cases and DCAS data to review notices and case actions; determine primary issues contributing to non-compliance. Expected Outcome: Determination of all root causes. Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>to resolve root cause(s) actions tested, as applicable.</p> <ul style="list-style-type: none"> • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures. • Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>There are no updates to activity since last report. Once DPTQA completes data matches, DP&QA will begin work on evaluating the issue by reviewing a sample of FY2023 QC negative cases error element of notices and recently denied and terminated cases.</p> <p><u>For bullet point #10 of the findings noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: JIRA ticket is prioritized by ESA/DCAS. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency.

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>Expected Outcome: Functional requirements are defined to meet requirements.</p> <ul style="list-style-type: none"> • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Functional requirements are coded, tested, and implemented in DCAS. • Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>The District issued an annual attestation for SNAP implementation memo of section 4032 - Agricultural Act of 2014 on March 8, 2023, to FNS. On March 15, 2023, FNS notified the District that FNS validated the District's interim solution and found that the corrective action satisfies the federal requirements for the eDRS matches as required by Section 4032 and closed the finding. Three (3) new matches appeared on the daily report in the month of March 2023. The District has requested and received confirmation of the IPV disqualification from the other states, the sanctions have been imposed in DCAS and notices have been released to the customers. The District is requesting this finding be closed.</p> <p>For bullet point #11 of the findings</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p><u>noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: JIRA ticket is prioritized by ESA/DCAS. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Functional requirements are defined to meet requirements. • Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Functional requirements are coded, tested, and implemented in DCAS. <p>Policy, training, and process changes.</p> <ul style="list-style-type: none"> • Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>There should not be any overpayment or dollar value associated with this finding. While ABAWD functionality is not yet running in the eligibility system, there is no impact on customer benefits because DC has been</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>operating under an ABAWD waiver since 1996. DC can determine which customers would fall under ABAWD program rules and DC does report on these customers in an annual FNS report, as well.</p> <p>Partially Corrected: Start date: Previously started in September 2020 Estimated completion date: September 2024</p>
<p>2021-002 <i>Prior Year Finding: 2020-003</i> DHS/ OCFO/OFT</p>	<p>US Dept. of Agriculture Supplemental Nutrition Assistance Program Cluster</p> <p>10.551, 10.561</p>	<p>Special Tests and Provisions - EBT Card Security</p>	<p>Status: Finding repeated in the current year (2022-002).</p> <p>Reason for Recurrence: Several discrepancies are related to the case number format on both the DHS Photo ID Referral Form and the EBT Intake Form. The issue resulted in the failure to comply with the existing policies and procedures. DHS and OCFO will continue to work together, and with the Program staff, FIS, and UPO to ensure contractor policies and procedures are adhered to with the referral form and that newly updated UPO procedures to address the findings are implemented.</p> <p>FY 2022/2023 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. Quarterly management reviews of UPO practices have been conducted to ensure proper handling of DHS referral forms. OFT will ensure UPO up-holds policy and procedures that govern receiving

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>proper signature on the referral forms; this should mitigate errors that appear in the current process.</p> <ul style="list-style-type: none"> • All Intake Procedures and Processes found in the EBT Manual are followed thoroughly by all employees. UPO will continue to enforce the progressive disciplinary process for errors or omissions identified during daily operations. • The Division of Program Operations (DPO) along with the Office of Information Systems (OIS) are working to automate the Electronic Benefit Transfer (EBT) photo identification process. DPO will use the new EBT Portal to complete all photo identification referral online. This new process will be more streamlined and reduce any errors. <p>Partially Corrected: Start date: September 2020 Estimated completion date: September 2024</p>
2021-003 <i>Prior Year Finding: 2020-004</i> EOM	US Dept. of the Treasury COVID-19 - Coronavirus Relief Fund 21.019	Subrecipient Monitoring	<p>Status: Corrective action plan was implemented and is the subject of ongoing training and reinforcement in processes.</p> <p>Reason for Recurrence: EOM was in the midst of the new fiscal year grant cycle in response to the public health crisis in which the agency worked to address the urgent needs of the community as quickly as possible. These factors contributed directly to the reoccurrence as the agency worked to refine its practices and administer and monitor grants simultaneously.</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>FY 2022/2023 Corrective Action Plan: The EOM has implemented mandatory grants management trainings for staff executing the various aspects of the agency’s grants management programs with attention to uniformity, document retention, and mechanisms addressing the inability to provide specified compliance documents under the existing subrecipient protocol within the Agency. The agency has also worked to refine its workflow and ensure that documents will be readily available for conveyance upon request through the existing electronic monitoring platforms such as “Zoomgrants,” for which additional trainings have also been provided to ensure sufficiency of documentation as well as comprehension of the tools and applications available to the monitors. Compliance of course is always a work in progress as new staff join the team and new grantees adjust to our systems.</p> <p>Partially Corrected: Corrected and ongoing.</p>
2021-004 <i>Prior Year Finding: N/A</i> DHS	US Dept. of the Treasury COVID-19 - Emergency Rental Assistance Program 21.023	Eligibility	<p>Status: Finding repeated in the current year (2022-004).</p> <p>Reason for Recurrence: In January 2023, DHS conducted an in-depth review of the STAY DC program comparing every rental assistance payment made via the District’s financial management system to applications approved for payment by the STAY DC program. This process reviewed \$120.1M in FY22 STAY DC rental assistance payments and identified \$315.6K of payments made in error that were</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>not later refunded to the District. DHS will reclass all identified errored payments off of the ERA fund to Local funds by the closeout of FY23, September 30, 2023. DHS also completed a reconciliation of data reported to U.S. Treasury for ERA1 closeout reporting and ERA2 2023 Q2 reporting to ensure that no errored payments were included in reported data.</p> <p>FY 2022/2023 Corrective Action Plan: DHS will reach out to the four (4) STAY DC payees to formally request the return of improper payments to the District of Columbia. This will be tracked to ensure the return is recorded against ERA within the District’s financial system.</p> <p>To address any documentation gaps, DHS introduced new Standard Operating Procedures (SOPs) for Family Rehousing and Stabilization Program (FRSP) in FY23. The new SOP implements stricter internal control procedures, regular audits, and streamlining the eligibility determination process.</p> <p>The District will reclass all identified errored payments off of the ERA fund to Local funding by the closeout of FY23, September 30, 2023. DHS also completed a reconciliation of data reported to U.S. Treasury for ERA1 closeout reporting and ERA2 2023 Q2 reporting to ensure that no errored payments were included.</p> <p>Partially Corrected: Start date: January 2023 Estimated completion date: September 2023</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
2021-005 <i>Prior Year Finding: N/A</i> DHS	US Dept. of the Treasury COVID-19 - Emergency Rental Assistance Program 21.023	Reporting	<p>Status: Finding repeated in the current year (2022-005).</p> <p>Reason for Recurrence: In response to a similar finding for the FY21 ERA single audit where original submission data was overridden by formatting and field updates, DHS began saving screen shots of reported data within Treasury’s reporting portal. This will ensure that even if Treasury reporting portal functionality changes in the future, there is clear supporting documentation of the information submitted.</p> <p>This practice began in June 2022 and will continue for the duration of the ERA program, through ERA2 closeout reporting. The FY22 finding was for a report submitted in April 2022, before the FY21 single audit and Corrective Action Plan began.</p> <p>FY 2022/2023 Corrective Action Plan: In response to a similar finding for the fiscal year 2021 ERA single audit where original submission data was overridden by formatting updates, DHS began saving screen shots of reported data within Treasury’s reporting portal. This practice began in June 2022 and will continue for the duration of the ERA program, through ERA2 closeout reporting. This will ensure that even if Treasury reporting portal functionality changes in the future, there is clear supporting documentation of the information submitted.</p> <p>Corrected: Completed in June 2022</p>
2021-006	US Dept. of the Treasury	Period of Performance	Corrected.

Finding Number	Program Name & ALN	Type of Finding	Current Status
<p><i>Prior Year Finding: N/A</i> DMPED</p>	<p>COVID-19 - Coronavirus State and Local Fiscal Recovery Funds</p> <p>21.027</p>		
<p>2021-007 <i>Prior Year Finding: N/A</i> OSSE</p>	<p>US Dept. of Education DC School Choice Incentive Program</p> <p>84.370</p>	Reporting	Corrected.
<p>2021-008 <i>Prior Year Finding: N/A</i> DCPS</p>	<p>US Dept. of Education COVID-19 - Education Stabilization Fund Elementary and Secondary School Emergency Relief (ESSER) Fund</p> <p>84.425D</p> <p>COVID-19 - Education Stabilization Fund American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund (ARP-ESSER)</p> <p>84.425U</p>	Equipment and Real Property Management	<p>Status: Finding repeated in the current year (2022-007).</p> <p>Reason for Recurrence: The corrective action plan was not fully implemented by October 1, 2022, due to the amount of time required to make system updates within TIPWeb. The corrective action plan was implemented during FY 2023.</p> <p>FY 2022/2023 Corrective Action Plan: The DCPS corrective action plan includes the following:</p> <ul style="list-style-type: none"> • DCPS will establish a link between the various systems to ensure purchasing and receiving records are attached to individual asset tags or other identifiable information in our asset management system. Effective March 23, 2023, TIPWeb has been updated reflect these changes. <p>Fully Corrected: March 23, 2023</p>
<p>2021-009 <i>Prior Year Finding: N/A</i> OSSE</p>	<p>US Dept. of Education COVID-19 - Education Stabilization Fund</p>	Reporting	Corrected.

Finding Number	Program Name & ALN	Type of Finding	Current Status
	<p>Governors Emergency Education Relief (GEER) Fund</p> <p>84.425C</p> <p>COVID-19 - Education Stabilization Fund Elementary and Secondary School Emergency Relief (ESSER) Fund</p> <p>84.425D</p>		
<p>2021-010 Prior Year Finding: N/A UDC</p>	<p>US Dept. of Education COVID-19 - Education Stabilization Fund Higher Education Emergency Relief Fund (HEERF) Student Aid Portion</p> <p>84.425E</p> <p>COVID-19 - Education Stabilization Fund HEERF Institutional Aid Portion</p> <p>84.425F</p> <p>COVID-19 - Education Stabilization Fund HEERF Historically Black Colleges and Universities (HBCUs)</p> <p>84.425J</p>	<p>Reporting</p>	<p>Status: Finding repeated in the current year (2022-008).</p> <p>Reason for Recurrence: The exception was identified in FY2022 during FY2021 audit and reported to UDC in May 2022. It was already late for UDC to go back and correct those reports as the reports were already submitted and posted on our portal. UDC implemented its corrective action on June 30, 2022, and for all reports issued afterwards. The implementation was verified and confirmed by BDO auditors.</p> <p>FY 2022/2023 Corrective Action Plan: No action plan is required since UDC has already implemented corrective action to maintain evidence of submission of quarterly reports to the UDC webmaster. UDC also developed a sign-off coversheet to document evidence of review by the preparer, the reviewer and approver of the quarterly and annual reports.</p> <p>Fully Corrected: June 30, 2022</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
2021-011 <i>Prior Year Finding: N/A</i> DC Health	US Dept. of HHS Immunization Cooperative Agreements 93.268	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	<p>Status: Finding repeated in the current year (2022-009).</p> <p>Reason for Recurrence: In FY2022, DC Health continued to implement its corrective action plan to create a consistent and reliable process for obtaining quarterly time and effort certifications from supervisors responsible for directing activities and approving time for staff covered by this federal fund source. Office of Grants Management managed the process, updating the agency's SOP, uniform reporting templates and job tools; however, there were significant delays in getting these certifications done and done correctly. OGM staff was assigned a percentage of time to work on this process.</p> <p>Sampled employee records netted missing, late, or unsigned certifications. Factors contributing to delays and errors: (1) significant supervisor and employee staff turnover; (2) inconsistent scheduling of data report runs; (3) time burden of creating individual supervisory certification forms, which for Office of Grants Management is still a manual process of moving payroll and budget data into a single reporting template for each supervisor (IT solutions are being sought), and (4) need for additional and repeated training of supervisors.</p> <p>FY 2022/2023 Corrective Action Plan: Corrective action plan objectives are to have the following completed in fiscal year 2023: (1) a regular schedule of payroll data runs and reports of budget-to-actual time migrated to a certification platform managed by the Office of Grants Management, (2) full utilization of a</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>uniform navigable tool and one-stop document for supervisors to certify time and effort and to request next actions if actual costs do not align with personnel budgets, (3) to create an IT solution or mechanism to route and track submissions between supervisors, the Office of Grants Management and the Office of the Chief Financial Officer (OCFO), and (4) the SOP will also be updated to integrate any procedural changes resulting from full implementation.</p> <p>Partially Corrected: Start date: In progress since October 1, 2021 Estimated completion date: December 31, 2023</p>
<p>2021-012 <i>Prior Year Finding: 2020-005</i> DC Health</p>	<p>US Dept. of HHS Epidemiology and Laboratory Capacity for Infectious Diseases</p> <p>93.323</p>	<p>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</p>	<p>Status: Corrective action plan is still in process.</p> <p>Reason for Recurrence: This award was not audited for FY2022 Single Audit, but DC Health continued to implement the prior year's corrective action plan to address specific contributing factors, including: delays in distributing and receiving the required certifications from supervisors, reliance on a manual process, need for additional training for staff and the incidence of high staff turnover including supervisors of staff under this fund source.</p> <p>FY 2022/2023 Corrective Action Plan: Corrective action plan objectives are to have the following completed in FY2023: (1) a regular schedule of payroll data runs and reports of budget-to-actual time migrated to a certification platform managed by the Office of Grants Management, (2) full utilization of a uniform navigable</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>tool and one-stop document for supervisors to certify time and effort and to request next actions if actual costs do not align with personnel budgets, (3) to create an IT solution or mechanism to route and track submissions between supervisors, the Office of Grants Management and the Office of the Chief Financial Officer (OCFO), and (4) the SOP will also be updated to integrate any procedural changes resulting from full implementation.</p> <p>Partially Corrected: Start date: In progress since October 1, 2021 Estimated completion date: December 31, 2023</p>
2021-013 <i>Prior Year Finding: N/A</i> NFPHC (UMC)	US Dept. of HHS/HRSA COVID-19 - Provider Relief Fund 93.498	Reporting	Corrected.
2021-014 <i>Prior Year Finding: 2020-007</i> DHS/ESA	US Dept. of HHS Temporary Assistance for Needy Families (TANF) 93.558	Eligibility	<p>Status: Finding repeated in the current year (2022-011).</p> <p>Reason for Recurrence: Staff members failed to make proper eligibility determinations and properly maintain documentation. In addition, DHS is continuing to make improvements in processes related to ensuring that eligibility is determined accurately. The Self-Attested SNAP and TANF Supplemental Form has been included in the Integrated Application and on the online application through District Direct 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 a</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>place of residence to receive assistance from two or more states simultaneously. Internal case reviews occur monthly to ensure applications and supporting documentation are complete along with the Self-Attested SNAP and TANF Supplemental Form.</p> <p>FY 2022/2023 Corrective Action Plan: DHS Division of Program Operations (DHS/DPO) have embarked on a partnership with Office of Information Systems (OIS) and the Division of Innovation and Change (DICM) to create a unique identifier in DC Access System (DCAS) which will be utilized to properly associate case documents with the appropriate Integrated Case number in DIMS. This process will reduce and/or eliminate unassociated documents in DIMS.</p> <p>In addition, DPO/ESA and OIS will partner to conduct refresher training for staff on how to properly scan and tag case documents as well as how to conduct searches for case documents in DIMS.</p> <p>Partially Corrected: Start date: September 2020 Estimated completion date: September 2024</p>
2021-015 <i>Prior Year Finding: 2020-008</i> DHS	US Dept. of HHS Temporary Assistance for Needy Families (TANF) 93.558	Reporting	Corrected.
2021-016 <i>Prior Year Finding: 2020-009</i> DHS/ESA	US Dept. of HHS Temporary Assistance for Needy Families (TANF)	Special Tests and Provisions - Income Eligibility and Verification System	Status: Finding repeated in the current year (2022-013). Reason for Recurrence:

Finding Number	Program Name & ALN	Type of Finding	Current Status
	93.558		<p>DCAS could not review and compare information obtained from the Social Security Beneficiary and Earnings Data Exchange (BENDEX) interface against the information in the case file to determine whether it impacts the applicant's or recipient's eligibility. To remediate these issues, DHS has created remedy tickets for each instance to determine the root cause. Once the cause is discovered, a technology fix will be implemented.</p> <p>FY 2022/2023 Corrective Action Plan: The DCAS System is currently configured to receive the Title II benefit information via the SSA BENDEX periodic data match process. However, the Title II benefit information is shared with DCAS only when the benefit information with the SSA changes. In the scenario where a TANF benefit is certified on a new application, the BENDEX PDM process will not provide the Title II benefit information to DCAS. Hence, we have seen evidence of the data matches not happening up until the point when the benefit information recorded with SSA has changed.</p> <p>The SSA SolQi interface does provide a customer's Title II and Title XVI benefit information at the time of the initial application, however, this interface in DCAS is configured as a verification interface. In other words, if the customer has reported income from the Social Security Administration, then the DCAS System uses the data match with the SolQi interface to verify the information reported. If a verification is outstanding on the reported benefit from the SSA, and the information received from SolQi matches, then DCAS system is configured to systematically resolve</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>the verification. Hence, there has been evidence of the record received via SolQi, however, the record was not used to update the internal evidence which is used by the eligibility rules.</p> <p>DHCF DCAS teams are tracking system enhancements, logged in internal JIRA tickets - DSM-3185 and DSM-3186 to enhance DCAS' interface with SolQi to leverage the interface at initial application and during the recertification process to ensure that the DCAS System has the most up to date income information from SSA to determine eligibility. These tickets are currently scoped for the FNS-AWL-CAP-5 releases planned for fiscal year 2024.</p> <p>Partially Corrected: Start date: September 2020 Estimated completion date: September 2024</p>
<p>2021-017 <i>Prior Year Finding: 2020-010</i> DHS/ESA</p>	<p>US Dept. of HHS Temporary Assistance for Needy Families (TANF) 93.558</p>	<p>Reporting; Special Tests and Provisions - Penalty for Failure to Comply With Work Verification Plan</p>	<p>Status: Finding repeated in the current year (2022-012).</p> <p>Reason for Recurrence: There are three (3) issues that contribute to this finding.</p> <p>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 a clean and accurate file from DCAS to Q5i.</p> <p>The second issue is with documentation. DHS will continue to work with providers and case reviews to ensure consistency and accuracy across files. Enhanced quality assurance reviews will be conducted to monitor and track discrepancies</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>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.</p> <p>The third issue is verified hours in CATCH do not match reported hours on the ACF-199. The DHS continues to review systems' logic and amend the verification plan to comply with federal requirements.</p> <p>FY 2022/2023 Corrective Action Plan: This corrective action plan has multiple layers in which ESA will collaborate efforts between multiple units within DHS/ ESA that includes the Division of Customer Workforce, Employment and Training (DCWET), the Division of Program Operations (DPO), and DICM.</p> <p>The Office of Performance Monitoring (OPM) has a process in place to monitor and confirm the hours reported from CATCH. OPM Monitors will continue to randomly generate 60 sample cases from Q5i monthly, review them and if they find any discrepancies would refer them to either OWO, DPO, or TEP Providers for resolution.</p> <p>When OPM conducts their review of DCAS hours, and identifies income and hour differences, the Department of Program Operations (DPO) is informed and/or the Office of Work Opportunity (OWO) requesting their assistance with resolving the discrepancy. While this would be a short-term solution it will go a long way to resolving some of the discrepancies in reported work hours that are being transmitted to Q5i.</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>The Office of Work Opportunity (OWO) conducts outreach to customers come in for assessment and assignment to a TEP Providers. This process would eliminate instances where hours found in the DCAS system is unknown to the CATCH system.</p> <p>ESA will work with DCAS to enhance the system to tie the income evidence in the income support case to the employment evidence in the person record to allow the employment hours to end date once the income evidence is end dated. This will automate the process by connecting the 2-step process into one task. This automation process would be a permanent solution to curbing stale of unsubstantiated hours from migrating to Q5i. Once the system enhancement is in place, training will be conducted for all DPO Social Service Representatives on the DCAS screens which require action to confirm employment.</p> <p>Partially Corrected: Start date: September 2019 Estimated completion date: September 2024</p>
<p>2021-018 <i>Prior Year Finding: 2020-012</i> CFSA</p>	<p>US Dept. of HHS Foster Care - Title IV-E 93.658</p>	<p>Eligibility</p>	<p>Status: Finding repeated in the current year (2022-017).</p> <p>Reason for Recurrence: For eligibility related to judicial determinations of reasonable efforts toward permanency, there is no recurrence in fiscal year 2022 audit. The fiscal year 2021 findings were related to pandemic-era scheduling delays at the DC Family Court that have since been rectified. This was completed in July 2022.</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>For eligibility related to child care provider licenses, there is no recurrence in fiscal year 2022 audit. CFSA gathers current licenses of all MD-based child care providers, and will resolve a backlog of MD-based child care providers for whom we continue to gather current licensure. This was completed in July 2022.</p> <p>For eligibility related to foster care provider background checks, the corrective action for the FY 2021/2022 finding, which had to do with out-of-state restrictions on information sharing of criminal and child protection checks, remains in process. We've temporarily worked through the restrictions with our Maryland based partners in the meantime, which is why the issue did not recur.</p> <p>FY 2022/2023 Corrective Action Plan: <u>For bullet point #1 of the findings noted:</u></p> <p>This appears to be a data entry error that occurred during the eligibility team's preparation for the single audit. The room & board costs that occurred during the erroneous "Eligible Not Reimbursable" period on the redetermination form were claimed to title IV-E in real time during CFSA's quarterly claiming process. The Supervisory Eligibility Specialist has already begun a 10% quarterly quality review process of all eligibility determinations.</p> <p><u>For bullet point #2 of the findings noted:</u></p> <p>The youths in question were enrolled in high school at the start of the school year (and reflected as such in the FACES system) but were actually chronically truant. CFSA's Business</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>Services Administration and the Office of Youth Empowerment have implemented a joint quarterly review of the educational/employment/incapacity status of 18-to-21-year-old youth who are IV-E eligible to ensure that they meet federal requirements to support IV-E claims on their behalf.</p> <p><u>For bullet point #3 of the findings noted:</u></p> <p>The issues with background checks pertained to “other adults residing in the home” who were not the licensed foster parents. The corrective action going forward is to produce source documentation during the audit that identifies the household composition of the foster family home so that the auditors have a clear picture of those who are adults and therefore require evidence that background checks were completed satisfactorily for IV-E eligibility purposes. CFSA will include the sections of the applications/re-applications for foster family home licensure, as appropriate, into the digital catalogue of readily available licensure documentation available for audit retrieval. These documents corroborate household composition for the purpose of identifying who, within the household, requires background checks.</p> <p>Partially Corrected: Start date: September 30, 2022 Estimated completion date: December 31, 2023</p>
2021-019 Prior Year Finding: 2020-014 DHCF	US Dept. of HHS Medicaid Cluster 93.775, 93.777, 93.778	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Corrected.

Finding Number	Program Name & ALN	Type of Finding	Current Status
<p>2021-020 Prior Year Finding: 2020-015 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 (2022-020).</p> <p>Reason for Recurrence: Issue recurrence is primarily attributable to continued untimely action by the case workers (i.e., cases not fully processed within the 45-day threshold). The District will take corrective actions, outlined below, to address ongoing non-compliance.</p> <p>FY 2022/2023 Corrective Action Plan: <u>For bullet point #1 of the findings noted:</u></p> <p>Fourteen (14) of the cases were delayed because of caseworker inaction within 45 days. However, of those (14) cases, all were sent notices. There were system tickets created for multiple cases listed however they were created well after the 45 days. As a corrective action DHS will provide refresher training and reinforce oversight controls to ensure caseworkers and supervisors are processing applications within federally required timeframes.</p> <p>DHCF is working on enhancing the medical application in the District Direct resident portal to ensure a user-friendly experience for residents to submit applications online. As a result, we expect to see a decrease in delays to application processing as well as a decrease in caseworkers having to trigger notices as the online forum will automate the mailing of notices.</p> <p><u>For bullet point #2 of the findings noted:</u></p> <p>One (1) of the cases sighted for lack of verification of SSN was an</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>improper caseworker application of the death process. On 12/09/22 the agency received a death certificate for the beneficiary confirming the decease date of 11/26/22. An application was later received on 12/22/23 with no indication of need for retro- services. The application was improperly processed due to the death notification date. As a corrective action refresher training will be provided to caseworker to ensure the proper application of the death process.</p> <p><u>For bullet point #3 of the findings noted:</u></p> <p>One (1) of the cases sighted for lack of verification of SSN was an improper caseworker application of the death process. On 12/09/22 the agency received a death certificate for the beneficiary confirming the decease date of 11/26/22. An application was later received on 12/22/23 with no indication of need for retro- services. The application was improperly processed due to the death notification date. As a corrective action refresher training will be provided to caseworker to ensure the proper application of the death process.</p> <p>One (1) of the cases sighted for lack of verification was a result of improper application of COVID procedures. A request was made to the hub to match SSN and citizenship information attested to by the beneficiary. No match was returned by the hub; RFI /General communication was issued to request citizenship verification; no response was received however COVID PHE rules prohibited closure of case; eligibility was extended on the back end. Although the RFI /General communication was issued correctly,</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>the COVID process to clear the verification to prevent termination was not. The process to clear verifications was not applicable to SSN and Citizenship and this case should have been denied for failure to verify. Although COVID processes are no longer in place as a corrective action the district will incorporate the manual citizenship process into the refresher training related to beneficiaries whose hub ping returns as null.</p> <p>Partially Corrected: Start date: September 1, 2023 Estimated completion date: September 30, 2024</p>
<p>2021-021 <i>Prior Year Finding: 2020-017</i> DC Health</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 (2022-022).</p> <p>Reason for Recurrence: In FY2022, DC Health continued to implement its corrective action plan to create a consistent and reliable process for obtaining quarterly time and effort certifications from supervisors responsible for directing activities and approving time for staff covered by this federal fund source. Office of Grants Management managed the process, updating the agency's SOP, uniform reporting templates and job tools; however, there were significant delays in getting these certifications done and done correctly. OGM staff was assigned a percentage of time to work on this process.</p> <p>Sampled employee records netted missing, late, or unsigned certifications. Factors contributing to delays and errors: (1) significant supervisor and employee staff turnover; (2) inconsistent scheduling of data report runs; (3) time burden</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>of creating individual supervisory certification forms, which for Office of Grants Management is still a manual process of moving payroll and budget data into a single reporting template for each supervisor (IT solutions are being sought), and (4) need for additional and repeated training of supervisors.</p> <p>FY 2022/2023 Corrective Action Plan: Corrective action plan objectives are to have the following completed in fiscal year 2023: (1) a regular schedule of payroll data runs and reports of budget-to-actual time migrated to a certification platform managed by the Office of Grants Management, (2) full utilization of a uniform navigable tool and one-stop document for supervisors to certify time and effort and to request next actions if actual costs do not align with personnel budgets, (3) to create an IT solution or mechanism to route and track submissions between supervisors, the Office of Grants Management and the Office of the Chief Financial Officer (OCFO), and (4) the SOP will also be updated to integrate any procedural changes resulting from full implementation.</p> <p>Partially Corrected: Start date: In progress since October 1, 2021 Estimated completion date: December 31, 2023</p>
2021-022 <i>Prior Year Finding: 2020-018</i> HSEMA	US Dept. of Homeland Security FEMA COVID-19 - Public Assistance - Presidentially Declared Disaster 97.036	Activities Allowed or Unallowed and Allowable Costs/Cost Principles; Reporting	Corrected.

Finding Number	Program Name & ALN	Type of Finding	Current Status
<p>2021-023 Prior Year Finding: N/A HSEMA</p>	<p>US Dept. of Homeland Security FEMA COVID-19 - Public Assistance - Presidentially Declared Disaster</p> <p>97.036</p>	<p>Reporting; Subrecipient Monitoring</p>	<p>Status: Finding repeated in the current year (2022-023).</p> <p>Reason for Recurrence: HSEMA has procedures in place to file FFATA reports and does so for the other grants it manages. The Public Assistance grant is still missing some subrecipient information required to file the FFATA report in FSRS. Since the 2021 audit was completed, we have been collecting the new Universal Entity Identifier (UEI) information for the Public Assistance grant subrecipients to be able to enter their subaward information into the FSRS system. Some subrecipient UEI profile information in SAM.gov is incomplete or generates an error in the FSRS system preventing the filing of the FFATA report.</p> <p>FY 2022/2023 Corrective Action Plan: HSEMA is working with the subrecipients to get them to update their SAM.gov UEI profiles.</p> <p>Partially Corrected: Start date: December 31, 2022 Estimated completion date: September 30, 2023</p>
<p>2021-024 Prior Year Finding: N/A HSEMA</p>	<p>US Dept. of Homeland Security Homeland Security Grant Program</p> <p>97.067</p>	<p>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</p>	<p>Corrected.</p>
<p>2021-025 Prior Year Finding: N/A HSEMA</p>	<p>US Dept. of Homeland Security Homeland Security Grant Program</p> <p>97.067</p>	<p>Subrecipient Monitoring</p>	<p>Corrected.</p>

GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF THE CHIEF FINANCIAL OFFICER



Glen Lee
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
51	2022-001	<p>Michael Ribar (DPTQA) Stephanie Bloch (DICM)</p> <p>Alicia Porter (DPTQA) ESA Management</p> <p>Matthew McKearn (DPTQA)</p>	<p align="center">Completed</p> <p align="center">Completed</p> <p align="center">Completed</p>	<p>The DHS and DDCF DCAS team agree with the findings noted in this report. DHS self-reported these findings as part of the Agencies ongoing effort to maintain integrity with all eligibility determinations. The root cause for each of the eleven (11) issues with the ADP system for SNAP varied.</p> <p><u>For bullet point #1 of the findings noted:</u></p> <ul style="list-style-type: none"> • Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency. • Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency. • Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable.

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Stephanie Bloch (DICM) Byron McKie (Training-DPTQA)	This system issue was addressed in a technical release delivered on June 18, 2023.	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.
		Alicia Porter (DPTQA)	Q4 2023	<ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<p>In March 2023, a request to run this report was made. The run took place in April 2023 and ultimately found that the report could not be derived. Ultimately the request/ticket below will be closed.</p> <p><u>For bullet point #2 of the findings noted:</u></p> <ul style="list-style-type: none"> Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.
		Carla Drake (DPTQA) ESA Management	Completed	<ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency.
		Matthew McKearn (DPTQA)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Stephanie Bloch (DICM) Byron McKie (Training-DPTQA)	This system issue was addressed in a technical release delivered on June 18, 2023.	<p>team selects actions to resolve root cause(s) actions tested, as applicable.</p> <ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.
		Alicia Porter (DPTQA)	Q4 2023	<ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>DCAS system will be fixed no later than FY2024 Q3.</p> <p><u>For bullet point #3 of the findings noted:</u></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable.

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.
		Alicia Porter (DPTQA)	Completed	<ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Implementation of DCAS Release Part 2 was completed on March 26, 2023. The District requested FNS close this finding. <p>Implementation of DCAS Release Part 2 was completed on March 2023. The District is requesting that this finding be closed.</p> <p><u>For bullet point #4 of the findings noted:</u></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.
		Alicia Porter (DPTQA) ESA Management	Completed	<ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency.
		Matthew McKearn (DPTQA)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable.
		Stephanie Bloch (DICM) Byron McKie (Training-DPTQA)	This system issue was addressed in a technical	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Alicia Porter (DPTQA)	release delivered on June 18, 2023. Q4 2023	<p>measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>The data needed from DCAS to determine the scope/magnitude has not yet been provided. However, DCAS considers this as a high priority ticket for Releases 4 and 5.</p> <p><u>For bullet point #5 of the findings noted:</u></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable.
		Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Alicia Porter (DPTQA)	Completed	<p>measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>Implementation of DCAS Release Part 2 was completed on March 2023. The District request that FNS close this finding.</p> <p><u>For bullet point #6 of the findings noted:</u></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable.
		Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Alicia Porter (DPTQA)	Completed	<p>measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<p>The District is requesting for FNS to close this finding.</p> <p><u>For bullet point #7 of the findings noted:</u></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency. Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable.
		Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action.

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Alicia Porter (DPTQA)	Completed	<p>Expected Outcome: Management approves actions, actions implemented along metrics/measures.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>Implementation of DCAS Release Part 2 was completed on March 2023. The District is requesting for FNS to close this finding.</p> <p><u>For bullet point #8 of the findings noted:</u></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Create JIRA Ticket. Expected Outcome: JIRA ticket is created needed for DCAS to consider LOE and the technical and business requirements needed to implement technical changes.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Functional requirements are defined to meet requirements.
		Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action.

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		<p>Byron McKie (Training-DPTQA) JaJuan Nelson (Training-DCAS)</p> <p>Alicia Porter (DPTQA)</p>	<p>Completed</p> <p>Completed</p>	<p>Expected Outcome: Functional requirements are coded, tested, and implemented in DCAS.</p> <p>Staff trained on policy and a June 11, 2022, release date system changes.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>Implementation of DCAS Release Part 2 was completed in March 2023. The District is requesting for FNS to close this finding.</p> <p><u>For bullet point #9 of the findings noted:</u></p> <p>This item is not an ADP issue, though it is a procedural problem; it should not be kept on this list of ADP items and it will be fixed through procedural updates.</p>
		Alicia Porter (DPTQA)	September 2023	<ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Select sample of QC negative cases and DCAS data to review notices and case actions; determine primary issues contributing to non-compliance. Expected Outcome: Determination of all root causes.
		Alicia Porter (DPTQA)	November 2023	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable.
		Alicia Porter (DPTQA)	February 2023 (Not started)	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and

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		Alicia Porter (DPTQA)	2024	<p>measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Management approves actions, actions implemented along metrics/measures.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>There are no updates to activity since last report. Once DPTQA completes data matches, DP&QA will begin work on evaluating the issue by reviewing a sample of FY2023 QC negative cases error element of notices and recently denied and terminated cases.</p> <p><u>For bullet point #10 of the findings noted:</u></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: JIRA ticket is prioritized by ESA/DCAS.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Functional requirements are defined to meet requirements.
		Stephanie Bloch (DICM)	Interim solution (Completed). Long term solution: This is part of AWL CAP Release 4 and it is planned for	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Functional requirements are coded, tested, and implemented in DCAS.

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		Alicia Porter (DPTQA)	launch during FY23 (In progress). Completed	<ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>The District issued an annual attestation for SNAP implementation memo of section 4032 - Agricultural Act of 2014 on March 8, 2023, to FNS. On March 15, 2023, FNS notified the District that FNS validated the District's interim solution and found that the corrective action satisfies the federal requirements for the eDRS matches as required by Section 4032 and closed the finding. Three (3) new matches appeared on the daily report in the month of March 2023. The District has requested and received confirmation of the IPV disqualification from the other states, the sanctions have been imposed in DCAS and notices have been released to the customers. The District is requesting this finding be closed.</p>
		Stephanie Bloch (DICM)	Completed	<p><u>For bullet point #11 of the findings noted:</u></p> <ul style="list-style-type: none"> Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency. Expected Outcome: JIRA ticket is prioritized by ESA/DCAS.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency. Expected Outcome: Functional requirements are defined to meet requirements.

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		<p>Stephanie Bloch (DICM)</p> <p>Matthew McKearn (DPTQA) Carla Drake (DPTQA)</p> <p>Alicia Porter (DPTQA)</p>	<p>Implementation has been temporarily deprioritized until all the AWL CAP releases can go live. The code is ready and will be re-tested when it's time to launch.</p> <p>Will update once the release date has been prioritized.</p> <p>Overall Estimated Completion Date: September 30, 2024</p>	<ul style="list-style-type: none"> Action/Phase: Implement - Implement approved corrective actions and measure/metrics to monitor effectiveness of corrective action. Expected Outcome: Functional requirements are coded, tested, and implemented in DCAS. <p>Policy, training, and process changes.</p> <ul style="list-style-type: none"> Action/Phase: Monitor and Evaluation: Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring. <p>There should not be any overpayment or dollar value associated with this finding. While ABAWD functionality is not yet running in the eligibility system, there is no impact on customer benefits because DC has been operating under an ABAWD waiver since 1996. DC can determine which customers would fall under ABAWD program rules and DC does report on these customers in an annual FNS report, as well.</p>
54	2022-002	Valencia Gregory, Program Analyst	September 30, 2024	<p>The OCFO/OFT for DHS concurs with this finding.</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. Quarterly management reviews of UPO practices have been conducted to ensure proper handling of DHS referral forms. OFT will ensure UPO up-holds

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				<p>policy and procedures that govern receiving proper signature on the referral forms; this should mitigate errors that appear in the current process.</p> <ul style="list-style-type: none"> • All Intake Procedures and Processes found in the EBT Manual are followed thoroughly by all employees. UPO will continue to enforce the progressive disciplinary process for errors or omissions identified during daily operations. • The Division of Program Operations (DPO) along with the Office of Information Systems (OIS) are working to automate the Electronic Benefit Transfer (EBT) photo identification process. DPO will use the new EBT Portal to complete all photo identification referral online. This new process will be more streamlined and reduce any errors.
56	2022-003	Rob Jaber, Director OFNS, DCPS	<p>The policy will be implemented during SY2023-2024 for initial reviews commencing on August 28, 2023.</p> <p>A completion of the first uploads to be executed by the last day of the traditional school year on June 17, 2024.</p>	<p>DCPS agrees with the conditions and recommendations of this finding.</p> <p>The DCPS corrective action plan includes the following steps:</p> <p>While the meal program review process generally works well, it has become evident that there is a need to better capture completed reviews in addition to off-boarding staff from the FNS team. In this situation, a transition of staff and incomplete off boarding and incomplete uploading of the departing staff member's laptop was found to be the root cause for FNS' inability to produce the 2 missing reviews.</p> <p>Moving forward, FNS Staff will be completing a verified upload of reviews to the DCPS-FNS SharePoint site as each cycle is completed. Validation that the upload from each Field Specialist has been completed will flow from the FNS Field</p>

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				<p>Operations Specialist to the FNS Operations Manager. And a confirmation email will be sent from the FNS Operations Manager to the Specialist, Nutrition & Compliance who is accountable to OSSE. A copy of the communication will be maintained with the electronic file for ease of locating.</p>
58	2022-004	Noah Abraham, Interim FSA Administrator, DC Department of Human Services	September 30, 2023	<p>The Department of Human Services (DHS) agrees with the findings.</p> <p>DHS will reach out to the four (4) STAY DC payees to formally request the return of improper payments to the District of Columbia. This will be tracked to ensure the return is recorded against ERA within the District’s financial system.</p> <p>To address any documentation gaps, DHS introduced new Standard Operating Procedures (SOPs) for Family Rehousing and Stabilization Program (FRSP) in FY23. The new SOP implements stricter internal control procedures, regular audits, and streamlining the eligibility determination process.</p> <p>The District will reclass all identified errored payments off of the ERA fund to Local funding by the closeout of FY23, September 30, 2023. DHS also completed a reconciliation of data reported to U.S. Treasury for ERA1 closeout reporting and ERA2 2023 Q2 reporting to ensure that no errored payments were included.</p>
62	2022-005	Erin Given, Program Manager, DC Department of Human Services	Completed	<p>The Department of Human Services (DHS) concurs with the findings.</p> <p>In response to a similar finding for the fiscal year 2021 ERA single audit where original submission data was overridden by formatting updates, DHS began saving screen shots of reported data within Treasury’s reporting portal. This practice began in June 2022 and will continue for the duration of the ERA program, through ERA2 closeout reporting. This will ensure that even if Treasury reporting portal</p>

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				functionality changes in the future, there is clear supporting documentation of the information submitted.
64	2022-006	Tony The', Single Audit Coordinator	February 2024 - during the compilation of District's FY 2023 SEFAs	<p>OCFO concurs with the finding. In the compilation and reconciliation of the SEFA, the PAYGO ARPA Local Revenue Replacement expenditures component was inadvertently included in the draft District FY 2022 SEFA presented to the external auditors.</p> <p>The District SEFA Compilation Worksheet will be updated to include guidance on treatment of PAYGO FY 2023 ARPA Local Revenue Replacement expenditures (if any) to ensure they are not included in the draft FY 2023 SEFAs presented to the external auditors.</p>
66	2022-007	Crosby Boyd, Controller Cyrus Verrani, Chief of Data and Technology	Completed on March 23, 2023	<p>The District of Columbia Public Schools (DCPS) agrees with the conditions and recommendations of this finding.</p> <p>The DCPS corrective action plan includes the following:</p> <ul style="list-style-type: none"> • DCPS will establish a link between the various systems to ensure purchasing and receiving records are attached to individual asset tags or other identifiable information in our asset management system. Effective March 23, 2023, TIPWeb has been updated reflect these changes.
68	2022-008	Mitiku Shifa, UDC Controller)	Completed	<p>UDC OCFO agrees with the conditions and recommendations of this finding.</p> <p>No action is required since UDC has already implemented corrective action to maintain evidence of submission of quarterly reports to the UDC webmaster. UDC also developed a sign-off coversheet to document evidence of review by the preparer, the reviewer and approver of the quarterly and annual reports.</p>

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70	2022-009	Keith Fletcher, Interim Director and Chief Operating Officer, DC Health	September 30, 2023	<p>The District Department of Health (DC Health) concurs with the finding, causes and recommendations cited in the fiscal year 2022 single audit for the Immunization Cooperative Agreements (ICA) program.</p> <p>Corrective action plan objectives are to have the following completed in fiscal year 2023: (1) a regular schedule of payroll data runs and reports of budget-to-actual time migrated to a certification platform managed by the Office of Grants Management, (2) full utilization of a uniform navigable tool and one-stop document for supervisors to certify time and effort and to request next actions if actual costs do not align with personnel budgets, (3) to create an IT solution or mechanism to route and track submissions between supervisors, the Office of Grants Management and the Office of the Chief Financial Officer (OCFO), and (4) the SOP will also be updated to integrate any procedural changes resulting from full implementation.</p>
73	2022-010	Sherrie Benjamin, DHS-ESA Administrator and Debra Crawford, DHS-ESA Deputy Administrator	Completed on July 14, 2023	<p>The Department of Human Services (DHS) concurs with the finding.</p> <p>Moving forward, DHS will follow the guidance set forth by the District Personnel Manual (DPM) issuance regarding pre-approval documentation for overtime. The plan is as follows:</p> <ul style="list-style-type: none"> • An e-mail will be sent to senior leadership quarterly to remind staff of the requirement and to share with the respective division/office overtime approving officials regarding the written pre-approval documentation requirement, to include the link to the DPM issuance. • On a quarterly basis, select a random sample of staff working overtime. • E-mail the respective overtime approving officials to obtain copies of

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				<p>all the supporting documentation to confirm that the pre-authorization of overtime that has been worked is being completed.</p>
75	2022-011	Francine Miller, Deputy Administrator for the Division of Program Operations	September 30, 2024	<p>Department of Human Services (DHS)/Economic Security Administration (ESA) concur with the findings.</p> <p>DHS Division of Program Operations (DHS/DPO) have embarked on a partnership with Office of Information Systems (OIS) and the Division of Innovation and Change (DICM) to create a unique identifier in DC Access System (DCAS) which will be utilized to properly associate case documents with the appropriate Integrated Case number in DIMS. This process will reduce and/or eliminate unassociated documents in DIMS.</p> <p>In addition, DPO/ESA and OIS will partner to conduct refresher training for staff on how to properly scan and tag case documents as well as how to conduct searches for case documents in DIMS.</p>
79	2022-012	Brian Campbell, ESA Chief of Staff	September 30, 2024	<p>The Department of Human Services (DHS) agrees with the findings and will work with the DCAS and the Division of Innovation and Change Management (DICM) teams to mitigate the causes of the findings.</p> <p>This corrective action plan has multiple layers in which ESA will collaborate efforts between multiple units within DHS/ ESA that includes the Division of Customer Workforce, Employment and Training (DCWET), the Division of Program Operations (DPO), and DICM.</p> <p>The Office of Performance Monitoring (OPM) has a process in place to monitor and confirm the hours reported from CATCH. OPM Monitors will continue to randomly generate 60 sample cases from Q5i monthly, review them and if they find any discrepancies would refer them to either OWO, DPO, or TEP Providers for resolution.</p>

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				<p>When OPM conducts their review of DCAS hours, and identifies income and hour differences, the Department of Program Operations (DPO) is informed and/or the Office of Work Opportunity (OWO) requesting their assistance with resolving the discrepancy. While this would be a short-term solution it will go a long way to resolving some of the discrepancies in reported work hours that are being transmitted to Q5i.</p> <p>The Office of Work Opportunity (OWO) conducts outreach to customers come in for assessment and assignment to a TEP Providers. This process would eliminate instances where hours found in the DCAS system is unknown to the CATCH system.</p> <p>ESA will work with DCAS to enhance the system to tie the income evidence in the income support case to the employment evidence in the person record to allow the employment hours to end date once the income evidence is end dated. This will automate the process by connecting the 2-step process into one task. This automation process would be a permanent solution to curbing stale of unsubstantiated hours from migrating to Q5i. Once the system enhancement is in place, training will be conducted for all DPO Social Service Representatives on the DCAS screens which require action to confirm employment.</p>
83	2022-013	Stephanie Bloch-Newman, Deputy Administrator of Division of Innovation & Change Management	September 30, 2024	<p>The Department of Human Services (DHS) agrees with the finding in this report.</p> <p>The DCAS System is currently configured to receive the Title II benefit information via the SSA BENDEX periodic data match process. However, the Title II benefit information is shared with DCAS only when the benefit information with the SSA changes. In the scenario where a TANF benefit is certified on a new application, the BENDEX PDM process will not provide the Title II benefit information to DCAS. Hence, we have seen evidence of the data</p>

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				<p>matches not happening up until the point when the benefit information recorded with SSA has changed.</p> <p>The SSA SolQi interface does provide a customer’s Title II and Title XVI benefit information at the time of the initial application, however, this interface in DCAS is configured as a verification interface. In other words, if the customer has reported income from the Social Security Administration, then the DCAS System uses the data match with the SolQi interface to verify the information reported. If a verification is outstanding on the reported benefit from the SSA, and the information received from SolQi matches, then DCAS system is configured to systematically resolve the verification. Hence, there has been evidence of the record received via SolQi, however, the record was not used to update the internal evidence which is used by the eligibility rules.</p> <p>DHCF DCAS teams are tracking system enhancements, logged in internal JIRA tickets - DSM-3185 and DSM-3186 to enhance DCAS’ interface with SolQi to leverage the interface at initial application and during the recertification process to ensure that the DCAS System has the most up to date income information from SSA to determine eligibility. These tickets are currently scoped for the FNS-AWL-CAP-5 releases planned for fiscal year 2024.</p>
85	2022-014	Danielle Wright, Deputy Director	Completed	<p>DOEE agrees with the conditions and recommendations of this finding.</p> <p>DOEE proposes to strengthen its controls in the following manner:</p> <ul style="list-style-type: none"> DOEE’s third party database developer updated the code in fiscal year 2022 to prevent occurrences of incorrect benefit amounts generated due to an error in identifying correctly inputted income amounts. The overall operations and maintenance of the

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<p>eligibility systems ensure the code remains updated with accurate information.</p> <ul style="list-style-type: none"> In fiscal year 2022, DOEE implemented a quality assurance (Q/A) check of benefit payments to identify database errors and duplicate benefits before submitting benefit payments to Utility vendors. DOEE continues this process today to ensure that database errors are identified and addressed in a timely manner. DOEE's database developer will create and modify the second review report that is exportable to formats that can be read and understood and inclusive of all signed second application reviews. DOEE will conduct, and require participation by staff in, quarterly system demonstration and refresher trainings in order to strengthen existing policies and procedures to ensure the review of applications and household size are correctly recorded into the system.
87	2022-015	Danielle Wright, Deputy Director	Completed	<p>DOEE agrees with the conditions and recommendations of this finding.</p> <p>Beginning in May 2023, the Grants Management Specialist created a report that allows program and budget staff to review the year-to-date spending in the categories with earmarking limits, compare it to the limits based on the amount awarded by the grantor, and see the available balance in each category.</p>
89	2022-016	James J. Murphy, CFSA Business Services Administrator	September 30, 2023	<p>CFSA concurs with the finding as stated.</p> <p>In the three (3) instances of overtime payments in the sample, the employees in question were designated "on-call" staff during non-business hours. In the event of emergency situations involving child protection or child placement, the "on-call" staff are required to report to work to assist</p>

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				with resolution to the child-based emergency. Their overtime is essentially pre-approved by their management team. CFSA will orient staff to a uniform process to record and account for staff-specific, day-specific, and duration-specific instances of overtime. CFSA will train and monitor usage, and full implementation will occur by September 30, 2023.
90	2022-017	James J. Murphy, CFSA Business Services Administrator	<p>Completed</p> <p>September 30, 2023</p> <p>September 30, 2023</p>	<p>CFSA concurs with the findings as stated.</p> <p><u>For bullet point #1 of the findings noted:</u></p> <p>This appears to be a data entry error that occurred during the eligibility team’s preparation for the single audit. The room & board costs that occurred during the erroneous “Eligible Not Reimbursable” period on the redetermination form were claimed to title IV-E in real time during CFSA’s quarterly claiming process. The Supervisory Eligibility Specialist has already begun a 10% quarterly quality review process of all eligibility determinations.</p> <p><u>For bullet point #2 of the findings noted:</u></p> <p>The youths in question were enrolled in high school at the start of the school year (and reflected as such in the FACES system) but were actually chronically truant. CFSA’s Business Services Administration and the Office of Youth Empowerment have implemented a joint quarterly review of the educational/employment/incapacity status of 18-to-21-year-old youth who are IV-E eligible to ensure that they meet federal requirements to support IV-E claims on their behalf.</p> <p><u>For bullet point #3 of the findings noted:</u></p> <p>The issues with background checks pertained to “other adults residing in the home” who were not the licensed foster parents. The corrective action going forward is to produce source documentation during the audit that identifies the household</p>

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				composition of the foster family home so that the auditors have a clear picture of those who are adults and therefore require evidence that background checks were completed satisfactorily for IV-E eligibility purposes. CFSA will include the sections of the applications/re-applications for foster family home licensure, as appropriate, into the digital catalogue of readily available licensure documentation available for audit retrieval. These documents corroborate household composition for the purpose of identifying who, within the household, requires background checks.
92	2022-018	James J. Murphy, CFSA Business Services Administrator	December 31, 2023	CFSA concurs with the finding as stated. The \$32,325 in questioned costs were paid in fiscal year 2022, but for services that occurred prior to the grant period. This included \$17,360 for legal supports for families undergoing guardianship or adoption court proceedings that began prior to fiscal year 2020, but that culminated within the Funding Certainty Grant period. Because CFSA is unable to prorate the cost that fell within the grant period, CFSA's corrective action will be to make a negative adjustment for the entire amount of questioned costs to the fiscal year 2023 Funding Certainty Grant report (SF-425) within the December 31, 2023 submission to the HHS Administration for Children and Families (ACF).
93	2022-019	Marlene Akas, Chief Human Resources Officer	September 30, 2024	DHS agrees with the finding. DHS will institute a policy and procedure to support payroll expenditures. This will include pulling a sample on a quarterly basis to perform a reconciliation of employees' pay per the Personnel Action Form to the payroll amount posted in the PeopleSoft payroll system.
95	2022-020	Yamilka Ramos, DCAS Compliance Officer;	September 30, 2024	DHCF and DHS concur with the findings. <u>For bullet point #1 of the findings noted:</u>

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		Darrin Shaffer, Agency Fiscal Officer; Surobhi Rooney, Chief Compliance Officer		<p>Fourteen (14) of the cases were delayed because of caseworker inaction within 45 days. However, of those (14) cases, all were sent notices. There were system tickets created for multiple cases listed however they were created well after the 45 days. As a corrective action DHS will provide refresher training and reinforce oversight controls to ensure caseworkers and supervisors are processing applications within federally required timeframes.</p> <p>DHCF is working on enhancing the medical application in the District Direct resident portal to ensure a user-friendly experience for residents to submit applications online. As a result, we expect to see a decrease in delays to application processing as well as a decrease in caseworkers having to trigger notices as the online forum will automate the mailing of notices.</p> <p><u>For bullet point #2 of the findings noted:</u></p> <p>One (1) of the cases sighted for lack of verification of SSN was an improper caseworker application of the death process. On 12/09/22 the agency received a death certificate for the beneficiary confirming the decease date of 11/26/22. An application was later received on 12/22/23 with no indication of need for retro- services. The application was improperly processed due to the death notification date. As a corrective action refresher training will be provided to caseworker to ensure the proper application of the death process.</p> <p><u>For bullet point #3 of the findings noted:</u></p> <p>One (1) of the cases sighted for lack of verification of SSN was an improper caseworker application of the death process. On 12/09/22 the agency received a death certificate for the beneficiary confirming the decease date of 11/26/22. An application was later received on 12/22/23 with no indication of need for retro- services. The application was</p>

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				<p>improperly processed due to the death notification date. As a corrective action refresher training will be provided to caseworker to ensure the proper application of the death process.</p> <p>One (1) of the cases sighted for lack of verification was a result of improper application of COVID procedures. A request was made to the hub to match SSN and citizenship information attested to by the beneficiary. No match was returned by the hub; RFI /General communication was issued to request citizenship verification; no response was received however COVID PHE rules prohibited closure of case; eligibility was extended on the back end. Although the RFI /General communication was issued correctly, the COVID process to clear the verification to prevent termination was not. The process to clear verifications was not applicable to SSN and Citizenship and this case should have been denied for failure to verify. Although COVID processes are no longer in place as a corrective action the district will incorporate the manual citizenship process into the refresher training related to beneficiaries whose hub ping returns as null.</p>
97	2022-021	Surobhi Rooney, Chief Compliance Officer; Cavella Bishop, Program Manager (Clinicians, Pharmacy, and Acute Provider Services)	August 30, 2023	<p>DHCF concurs with these findings.</p> <p>At issue in this finding is a pricing discrepancy of .36 cents less per item than indicated in the applicable contract for the subject services between DHCF and its QIO, Comagine Health, LLC (Comagine). Effective June 2023, DHCF confirms that it is paying the appropriate contracted rate for all services rendered under its contract and has confirmed that Comagine has corrected its invoice billing rate to match the contracted amount.</p> <p>To ensure that DHCF continues to reimburse its QIO at the applicable contracted rate, it will draft and implement a QIO invoice reimbursement checklist containing the contracted rate(s) for applicable items, and</p>

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				<p>a check box to confirm that the amount billed in the invoice corresponds to the contracted rate. This checklist will be completed by the Division of Clinician, Pharmacy, and Acute Provider Services within the Health Care Delivery Management Administration, which is responsible for payment of invoices submitted by Comagine.</p>
98	2022-022	Keith Fletcher, Interim Director and Chief Operating Officer, DC Health	September 30, 2023	<p>The District Department of Health (DC Health) concurs with the finding, causes and recommendations cited in the fiscal year 2022 single audit for the HIV Emergency Relief Project Grants (HIVER) program.</p> <p>Corrective action plan objectives are to have the following completed in fiscal year 2023: (1) a regular schedule of payroll data runs and reports of budget-to-actual time migrated to a certification platform managed by the Office of Grants Management, (2) full utilization of a uniform navigable tool and one-stop document for supervisors to certify time and effort and to request next actions if actual costs do not align with personnel budgets, (3) to create an IT solution or mechanism to route and track submissions between supervisors, the Office of Grants Management and the Office of the Chief Financial Officer (OCFO), and (4) the SOP will also be updated to integrate any procedural changes resulting from full implementation.</p>
101	2022-023	Charles Madden. Grants Bureau Chief, DC HSEMA	September 30, 2023	<p>HSEMA concurs with the substance of the finding.</p> <p>The FFATA report for this grant is currently incomplete. HSEMA has procedures in place to file FFATA reports and does so for the other grants it manages. The Public Assistance grant is still missing some subrecipient information required to file the FFATA report in FSRS. Since the fiscal year 2021 audit was completed, we have been collecting the new Universal Entity</p>

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				Identifier (UEI) information for the Public Assistance grant subrecipients to be able to enter their subaward information into the FSRS system. Some subrecipient UEI profile information in SAM.gov is incomplete or generates an error in the FSRS system preventing the filing of the FFATA report. HSEMA is working with those subrecipients to get them to update their SAM.gov UEI profiles.
103	2022-024	Tony The', Single Audit Coordinator	June 30, 2024, the estimated date for the submission of the District FY 2023 Single Audit Reporting Package to the Federal Audit Clearinghouse.	<p>The District concurs with the auditor's finding. The delay in the report submission is due to unusual circumstances and events during the fiscal year.</p> <p>We will communicate to the appropriate personnel the importance of providing requested documents and responding to auditor inquiries in a timely manner.</p>