



## **Government of the District of Columbia**

Schedules of Expenditures of Federal  
Awards and Reports Required by the  
Uniform Guidance  
Year Ended September 30, 2021

**Government of the  
District of Columbia**

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Schedules of Expenditures of Federal  
Awards and Reports Required by the  
Uniform Guidance  
Year Ended September 30, 2021

# 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, 2021, 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, 2021, 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, LLP

August 25, 2022



**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, 2021. 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.

<b>Table I - Summary of Opinions</b>			
<b>#</b>	<b>Major Federal Program/Cluster</b>	<b>Assistance Listing Number (s)</b>	<b>Type of Opinion</b>
1	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561	Qualified
2	Highway Planning and Construction Cluster	20.205, 20.219	Unmodified
3	COVID-19 - Coronavirus Relief Fund	21.019	Unmodified
4	COVID-19 - Emergency Rental Assistance Program	21.023	Qualified
5	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027	Adverse
6	Title I Grants to Local Educational Agencies	84.010	Unmodified
7	DC School Choice Incentive Program	84.370	Unmodified
8	COVID-19 - Education Stabilization Fund	84.425	Unmodified
9	Immunization Cooperative Agreements	93.268	Qualified
10	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Unmodified
11	COVID-19 - Provider Relief Fund	93.498	Qualified
12	Temporary Assistance for Needy Families	93.558	Adverse
13	Child Support Enforcement Program	93.563	Unmodified
14	Child Care and Development Fund Cluster	93.575, 93.596	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

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<b>Table I - Summary of Opinions</b>			
<b>#</b>	<b>Major Federal Program/Cluster</b>	<b>Assistance Listing Number (s)</b>	<b>Type of Opinion</b>
18	COVID-19 - Public Assistance - Presidentially Declared Disaster	97.036	Qualified
19	Homeland Security Grant Program	97.067	Unmodified

*Adverse Opinions on Two Major Federal Programs 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 programs identified in Table I for the year ended September 30, 2021.

*Qualified Opinions on Seven 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, 2021.

*Unmodified Opinion on Each of the Other Major Federal Programs*

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in 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, 2021.

***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 Opinions on Two Major Federal Programs 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
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	Period of Performance	2021-006
Health and Human Services	93.558	Temporary Assistance for Needy Families	Eligibility	2021-014
Health and Human Services	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Income Eligibility and Verification System	2021-016
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	2021-017

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

*Matters Giving Rise to Qualified Opinions on Seven 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	2021-001
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - EBT Card Security	2021-002
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Eligibility	2021-004





Table III - Material Noncompliance Resulting In Qualified Opinions				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Reporting	2021-005
Health and Human Services	93.268	Immunization Cooperative Agreements	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-011
Health and Human Services	93.498	COVID-19 - Provider Relief Fund	Reporting	2021-013
Health and Human Services	93.658	Foster Care - Title IV-E	Eligibility	2021-018
Health and Human Services	93.914	HIV Emergency Relief Project Grants	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-021
Homeland Security	97.036	COVID-19 - Public Assistance - Presidentially Declared Disaster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles; Reporting	2021-022
Homeland Security	97.036	COVID-19 - Public Assistance - Presidentially Declared Disaster	Reporting; Subrecipient Monitoring	2021-023

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 Two Major Federal Programs”, “Qualified Opinions on Seven 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.

<b>Table IV - Other Instances of Noncompliance Noted in Program with an Adverse Opinion</b>				
<b>Federal Awarding Agency</b>	<b>Assistance Listing Number (s)</b>	<b>Major Federal Program</b>	<b>Compliance Requirement</b>	<b>Finding Number</b>
Health and Human Services	93.558	Temporary Assistance for Needy Families	Reporting	2021-015



Table V - Other Instances of Noncompliance				
Federal Awarding Agency	Assistance Listing Number (s)	Major Federal Program	Compliance Requirement	Finding Number
Treasury	21.019	COVID-19 - Coronavirus Relief Fund	Subrecipient Monitoring	2021-003
Education	84.370	DC School Choice Incentive Program	Reporting	2021-007
Education	84.425	COVID-19 - Education Stabilization Fund	Equipment and Real Property Management	2021-008
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2021-009
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2021-010
Health and Human Services	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-012
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-019
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Eligibility	2021-020
Homeland Security	97.067	Homeland Security Grant Program	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-024
Homeland Security	97.067	Homeland Security Grant Program	Subrecipient Monitoring	2021-025

*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	2021-001
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - EBT Card Security	2021-002
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Eligibility	2021-004
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Reporting	2021-005
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	Period of Performance	2021-006
Health and Human Services	93.268	Immunization Cooperative Agreements	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-011
Health and Human Services	93.498	COVID-19 - Provider Relief Fund	Reporting	2021-013



Table VI - Material Weaknesses in Internal Control Over Compliance				
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	2021-014
Health and Human Services	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Income Eligibility and Verification System	2021-016
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	2021-017
Health and Human Services	93.658	Foster Care - Title IV-E	Eligibility	2021-018
Health and Human Services	93.914	HIV Emergency Relief Project Grants	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-021
Homeland Security	97.036	COVID-19 - Public Assistance - Presidentially Declared Disaster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles; Reporting	2021-022
Homeland Security	97.036	COVID-19 - Public Assistance - Presidentially Declared Disaster	Reporting; Subrecipient Monitoring	2021-023

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**

<b>Federal Awarding Agency</b>	<b>Assistance Listing Number (s)</b>	<b>Major Federal Program</b>	<b>Compliance Requirement</b>	<b>Finding Number</b>
Treasury	21.019	COVID-19 - Coronavirus Relief Fund	Subrecipient Monitoring	2021-003
Education	84.370	DC School Choice Incentive Program	Reporting	2021-007
Education	84.425	COVID-19 - Education Stabilization Fund	Equipment and Real Property Management	2021-008
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2021-009
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2021-010
Health and Human Services	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-012
Health and Human Services	93.558	Temporary Assistance for Needy Families	Reporting	2021-015
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-019
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Eligibility	2021-020
Homeland Security	97.067	Homeland Security Grant Program	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2021-024
Homeland Security	97.067	Homeland Security Grant Program	Subrecipient Monitoring	2021-025

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, LLP

August 25, 2022

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

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>U.S. Department of Agriculture</b>								
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001		\$ 8,137	-	\$ -		\$ 8,137	-
PESTICIDE APPLICATOR TRAINING	10.025		-	-	9,090		9,090	-
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		-	-	261,350		261,350	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		1,037,452	-	-		1,037,452	-
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		1,475,693	-	91,606		1,567,299	-
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) MEAL SERVICE TRAINING GRANTS	10.534		-	-	27,643		27,643	-
SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	10.535		-	-	450,349		450,349	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT AND TRAINING (E&T) DATA AND TECHNICAL ASSISTANCE GRANTS	10.537		-	-	85,878		85,878	-
CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	10.541		-	-	1,197,951		1,197,951	-
<u>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER</u>								
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS	10.551		-	-	457,027,534		457,027,534	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		-	-	33,352,888		33,352,888	363,061
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		-	-	978,234		978,234	-
<b>SUBTOTAL - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER</b>					978,234	\$ 491,358,656		
<u>CHILD NUTRITION CLUSTER</u>								
SCHOOL BREAKFAST PROGRAM	10.553		-	-	2,008,939		2,008,939	1,069,996
NATIONAL SCHOOL LUNCH PROGRAM	10.555		-	-	8,861,499		8,861,499	6,285,472
NATIONAL SCHOOL LUNCH PROGRAM, NON-CASH AWARD	10.555		-	-	2,118,039		2,118,039	-
SPECIAL MILK PROGRAM FOR CHILDREN	10.556		-	-	(21,901)		(21,901)	-
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		-	-	10,786,921		10,786,921	4,837,251
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		-	-	604,185		604,185	52,098
<b>SUBTOTAL - CHILD NUTRITION CLUSTER</b>					604,185	24,357,682		
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		-	-	10,879,632		10,879,632	7,988,763
COVID-19 - SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		-	-	261,757		261,757	-
<b>SUBTOTAL - SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)</b>					261,757	11,141,389		

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, 2021

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
<b>U.S. Department of Agriculture (continued)</b>								
CHILD AND ADULT CARE FOOD PROGRAM	10.558		-	-	6,944,806		6,944,806	4,794,491
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		-	-	982,877		982,877	-
<u>FOOD DISTRIBUTION CLUSTER</u>								
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		-	-	464,332		464,332	464,332
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST)	10.568		-	-	289,920		289,920	237,737
COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST)	10.568		-	-	184,281		184,281	184,281
<b>SUBTOTAL - FOOD DISTRIBUTION CLUSTER</b>						<b>938,533</b>		
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		-	-	160,834		160,834	155,295
FARM TO SCHOOL GRANT PROGRAM	10.575		-	-	240		240	-
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		-	-	178,813		178,813	151,491
WIC GRANTS TO STATES (WGS)	10.578		-	-	118,200		118,200	-
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		-	-	809,591		809,591	403,056
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		-	-	4,480,692		4,480,692	-
URBAN & COMMUNITY FORESTRY PROGRAM	10.675		-	-	23,574		23,574	-
FOREST HEALTH PROTECTION	10.680		-	-	70,309		70,309	-
<b>Total U.S. Department of Agriculture</b>			<b>2,521,282</b>	-	<b>543,690,063</b>	<b>527,796,260</b>	<b>546,211,345</b>	<b>26,987,324</b>
<b>U.S. Department of Commerce</b>								
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474		-	-	56,081		56,081	-
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		288,076	-	-		288,076	-
<b>Total U.S. Department of Commerce</b>			<b>288,076</b>	-	<b>56,081</b>	<b>-</b>	<b>344,157</b>	<b>-</b>
<b>U.S. Department of Defense</b>								
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		-	-	508,798		508,798	-
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		-	-	396,173		396,173	-
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		-	-	7,654,999		7,654,999	-
NATIONAL GUARD CHALLENGE PROGRAM	12.404		-	-	2,094,025		2,094,025	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

Year Ended September 30, 2021

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
<b>U.S. Department of Defense (continued)</b>								
BASIC SCIENTIFIC RESEARCH	12.431		1,200	-	-		1,200	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		283,247	-	-		283,247	-
CYBERSECURITY CORE CURRICULUM	12.905		-	-	76,406		76,406	-
<b>Total U.S. Department of Defense</b>			<b>284,447</b>	<b>-</b>	<b>10,730,401</b>	<b>-</b>	<b>11,014,848</b>	<b>7,487</b>
<b>U.S. Department of Housing and Urban Development</b>								
<u>COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER</u>								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		-	-	19,679,030		19,679,030	11,547,997
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		-	-	5,798,270		5,798,270	4,406,378
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE	14.218		-	-	299,964,211		299,964,211	-
<b>SUBTOTAL - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER</b>						<b>325,441,511</b>		
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		-	-	314,076		314,076	-
COVID-19 - EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		-	-	9,805,266		9,805,266	-
<b>SUBTOTAL - EMERGENCY SOLUTIONS GRANT PROGRAM</b>						<b>10,119,342</b>		
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)	14.239		-	-	11,332,455		11,332,455	1,104,918
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE	14.239		-	-	121,016,112		121,016,112	-
<b>SUBTOTAL - HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)</b>						<b>132,348,567</b>		
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		-	-	11,185,631		11,185,631	6,041,127
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		-	-	638,344		638,344	628,438
<b>SUBTOTAL - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS</b>						<b>11,823,975</b>		
CONTINUUM OF CARE PROGRAM	14.267		-	-	4,912,052		4,912,052	-
HOUSING TRUST FUND	14.275		-	-	717,284		717,284	-
FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL	14.401		-	-	114,138		114,138	-
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900		-	-	41,172		41,172	-
<b>Total U.S. Department of Housing and Urban Development</b>			<b>-</b>	<b>-</b>	<b>485,518,041</b>	<b>479,733,395</b>	<b>485,518,041</b>	<b>23,728,858</b>

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

*Year Ended September 30, 2021*

<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>
<b>U.S. Department of the Interior</b>								
<u>FISH AND WILDLIFE CLUSTER</u>								
SPORT FISH RESTORATION PROGRAM	15.605		-	-	1,312,517		1,312,517	322,841
<b>SUBTOTAL - FISH AND WILDLIFE CLUSTER</b>						<u>1,312,517</u>		
STATE WILDLIFE GRANTS	15.634		-	-	228,460		228,460	-
ENDANGERED SPECIES RECOVERY IMPLEMENTATION	15.657		-	-	4,562		4,562	-
ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES	15.805		81,947	-	-		81,947	-
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		-	-	529,795		529,795	-
COVID-19 - OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916		-	-	42,300		42,300	-
<b>Total U.S. Department of the Interior</b>			<u>81,947</u>	<u>-</u>	<u>2,117,634</u>	<u>1,312,517</u>	<u>2,199,581</u>	<u>322,841</u>
<b>U.S. Department of Justice</b>								
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		-	-	330,662		330,662	330,662
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034		-	-	2,167,490		2,167,490	2,167,490
STRENGTHENING THE MEDICAL EXAMINER - CORONER SYSTEM	16.037		-	-	22,751		22,751	22,751
JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES	16.540		-	-	253,634		253,634	225,079
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		-	-	96,422		96,422	-
CRIME VICTIM ASSISTANCE PROGRAM	16.575		-	-	4,377,492		4,377,492	4,226,352
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582		-	-	(143,026)		(143,026)	(142,629)
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		-	-	823,045		823,045	806,849
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		-	-	70,964		70,964	70,964
PROJECT SAFE NEIGHBORHOODS	16.609		-	-	146,603		146,603	146,603
PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS	16.710		-	-	262,942		262,942	-
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		-	-	1,246,566		1,246,566	-
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	16.735		-	-	58,317		58,317	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		-	-	1,551,365		1,551,365	1,270,001
FORENSIC DNA BACKLOG REDUCTION PROGRAM	16.741		-	-	140,102		140,102	-
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		-	-	133,186		133,186	133,186
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		-	-	13,534		13,534	13,534
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812		-	-	236,770		236,770	-
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM	16.817		-	-	168,841		168,841	168,841
JUSTICE REINVESTMENT INITIATIVE	16.827		-	-	23,269		23,269	-

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>U.S. Department of Justice (continued)</b>								
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833		-	-	192,303		192,303	-
BODY WORN CAMERA POLICY AND IMPLEMENTATION	16.835		-	-	850,000		850,000	-
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		-	-	74,044		74,044	-
<b>Total U.S. Department of Justice</b>			-	-	<b>13,097,276</b>	-	<b>13,097,276</b>	<b>9,439,683</b>
<b>U.S. Department of Labor</b>								
LABOR FORCE STATISTICS	17.002		-	-	671,034		671,034	-
COMPENSATION AND WORKING CONDITIONS	17.005		-	-	94,500		94,500	-
<u>EMPLOYMENT SERVICE CLUSTER</u>								
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		-	-	2,367,004		2,367,004	-
DISABLED VETERANS OUTREACH PROGRAM	17.801		-	-	618,657		618,657	-
<b>SUBTOTAL - EMPLOYMENT SERVICE CLUSTER</b>						<b>2,985,661</b>		
UNEMPLOYMENT INSURANCE	17.225		-	-	262,887,563		262,887,563	-
ARRA - UNEMPLOYMENT INSURANCE	17.225		-	-	424,826		424,826	-
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		-	-	1,242,114,749		1,242,114,749	-
<b>SUBTOTAL - UNEMPLOYMENT INSURANCE</b>						<b>1,505,427,138</b>		
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		-	-	712,704		712,704	-
<u>WIOA CLUSTER</u>								
WIOA ADULT PROGRAM	17.258		-	-	2,902,585		2,902,585	-
WIOA YOUTH ACTIVITIES	17.259		-	-	3,320,973		3,320,973	-
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		-	-	7,452,841		7,452,841	-
<b>SUBTOTAL - WIOA CLUSTER</b>						<b>13,676,399</b>		
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		-	-	66,000		66,000	-
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		-	-	10		10	-
COVID-19 - WIOA NATIONAL DISLOCATED WORKERS GRANTS/WIA NATIONAL EMERGENCY GRANTS	17.277		-	-	238,928		238,928	-
APPRENTICESHIPS USA GRANTS	17.285		-	-	464,118		464,118	-
CONSULTATION AGREEMENTS	17.504		-	-	419,771		419,771	-
<b>Total U.S. Department of Labor</b>			-	-	<b>1,524,756,263</b>	<b>1,522,089,198</b>	<b>1,524,756,263</b>	-

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>U.S. Department of Transportation</b>								
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		3,065,591	-	-		3,065,591	-
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>								
HIGHWAY PLANNING AND CONSTRUCTION	20.205		-	-	237,303,658		237,303,658	-
RECREATIONAL TRAILS PROGRAM	20.219		-	-	(133)		(133)	-
<b>SUBTOTAL - HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>						<u>237,303,525</u>		
HIGHWAY TRAINING AND EDUCATION	20.215		-	-	863,428		863,428	-
<u>FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER</u>								
NATIONAL MOTOR CARRIER SAFETY	20.218		-	-	1,064,877		1,064,877	-
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		-	-	60,588		60,588	-
<b>SUBTOTAL - FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER</b>						<u>1,125,465</u>		
SAFETY DATA IMPROVEMENT PROGRAM	20.234		-	-	1,524		1,524	-
RAILROAD SAFETY	20.301		-	-	1,129		1,129	-
METROPOLITAN TRANSPORTATION PLANNING	20.505		-	-	389,478		389,478	-
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		-	-	152,332		152,332	-
<u>HIGHWAY SAFETY CLUSTER</u>								
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		-	-	4,226,833		4,226,833	-
<b>SUBTOTAL - HIGHWAY SAFETY CLUSTER</b>						<u>4,226,833</u>		
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		-	-	508,389		508,389	-
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		-	-	33,892		33,892	-
<b>Total U.S. Department of Transportation</b>			<u>3,065,591</u>	<u>-</u>	<u>244,605,995</u>	<u>242,655,823</u>	<u>247,671,586</u>	<u>-</u>
<b>U.S. Department of the Treasury</b>								
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		-	-	160,456,722		160,456,722	20,370,658
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		-	-	190,710,063		190,710,063	4,928,176
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	-	137,869,344		137,869,344	84,508,706
<b>Total U.S. Department of the Treasury</b>			<u>-</u>	<u>-</u>	<u>489,036,129</u>	<u>-</u>	<u>489,036,129</u>	<u>109,807,540</u>

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>Equal Employment Opportunity Commission</b>								
EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		-	-	35,156		35,156	-
<b>Total Equal Employment Opportunity Commission</b>			<b>-</b>	<b>-</b>	<b>35,156</b>	<b>-</b>	<b>35,156</b>	<b>-</b>
<b>National Aeronautics and Space Administration</b>								
EDUCATION - OFFICE OF STEM ENGAGEMENT, NASA	43.008		1,050,823	-	-		1,050,823	-
<b>Total National Aeronautics and Space Administration</b>			<b>1,050,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,050,823</b>	<b>-</b>
<b>National Endowment for the Humanities</b>								
PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		-	-	267,417		267,417	-
COVID-19 - PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		-	-	(5,000)		(5,000)	-
<b>SUBTOTAL - PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS</b>						<b>262,417</b>		
GRANTS TO STATES	45.310		-	-	1,005,121		1,005,121	-
COVID-19 - GRANTS TO STATES	45.310		-	-	479,562		479,562	-
<b>SUBTOTAL - GRANTS TO STATES</b>						<b>1,484,683</b>		
NATIONAL LEADERSHIP GRANTS	45.312		-	-	102,757		102,757	-
<b>Total National Endowment for the Humanities</b>			<b>-</b>	<b>-</b>	<b>1,849,857</b>	<b>1,747,100</b>	<b>1,849,857</b>	<b>-</b>
<b>National Science Foundation</b>								
ENGINEERING	47.041		199,210	-	-		199,210	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		66,361	-	-		66,361	-
BIOLOGICAL SCIENCES	47.074		216,654	-	-		216,654	-
EDUCATION AND HUMAN RESOURCES	47.076		1,572,127	-	553,939		2,126,066	-
INTEGRATIVE ACTIVITIES	47.083		111,398	-	-		111,398	-
<b>Total National Science Foundation</b>			<b>2,165,750</b>	<b>-</b>	<b>553,939</b>	<b>-</b>	<b>2,719,689</b>	<b>-</b>

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>Environmental Protection Agency</b>								
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001		-	-	930,856		930,856	-
STATE INDOOR RADON GRANTS	66.032		-	-	69,891		69,891	-
SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		-	-	176,074		176,074	-
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		-	-	122,123		122,123	-
CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418		-	-	3,027,106		3,027,106	352,270
WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT	66.419		-	-	1,451,811		1,451,811	40,000
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER	66.444		-	-	144,000		144,000	144,000
WATER QUALITY MANAGEMENT PLANNING	66.454		-	-	100,000		100,000	-
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		-	-	1,187,984		1,187,984	521,844
REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	66.461		-	-	77,652		77,652	-
CHESAPEAKE BAY PROGRAM	66.466		-	-	2,733,635		2,733,635	1,165,374
<u>DRINKING WATER STATE REVOLVING FUND CLUSTER</u>								
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		-	-	462,328		462,328	403,350
<b>SUBTOTAL - DRINKING WATER STATE REVOLVING FUND CLUSTER</b>					<u>462,328</u>	<u>462,328</u>		
PERFORMANCE PARTNERSHIP GRANTS	66.605		-	-	188,470		188,470	-
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608				76,699		76,699	-
POLLUTION PREVENTION GRANTS PROGRAM	66.708		-	-	561,378		561,378	78,771
HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	66.801		-	-	287,037		287,037	-
UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM	66.804		-	-	731,016		731,016	-
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		-	-	329,539		329,539	-
<b>Total Environmental Protection Agency</b>			<u>-</u>	<u>-</u>	<u>12,657,599</u>	<u>462,328</u>	<u>12,657,599</u>	<u>2,705,609</u>
<b>U.S. Department of Energy</b>								
STATE ENERGY PROGRAM	81.041		-	-	386,817		386,817	162,740
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		-	-	711,206		711,206	482,789
STATE ENERGY PROGRAM SPECIAL PROJECTS	81.119		-	-	44,166		44,166	44,166
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM	81.123		635,529	-	-		635,529	-
<b>Total U.S. Department of Energy</b>			<u>635,529</u>	<u>-</u>	<u>1,142,189</u>	<u>-</u>	<u>1,777,718</u>	<u>689,695</u>

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>U.S. Department of Education</b>								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		-	-	1,623,814		1,623,814	1,583,845
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA)	84.010		-	-	49,974,873		49,974,873	20,465,796
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN	84.013		-	-	71,518		71,518	71,518
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (SEOG)	84.007		-	507,509	-		507,509	-
FEDERAL WORK-STUDY PROGRAM	84.033		-	83,192	-		83,192	-
FEDERAL PELL GRANT PROGRAM	84.063		-	5,519,064	-		5,519,064	-
FEDERAL DIRECT STUDENT LOANS	84.268		-	15,145,749	-		15,145,749	-
<u>SPECIAL EDUCATION CLUSTER</u>								
SPECIAL EDUCATION - GRANT TO STATES	84.027		-	-	19,270,079		19,270,079	6,879,485
SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		-	-	378,113		378,113	54,509
<b>SUBTOTAL - SPECIAL EDUCATION CLUSTER</b>						19,648,192		
HIGHER EDUCATION - INSTITUTIONAL AID	84.031		-	-	6,127,901		6,127,901	-
<u>TRIO CLUSTER</u>								
TRIO - TALENT SEARCH	84.044		-	-	397,202		397,202	-
TRIO - UPWARD BOUND	84.047		-	-	285,313		285,313	-
<b>SUBTOTAL - TRIO CLUSTER</b>						682,515		
CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		-	-	4,683,507		4,683,507	484,347
REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		-	-	17,291,792		17,291,792	-
REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND	84.177		-	-	255,322		255,322	-
SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		-	-	2,324,092		2,324,092	83,145
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		-	-	299,344		299,344	-
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		-	-	336,414		336,414	156,913
INNOVATIVE APPROACHES TO LITERACY, FULL-SERVICE COMMUNITY SCHOOLS; AND PROMISE NEIGHBORHOODS	84.215		-	-	515,666		515,666	-
CHARTER SCHOOLS	84.282		-	-	2,062,735		2,062,735	1,949,971
21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL	84.287		-	-	7,108,042		7,108,042	3,351,688
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		-	-	268,857		268,857	193,137
ENGLISH LANGUAGE ACQUISITION	84.365		-	-	1,206,476		1,206,476	233,178
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		-	-	9,994,436		9,994,436	4,128,257

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, 2021

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
<b>U.S. Department of Education (continued)</b>								
GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES	84.369		-	-	1,953,361		1,953,361	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		-	-	31,852,015		31,852,015	13,517,851
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		-	-	35,259		35,259	-
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS	84.374		-	-	4,538,903		4,538,903	-
SCHOOL IMPROVEMENT GRANTS	84.377		-	-	78,718		78,718	77,000
STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	84.424		-	-	5,072,919		5,072,919	2,228,057
<b>COVID-19 - EDUCATION STABILIZATION FUND (ESF)</b>								
<b>SECTION 1: EDUCATION STABILIZATION FUND (ESF)</b>								
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND	84.425C		-	-	2,225,206		2,225,206	-
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND	84.425D		-	-	62,461,465		62,461,465	10,023,039
COVID-19 - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (CRRSA EANS) PROGRAM	84.425R		-	-	58,702		58,702	-
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ARP-ESSER)	84.425U		-	-	5,134,186		5,134,186	-
<b>SECTION 2: HIGHER EDUCATION EMERGENCY RELIEF FUND (HEEERF)</b>								
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) STUDENT AID PORTION	84.425E		-	-	545,755		545,755	-
COVID-19 - HEERF INSTITUTIONAL AID PORTION	84.425F		-	-	1,806,872		1,806,872	-
COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUs)	84.425J		-	-	8,273,163		8,273,163	-
<b>SUBTOTAL - COVID-19 - EDUCATION STABILIZATION FUND (ESF)</b>						80,505,349		
<b>Total U.S. Department of Education</b>			-	21,255,514	248,512,020	100,836,056	269,767,534	65,481,736
<b>Consumer Product Safety Commission</b>								
VIRGINIA GRAEME BAKER POOL AND SPA SAFETY	87.002		-	-	2,001		2,001	-
<b>Total Consumer Product Safety Commission</b>			-	-	2,001	-	2,001	-
<b>U.S. Election Assistance Commission</b>								
2018 HELP AMERICA VOTE ACT ELECTION SECURITY GRANTS	90.404		-	-	539,921		539,921	-
<b>Total U.S. Election Assistance Commission</b>			-	-	539,921	-	539,921	-

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

*Year Ended September 30, 2021*

<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>
<b>U.S. Department of Health and Human Services</b>								
HCFA - NURSING HOME & ICF-MR CERTIFICATION	93.002		-	-	644,094		644,094	-
STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT								
MINORITY HIV/AIDS DEMONSTRATION PROGRAM	93.006		-	-	662,599		662,599	-
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		-	-	5,311		5,311	5,311
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		-	-	79,350		79,350	79,350
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		-	-	25,231		25,231	25,231
<b>SUBTOTAL - SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS</b>						<u>104,581</u>		
SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		-	-	144,114		144,114	144,114
<u>AGING CLUSTER</u>								
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		-	-	2,415,722		2,415,722	1,893,036
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		-	-	1,057,756		1,057,756	1,057,756
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		-	-	4,015,591		4,015,591	-
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		-	-	1,721,738		1,721,738	-
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		-	-	861,837		861,837	-
<b>SUBTOTAL - AGING CLUSTER</b>						<u>10,072,644</u>		
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II DISCRETIONARY PROJECTS	93.048		-	-	254,055		254,055	254,055
ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	93.051		-	-	121,103		121,103	-
NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		-	-	970,350		970,350	970,350
COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		-	-	500,000		500,000	500,000
<b>SUBTOTAL - NATIONAL FAMILY CAREGIVERS SUPPORT TITLE III PART E</b>						<u>1,470,350</u>		
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		-	-	1,888,631		1,888,631	-
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		-	-	10,463		10,463	(847)
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		-	-	4,935,763		4,935,763	422,148

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## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>U.S. Department of Health and Human Services (continued)</b>								
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE GUARDIANSHIP ASSISTANCE	93.079		-	-	336,267		336,267	-
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.090		-	-	2,493,235		2,493,235	-
FOOD AND DRUG ADMINISTRATION RESEARCH	93.092		-	-	229,628		229,628	30,000
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.103		-	-	9,964		9,964	-
PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.104		-	-	382,702		382,702	-
ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) ACTIVITY	93.116		-	-	288,576		288,576	-
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.118		-	-	71,814		71,814	-
INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM	93.130		-	-	158,796		158,796	-
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.136		-	-	4,313,437		4,313,437	774,133
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.150		-	-	215,848		215,848	-
CHILD LEAD POISONING PREVENTION PROGRAM	93.165		-	-	590,135		590,135	-
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.197		-	-	567,425		567,425	267,618
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.236		-	-	306,891		306,891	40,839
UNIVERSAL NEWBORN HEARING SCREENING	93.243		-	-	2,783,856		2,783,856	1,162,392
IMMUNIZATION COOPERATIVE AGREEMENTS	93.251		-	-	237,864		237,864	-
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		-	-	3,208,032		3,208,032	89,878
<b>SUBTOTAL - IMMUNIZATION COOPERATIVE AGREEMENTS</b>	93.268		-	-	7,226,983	10,435,015	7,226,983	2,601,728
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		-	-	198,061		198,061	-
CENTERS FOR DISEASE CONTROL & PREVENTION INVESTIGATIONS & TECHNICAL ASSISTANCE	93.283		-	-	565,518		565,518	-
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		-	-	1,921,351		1,921,351	-
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		-	-	50,045,107		50,045,107	-
<b>SUBTOTAL - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)</b>						51,966,458		

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>U.S. Department of Health and Human Services (continued)</b>								
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		-	-	151,577		151,577	-
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		-	-	362,024		362,024	-
COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT)								
HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.354		-	-	2,469,220		2,469,220	48,284
ACL INDEPENDENT LIVING STATE GRANTS	93.369		-	-	234,455		234,455	-
THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	93.413		-	-	37,910		37,910	-
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	93.426		-	-	1,590,546		1,590,546	761,963
EVERY STUDENT SUCCEEDS ACTS (ESSA)/PRESCHOOL DEVELOPMENT GRANTS	93.434		-	-	(97,162)		(97,162)	(108,764)
ACL ASSISTIVE TECHNOLOGY	93.464		-	-	348,531		348,531	-
TITLE IV-E KINSHIP NAVIGATOR PROGRAM	93.471		-	-	218,240		218,240	-
TITLE IV-E PREVENTION PROGRAM	93.472		-	-	10,661,274		10,661,274	-
COVID-19 - PROVIDER RELIEF FUND	93.498		-	-	18,622,284		18,622,284	-
PROMOTING SAFE AND STABLE FAMILIES	93.556		-	-	1,667,967		1,667,967	-
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		-	-	98,610,587		98,610,587	-
CHILD SUPPORT ENFORCEMENT PROGRAM	93.563		-	-	23,513,373		23,513,373	-
REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED	93.566		-	-	1,548,638		1,548,638	-
LOW INCOME HOME ENERGY ASSISTANCE	93.568		-	-	11,342,070		11,342,070	9,017,540
COVID-19 - LOW INCOME HOME ENERGY ASSISTANCE	93.568		-	-	6,393,799		6,393,799	6,061,368
<b>SUBTOTAL - LOW INCOME HOME ENERGY ASSISTANCE</b>						<u>17,735,869</u>		
COMMUNITY SERVICES BLOCK GRANT	93.569		-	-	12,020,740		12,020,740	10,577,025
COVID-19 - COMMUNITY SERVICES BLOCK GRANT	93.569		-	-	4,177,561		4,177,561	-
<b>SUBTOTAL - COMMUNITY SERVICES BLOCK GRANT</b>						<u>16,198,301</u>		
<b>CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER</b>								
CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		-	-	8,868,534		8,868,534	-
COVID-19 - CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		-	-	12,595,931		12,595,931	-
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		-	-	4,927,172		4,927,172	2,276,144
<b>SUBTOTAL - CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER</b>						<u>26,391,637</u>		
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		-	-	392,136		392,136	-
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM	93.597		-	-	116,136		116,136	-
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		-	-	79,061		79,061	-

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by Federal Grantor

*Year Ended September 30, 2021*

<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>
<b>U.S. Department of Health and Human Services (continued)</b>								
<u>HEAD START CLUSTER</u>								
HEAD START	93.600		-	-	1,159,457		1,159,457	909,221
COVID-19 - HEAD START	93.600		-	-	175,762		175,762	175,762
<b>SUBTOTAL - HEAD START CLUSTER</b>						1,335,219		
ADOPTION AND LEGAL GUARDIANSHIP PROGRAM	93.603		-	-	38,399		38,399	-
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		-	-	506,842		506,842	-
DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	93.631		-	-	160,417		160,417	-
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		-	-	143,254		143,254	-
STEPHANIE TUBB JONES CHILD WELFARE SERVICES PROGRAM	93.645		-	-	462,806		462,806	-
FOSTER CARE - TITLE IV-E	93.658		-	-	37,578,918		37,578,918	-
ADOPTION ASSISTANCE - TITLE IV-E	93.659		-	-	10,443,979		10,443,979	-
SUBSTANCE USE-DISORDER PREVENTION THAT PROMOTES OPIOD RECOVERY AND TREATMENT (SUPPORT) FOR PATIENTS AND COMMUNITIES ACT	93.664		-	-	1,477,523		1,477,523	-
COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	93.665		-	-	1,016,100		1,016,100	-
SOCIAL SERVICES BLOCK GRANT	93.667		-	-	7,657,558		7,657,558	-
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		-	-	641,334		641,334	-
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		-	-	203,042		203,042	-
<b>SUBTOTAL - FAMILY VIOLENCE PREVENTION &amp; SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES &amp; INDIAN TRIBES</b>						971,436		
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		-	-	1,768,248		1,768,248	-
ENDING THE HIV EPIDEMIC PLAN FOR AMERICA - RYAN WHITE HIV/AIDS PROGRAM PART A AND B	93.686		-	-	533,076		533,076	530,478
COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	93.747		-	-	76,500		76,500	-
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		-	-	47,523,821		47,523,821	-
COVID-19 - CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		-	-	2,536,825		2,536,825	-
<b>SUBTOTAL - CHILDREN'S HEALTH INSURANCE PROGRAM</b>						50,060,646		
MEDICARE - HOSPITAL INSURANCE	93.773		-	-	2,876,653		2,876,653	-

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## Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2021

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
<b>U.S. Department of Health and Human Services (continued)</b>								
<u>MEDICAID CLUSTER</u>								
STATE MEDICAID FRAUD CONTROL UNITS	93.775		-	-	2,409,044		2,409,044	-
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS (TITLE XVIII) MEDICARE	93.777		-	-	1,835,347		1,835,347	-
MEDICAL ASSISTANCE PROGRAM	93.778		-	-	2,651,024,531		2,651,024,531	-
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		-	-	9,714,469		9,714,469	5,318,721
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		-	-	210,478,668		210,478,668	-
<b>SUBTOTAL - MEDICAID CLUSTER</b>						<b>2,875,462,059</b>		
OPIOD STR	93.788		-	-	25,059,061		25,059,061	-
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		-	-	745,466		745,466	-
COVID-19 - MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		-	-	27,188		27,188	-
<b>SUBTOTAL - MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION</b>						<b>772,654</b>		
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS (TITLE XIX) MEDICAID	93.796		-	-	1,837,218		1,837,218	-
ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING	93.800		-	-	418,773		418,773	112,699
INSURANCE MARKET REFORM GRANT	93.811		-	-	(948)		(948)	-
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817		-	-	1,811,966		1,811,966	1,811,966
AGING RESEARCH	93.866		74,333	-	-		74,333	-
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		-	-	1,497,972		1,497,972	1,143,004
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		-	-	33,627		33,627	-
COVID-19 - NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		-	-	378,827		378,827	-
<b>SUBTOTAL - NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM</b>						<b>412,454</b>		
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		-	-	780,413		780,413	-
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		-	-	28,442,676		28,442,676	14,628,416
COVID-19 - HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		-	-	441,211		441,211	423,638
<b>SUBTOTAL - HIV EMERGENCY RELIEF PROJECT GRANTS</b>						<b>28,883,887</b>		
HIV CARE FORMULA GRANTS	93.917		-	-	19,851,033		19,851,033	3,859,789
COVID-19 - HIV CARE FORMULA GRANTS	93.917		-	-	243,780		243,780	243,780
<b>SUBTOTAL - HIV CARE FORMULA GRANTS</b>						<b>20,094,813</b>		

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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
<b>U.S. Department of Health and Human Services (continued)</b>								
HEALTHY START INITIATIVE	93.926		-	-	1,477,487		1,477,487	1,017,359
HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED	93.940		-	-	7,217,565		7,217,565	342,298
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE	93.944		-	-	430,828		430,828	427,261
COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		-	-	492,121		492,121	94,888
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		-	-	1,192,244		1,192,244	-
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		-	-	6,923,151		6,923,151	-
MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT	93.982		-	-	2,657,569		2,657,569	-
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		-	-	6,583,571		6,583,571	1,277,728
<b>Total U.S. Department of Health and Human Services</b>			<b>74,333</b>	<b>-</b>	<b>3,420,606,133</b>	<b>3,112,368,023</b>	<b>3,420,680,466</b>	<b>71,994,063</b>
<b>Corporation for National and Community Service</b>								
STATE COMMISSIONS	94.003		-	-	197,724		197,724	-
AMERICORPS	94.006		-	-	3,594,067		3,594,067	3,594,067
TRAINING AND TECHNICAL ASSISTANCE	94.009		-	-	250,163		250,163	149,013
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER								
SENIOR COMPANION PROGRAM	94.016		-	-	316,521		316,521	-
<b>SUBTOTAL - FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</b>						<b>316,521</b>		
VOLUNTEER GENERATION FUND	94.021		-	-	(2,003)		(2,003)	-
<b>Total Corporation for National and Community Service</b>			<b>-</b>	<b>-</b>	<b>4,356,472</b>	<b>316,521</b>	<b>4,356,472</b>	<b>3,743,080</b>
<b>Social Security Administration</b>								
SOCIAL SECURITY DISABILITY INSURANCE CLUSTER								
SOCIAL SECURITY DISABILITY INSURANCE	96.001		-	-	14,383,170		14,383,170	-
<b>SUBTOTAL - SOCIAL SECURITY DISABILITY INSURANCE CLUSTER</b>						<b>14,383,170</b>		
<b>Total Social Security Administration</b>			<b>-</b>	<b>-</b>	<b>14,383,170</b>	<b>14,383,170</b>	<b>14,383,170</b>	<b>-</b>

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, 2021

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
<b>U.S. Department of Homeland Security</b>								
NON-PROFIT SECURITY PROGRAM	97.008		-	-	2,390,818		2,390,818	2,390,818
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		-	-	634,594		634,594	-
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		-	-	70,230		70,230	8,424
FLOOD MITIGATION ASSISTANCE	97.029		-	-	53,318		53,318	53,318
COVID-19 - PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER	97.036		-	-	272,979,070		272,979,070	6,878,997
HAZARD MITIGATION GRANT	97.039		-	-	468,698		468,698	371,571
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		-	-	3,012,419		3,012,419	-
COOPERATING TECHNICAL PARTNERS	97.045		-	-	46,546		46,546	21,019
PRE-DISASTER MITIGATION	97.047		-	-	1,973,120		1,973,120	1,872,978
COVID-19 - PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	97.050		-	-	124,933		124,933	-
PORT SECURITY GRANT PROGRAM	97.056		-	-	161,437		161,437	-
SCIENTIFIC LEADERSHIP AWARDS	97.062		27,500	-	-		27,500	-
HOMELAND SECURITY GRANT PROGRAM	97.067		-	-	46,978,378		46,978,378	37,253,335
HOMELAND SECURITY-RELATED SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (HS STEM) CAREER DEVELOPMENT PROGRAM	97.104		12,362	-	-		12,362	-
SECURING THE CITIES PROGRAM	97.106		-	-	1,354,115		1,354,115	-
REGIONAL CATASTROPHIC PREPAREDNESS GRANT PROGRAM	97.111		-	-	85,358		85,358	85,358
FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	97.132		-	-	118,447		118,447	118,447
<b>Total U.S. Department of Homeland Security</b>			<b>39,862</b>	<b>-</b>	<b>330,451,481</b>	<b>-</b>	<b>330,491,343</b>	<b>49,054,265</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 10,207,640</b>	<b>\$ 21,255,514</b>	<b>\$ 7,348,697,821</b>	<b>\$ 6,003,700,391</b>	<b>\$ 7,380,160,975</b>	<b>\$ 363,962,181</b>

The accompanying notes are an integral part of this schedule.

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

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# Government of the District of Columbia

## Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2021

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
<b>HUMAN SUPPORT SERVICES CLUSTER:</b>				
<b>Department of Parks and Recreation</b>				
COVID-19 - OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916		\$ 42,300	\$ -
<b>Total Department of Parks and Recreation</b>			<b>42,300</b>	<b>-</b>
<b>Department of Health</b>				
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		10,879,632	7,988,763
COVID-19 - SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		261,757	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		1,206,582	363,061
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		464,332	464,332
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		160,834	155,295
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		178,813	151,491
WIC GRANTS TO STATES (WGS)	10.578		118,200	-
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		11,185,631	6,041,127
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		638,344	628,438
COMPENSATION AND WORKING CONDITIONS	17.005		94,500	-
VIRGINIA GRAEME BAKER POOL AND SPA SAFETY	87.002		2,001	-
HCFA - NURSING HOME & ICF-MR CERTIFICATION	93.002		644,094	-
STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT MINORITY HIV/AIDS DEMONSTRATION PROGRAM	93.006		662,599	-
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		1,888,631	-
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		4,935,763	422,148
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		233,420	30,000
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		9,964	-
PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		288,576	-
ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) ACTIVITY	93.118		71,814	-
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		158,796	-
INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM	93.136		4,313,437	774,133
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		590,135	-
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		306,891	40,839
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		6,263	-
UNIVERSAL NEWBORN HEARING SCREENING	93.251		237,864	-
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		3,208,032	89,878
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		7,226,983	2,601,728
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		198,061	-
CENTERS FOR DISEASE CONTROL & PREVENTION INVESTIGATIONS & TECHNICAL ASSISTANCE	93.283		565,518	-
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		1,921,351	-
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		50,045,107	-
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		362,024	-
COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.354		2,469,220	48,284
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	93.426		1,590,546	761,963
ENDING THE HIV EPIDEMIC PLAN FOR AMERICA - RYAN WHITE HIV/AIDS PROGRAM PART A AND B STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XVIII) MEDICARE	93.686		533,076	530,478
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS (TITLE XIX) MEDICAID	93.777		1,835,347	-
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS (TITLE XIX) MEDICAID ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING	93.796		1,837,218	-
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.800		418,773	112,699
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.817		1,811,966	1,811,966
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.870		1,497,972	1,143,004
COVID-19 - NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		33,627	-
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.889		378,827	-
HIV EMERGENCY RELIEF PROJECT GRANTS	93.898		780,413	-
COVID-19 - HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		28,442,676	14,628,416
HIV CARE FORMULA GRANTS	93.914		441,211	423,638
	93.917		19,851,033	3,859,789

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, 2021

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
<b>HUMAN SUPPORT SERVICES CLUSTER:</b>				
<b>Department of Health (continued)</b>				
COVID-19 - HIV CARE FORMULA GRANTS	93.917		243,780	243,780
HEALTHY START INITIATIVE	93.926		1,477,487	1,017,359
HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED	93.940		7,217,565	342,298
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE	93.944		430,828	427,261
COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		492,121	94,888
PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT	93.991		1,534,565	726,403
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		6,583,571	1,277,728
<b>Total Department of Health</b>			<b>182,967,771</b>	<b>47,201,187</b>
<b>Office of Human Rights</b>				
FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL	14.401		114,138	-
EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		35,156	-
<b>Total Office of Human Rights</b>			<b>149,294</b>	<b>-</b>
<b>Department of Health Care Finance</b>				
SUBSTANCE USE-DISORDER PREVENTION THAT PROMOTES OPIOID RECOVERY AND TREATMENT (SUPPORT) FOR PATIENTS AND COMMUNITIES ACT	93.664		1,477,523	-
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		47,523,821	-
COVID-19 - CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		2,536,825	-
MEDICAL ASSISTANCE PROGRAM	93.778		2,633,019,589	-
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		9,714,469	5,318,721
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		194,318,769	-
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		745,466	-
COVID-19 - MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		27,188	-
<b>Total Department of Health Care Finance</b>			<b>2,889,363,650</b>	<b>5,318,721</b>
<b>United Medical Center</b>				
COVID-19 - PROVIDER RELIEF FUND	93.498		18,622,284	-
<b>Total United Medical Center</b>			<b>18,622,284</b>	<b>-</b>
<b>Department of Human Services</b>				
SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	10.535		450,349	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT AND TRAINING (E&T) DATA AND TECHNICAL ASSISTANCE GRANTS	10.537		85,878	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS	10.551		457,027,534	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		31,493,778	-
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		978,234	-
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		4,480,692	-
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		314,076	-
COVID-19 - EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		9,805,266	-
CONTINUUM OF CARE PROGRAM	14.267		4,912,052	-
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		98,610,587	-
REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED	93.566		1,548,638	-
COMMUNITY SERVICES BLOCK GRANT	93.569		12,020,740	10,577,025
COVID-19 - COMMUNITY SERVICES BLOCK GRANT	93.569		4,177,561	-
SOCIAL SERVICES BLOCK GRANT	93.667		7,657,558	-
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		203,042	-
MEDICAL ASSISTANCE PROGRAM	93.778		15,297	-
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		13,893,953	-
<b>Total Department of Human Services</b>			<b>648,443,629</b>	<b>10,577,025</b>

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, 2021

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
<b>HUMAN SUPPORT SERVICES CLUSTER:</b>				
<b>Department on Disability Services</b>				
REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		17,291,792	-
REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND	84.177		255,322	-
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		299,344	-
ACL INDEPENDENT LIVING STATE GRANTS	93.369		234,455	-
ACL ASSISTIVE TECHNOLOGY	93.464		348,531	-
DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	93.631		160,417	-
MEDICAL ASSISTANCE PROGRAM	93.778		15,354,592	-
SOCIAL SECURITY DISABILITY INSURANCE	96.001		14,383,170	-
<b>Total Department on Disability Services</b>			<b>48,327,623</b>	<b>-</b>
<b>Office on Disability Rights</b>				
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		506,842	-
<b>Total Office on Disability Rights</b>			<b>506,842</b>	<b>-</b>
<b>Department of Youth Rehabilitation Services</b>				
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	16.735		58,317	-
<b>Total Department of Youth Rehabilitation Services</b>			<b>58,317</b>	<b>-</b>
<b>Child and Family Services</b>				
GUARDIANSHIP ASSISTANCE	93.090		2,493,235	-
TITLE IV-E KINSHIP NAVIGATOR PROGRAM	93.471		218,240	-
TITLE IV-E PREVENTION PROGRAM	93.472		10,661,274	-
PROMOTING SAFE AND STABLE FAMILIES	93.556		1,667,967	-
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		392,136	-
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		79,061	-
ADOPTION AND LEGAL GUARDIANSHIP PROGRAM	93.603		38,399	-
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		143,254	-
STEPHANIE TUBB JONES CHILD WELFARE SERVICES PROGRAM	93.645		462,806	-
FOSTER CARE - TITLE IV-E	93.658		37,578,918	-
ADOPTION ASSISTANCE - TITLE IV-E	93.659		10,443,979	-
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		641,334	-
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		1,768,248	-
<b>Total Child and Family Services</b>			<b>66,588,851</b>	<b>-</b>
<b>Department of Behavioral Health</b>				
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104		382,702	-
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		215,848	-
SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS) - PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		1,025,762	-
COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-	93.665		1,016,100	-
MEDICARE - HOSPITAL INSURANCE	93.773		2,876,653	-
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		2,265,946	-
OPIOID STR	93.788		25,059,061	-
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		1,192,244	-
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		6,923,151	-
MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	93.982		2,657,569	-
<b>Total Department of Behavioral Health</b>			<b>43,615,036</b>	<b>-</b>
<b>PRIMARY &amp; SECONDARY EDUCATION CLUSTER:</b>				
<b>District of Columbia Public Schools</b>				
INNOVATIVE APPROACHES TO LITERACY, FULL-SERVICE COMMUNITY SCHOOLS; AND PROMISE NEIGHBORHOODS	84.215		515,666	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		17,500,000	-
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS	84.374		4,538,903	-

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, 2021

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
<b>PRIMARY &amp; SECONDARY EDUCATION CLUSTER:</b>				
<b>District of Columbia Public Schools (continued)</b>				
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		259,632	-
HEAD START	93.600		16,261	-
<b>Total District of Columbia Public Schools</b>			<b>22,830,462</b>	<b>-</b>
<b>Office of the State Superintendent of Education</b>				
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) MEAL SERVICE TRAINING GRANTS	10.534		27,643	-
CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	10.541		1,197,951	-
SCHOOL BREAKFAST PROGRAM	10.553		2,008,939	1,069,996
NATIONAL SCHOOL LUNCH PROGRAM	10.555		8,861,499	6,285,472
NATIONAL SCHOOL LUNCH PROGRAM, NON-CASH AWARD	10.555		2,118,039	-
SPECIAL MILK PROGRAM FOR CHILDREN	10.556		(21,901)	-
CHILD AND ADULT CARE FOOD PROGRAM	10.558		6,944,806	4,794,491
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		10,786,921	4,837,251
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		982,877	-
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST)	10.568		289,920	237,737
COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST)	10.568		184,281	184,281
FARM TO SCHOOL GRANT PROGRAM	10.575		240	-
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		604,185	52,098
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		809,591	403,056
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		1,623,814	1,583,845
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA)	84.010		49,974,873	20,465,796
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN	84.013		71,518	71,518
SPECIAL EDUCATION - GRANT TO STATES	84.027		19,270,079	6,879,485
CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		4,683,507	484,347
SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		378,113	54,509
SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		2,324,092	83,145
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		336,414	156,913
CHARTER SCHOOLS	84.282		2,062,735	1,949,971
21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL	84.287		7,108,042	3,351,688
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		268,857	193,137
ENGLISH LANGUAGE ACQUISITION	84.365		1,206,476	233,178
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		9,994,436	4,128,257
GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES	84.369		1,953,361	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		14,352,015	13,517,851
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		35,259	-
SCHOOL IMPROVEMENT GRANTS	84.377		78,718	77,000
STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	84.424		5,072,919	2,228,057
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND	84.425C		2,225,206	-
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND	84.425D		62,461,465	10,023,039
COVID-19 - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (CRRSA EANS) PROGRAM	84.425R		58,702	-
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ARP-ESSER)	84.425U		5,134,186	-
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		76,635	-
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		(3,792)	-
SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS) - PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		1,751,831	1,162,392
EVERY STUDENT SUCCEEDS ACTS (ESSA)/PRESCHOOL DEVELOPMENT GRANTS	93.434		(97,162)	(108,764)
CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		8,868,534	-
COVID-19 - CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		12,595,931	-
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		4,927,172	2,276,144
HEAD START	93.600		1,143,196	909,221
COVID-19 - HEAD START	93.600		175,762	175,762
<b>Total Office of the State Superintendent of Education</b>			<b>254,907,885</b>	<b>87,760,873</b>

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, 2021

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
<b>PRIMARY &amp; SECONDARY EDUCATION CLUSTER:</b>				
<b>University of the District of Columbia</b>				
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001		8,137	-
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		261,350	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		1,037,452	-
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		1,567,299	-
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		288,076	-
BASIC SCIENTIFIC RESEARCH	12.431		1,200	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		283,247	-
CYBERSECURITY CORE CURRICULUM	12.905		76,406	-
ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES	15.805		81,947	-
EDUCATION - OFFICE OF STEM ENGAGEMENT, NASA	43.008		1,050,823	-
ENGINEERING	47.041		199,210	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		66,361	-
BIOLOGICAL SCIENCES	47.074		216,654	-
EDUCATION AND HUMAN RESOURCES	47.076		2,126,066	-
INTEGRATIVE ACTIVITIES	47.083		111,398	-
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM	81.123		635,529	-
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (SEOG)	84.007		507,509	-
HIGHER EDUCATION - INSTITUTIONAL AID	84.031		6,127,901	-
FEDERAL WORK-STUDY PROGRAM	84.033		83,192	-
TRIO - TALENT SEARCH	84.044		397,202	-
TRIO - UPWARD BOUND	84.047		285,313	-
FEDERAL PELL GRANT PROGRAM	84.063		5,519,064	-
FEDERAL DIRECT STUDENT LOANS	84.268		15,145,749	-
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) STUDENT AID PORTION	84.425E		545,755	-
COVID-19 - HEERF INSTITUTIONAL AID PORTION	84.425F		1,806,872	-
COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUs)	84.425J		8,273,163	-
AGING RESEARCH	93.866		74,333	-
SENIOR COMPANION PROGRAM	94.016		316,521	-
SCIENTIFIC LEADERSHIP AWARDS	97.062		27,500	-
HOMELAND SECURITY-RELATED SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (HS STEM) CAREER DEVELOPMENT PROGRAM	97.104		12,362	-
<b>Total University of the District of Columbia</b>			<b>47,133,591</b>	<b>-</b>
<b>GOVERNMENT SERVICES CLUSTER:</b>				
<b>Department of Transportation</b>				
URBAN & COMMUNITY FORESTRY PROGRAM	10.675		23,574	-
FOREST HEALTH PROTECTION	10.680		70,309	-
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		3,065,591	-
HIGHWAY PLANNING AND CONSTRUCTION	20.205		237,303,658	-
HIGHWAY TRAINING AND EDUCATION	20.215		863,428	-
RECREATIONAL TRAILS PROGRAM	20.219		(133)	-
METROPOLITAN TRANSPORTATION PLANNING	20.505		389,478	-
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		4,226,833	-
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		33,892	-
<b>Total Department of Transportation</b>			<b>245,976,630</b>	<b>-</b>
<b>District Department of the Environment</b>				
PESTICIDE APPLICATOR TRAINING	10.025		9,090	-
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474		56,081	-
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		396,173	-
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900		41,172	-
SPORT FISH RESTORATION PROGRAM	15.605		1,312,517	322,841
STATE WILDLIFE GRANTS	15.634		228,460	-
ENDANGERED SPECIES RECOVERY IMPLEMENTATION	15.657		4,562	-
RAILROAD SAFETY	20.301		1,129	-
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001		930,856	-

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, 2021

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
<b>GOVERNMENT SERVICES CLUSTER:</b>				
<b>District Department of the Environment (continued)</b>				
STATE INDOOR RADON GRANTS	66.032		69,891	-
SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		176,074	-
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		122,123	-
CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418		3,027,106	352,270
WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT	66.419		1,451,811	40,000
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER	66.444		144,000	144,000
WATER QUALITY MANAGEMENT PLANNING	66.454		100,000	-
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		1,187,984	521,844
REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	66.461		77,652	-
CHESAPEAKE BAY PROGRAM	66.466		2,733,635	1,165,374
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		462,328	403,350
PERFORMANCE PARTNERSHIP GRANTS	66.605		188,470	-
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		76,699	-
POLLUTION PREVENTION GRANTS PROGRAM	66.708		561,378	78,771
HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	66.801		287,037	-
UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM	66.804		731,016	-
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		329,539	-
STATE ENERGY PROGRAM	81.041		386,817	162,740
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		711,206	482,789
STATE ENERGY PROGRAM SPECIAL PROJECTS	81.119		44,166	44,166
CHILD LEAD POISONING PREVENTION PROGRAM	93.197		567,425	267,618
LOW INCOME HOME ENERGY ASSISTANCE	93.568		11,342,070	9,017,540
COVID-19 - LOW INCOME HOME ENERGY ASSISTANCE	93.568		6,393,799	6,061,368
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		70,230	8,424
COOPERATING TECHNICAL PARTNERS	97.045		46,546	21,019
<b>Total District Department of the Environment</b>			<b>34,269,042</b>	<b>19,094,114</b>
<b>GOVERNMENT OPERATIONS CLUSTER:</b>				
<b>Office of the Mayor</b>				
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		160,456,722	20,370,658
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		190,710,063	4,928,176
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		137,869,344	84,508,706
STATE COMMISSIONS	94.003		197,724	-
AMERICORPS	94.006		3,594,067	3,594,067
TRAINING AND TECHNICAL ASSISTANCE	94.009		250,163	149,013
VOLUNTEER GENERATION FUND	94.021		(2,003)	-
<b>Total Office of the Mayor</b>			<b>493,076,080</b>	<b>113,550,620</b>
<b>Office of the Inspector General</b>				
STATE MEDICAID FRAUD CONTROL UNITS	93.775		2,409,044	-
<b>Total Office of the Inspector General</b>			<b>2,409,044</b>	<b>-</b>
<b>Department of Aging and Community Living</b>				
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		5,311	5,311
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		79,350	79,350
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		25,231	25,231
SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		144,114	144,114
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		2,415,722	1,893,036
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		1,057,756	1,057,756
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		4,015,591	-
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		1,721,738	-

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, 2021

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
<b>GOVERNMENT OPERATIONS CLUSTER:</b>				
<b>Department of Aging and Community Living (continued)</b>				
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II DISCRETIONARY PROJECTS	93.048		254,055	254,055
ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	93.051		121,103	-
NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		970,350	970,350
COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		500,000	500,000
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		861,837	-
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		10,463	(847)
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		151,577	-
COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	93.747		76,500	-
MEDICAL ASSISTANCE PROGRAM	93.778		2,264,657	-
<b>Total Department of Aging and Community Living</b>			<b>14,675,355</b>	<b>4,928,356</b>
<b>Office of the Attorney General</b>				
JUSTICE REINVESTMENT INITIATIVE	16.827		23,269	-
CHILD SUPPORT ENFORCEMENT PROGRAM	93.563		23,513,373	-
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM	93.597		116,136	-
<b>Total Office of the Attorney General</b>			<b>23,652,778</b>	<b>-</b>
<b>DC Public Library</b>				
GRANTS TO STATES	45.310		1,005,121	-
COVID-19 - GRANTS TO STATES	45.310		479,562	-
NATIONAL LEADERSHIP GRANTS	45.312		102,757	-
<b>Total DC Public Library</b>			<b>1,587,440</b>	<b>-</b>
<b>Department of Employment Services</b>				
LABOR FORCE STATISTICS	17.002		671,034	-
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		2,367,004	-
UNEMPLOYMENT INSURANCE	17.225		262,887,563	-
ARRA - UNEMPLOYMENT INSURANCE	17.225		424,826	-
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		1,242,114,749	-
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		712,704	-
WIOA ADULT PROGRAM	17.258		2,902,585	-
WIOA YOUTH ACTIVITIES	17.259		3,320,973	-
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		66,000	-
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		10	-
COVID-19 - WIOA NATIONAL DISLOCATED WORKERS GRANTS/WIA NATIONAL EMERGENCY GRANTS	17.277		238,928	-
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		7,452,841	-
APPRENTICESHIPS USA GRANTS	17.285		464,118	-
CONSULTATION AGREEMENTS	17.504		419,771	-
DISABLED VETERANS OUTREACH PROGRAM	17.801		618,657	-
COVID-19 - PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	97.050		124,933	-
<b>Total Department of Employment Services</b>			<b>1,524,786,696</b>	<b>-</b>
<b>Board of Election and Ethics</b>				
2018 HELP AMERICA VOTE ACT ELECTION SECURITY GRANTS	90.404		539,921	-
<b>Total Board of Election and Ethics</b>			<b>539,921</b>	<b>-</b>
<b>PUBLIC SAFETY &amp; JUSTICE CLUSTER:</b>				
<b>Homeland Security / Emergency Management</b>				
NON-PROFIT SECURITY PROGRAM	97.008		2,390,818	2,390,818
FLOOD MITIGATION ASSISTANCE	97.029		53,318	53,318
COVID-19 - PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER	97.036		272,979,070	6,878,997
HAZARD MITIGATION GRANT	97.039		468,698	371,571
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		3,012,419	-
PRE-DISASTER MITIGATION	97.047		1,973,120	1,872,978
HOMELAND SECURITY GRANT PROGRAM	97.067		46,978,378	37,253,335
SECURING THE CITIES PROGRAM	97.106		1,354,115	-

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, 2021

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
<b>PUBLIC SAFETY &amp; JUSTICE CLUSTER:</b>				
<b>Homeland Security / Emergency Management (continued)</b>				
REGIONAL CATASTROPHIC PREPAREDNESS GRANT PROGRAM	97.111		85,358	85,358
FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	97.132		118,447	118,447
<b>Total Homeland Security / Emergency Management</b>			<b>329,413,741</b>	<b>49,024,822</b>
<b>Metropolitan Police Department</b>				
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		96,422	-
PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS	16.710		262,942	-
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		1,246,566	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		200,000	-
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833		192,303	-
NATIONAL MOTOR CARRIER SAFETY	20.218		1,064,877	-
SAFETY DATA IMPROVEMENT PROGRAM	20.234		1,524	-
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		60,588	-
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		634,594	-
<b>Total Metropolitan Police Department</b>			<b>3,759,816</b>	-
<b>Fire and Emergency Medical Services</b>				
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		152,332	-
PORT SECURITY GRANT PROGRAM	97.056		161,437	-
<b>Total Fire and Emergency Medical Services</b>			<b>313,769</b>	-
<b>DC National Guard</b>				
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		7,654,999	-
NATIONAL GUARD CHALLENGE PROGRAM	12.404		2,094,025	7,487
<b>Total DC National Guard</b>			<b>9,749,024</b>	<b>7,487</b>
<b>Department of Corrections</b>				
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812		236,770	-
BODY WORN CAMERA POLICY AND IMPLEMENTATION	16.835		850,000	-
<b>Total Department of Corrections</b>			<b>1,086,770</b>	-
<b>Office of Justice Grants Administration/Office of Victim Services</b>				
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		330,662	330,662
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034		2,167,490	2,167,490
JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES	16.540		253,634	225,079
CRIME VICTIM ASSISTANCE PROGRAM	16.575		4,377,492	4,226,352
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582		(143,026)	(142,629)
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		823,045	806,849
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		70,964	70,964
PROJECT SAFE NEIGHBORHOODS	16.609		146,603	146,603
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		1,351,365	1,270,001
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		133,186	133,186
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		13,534	13,534
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM	16.817		168,841	168,841
<b>Total Office of Justice Grants Administration/Office of Victim Services</b>			<b>9,693,790</b>	<b>9,416,932</b>
<b>Department of Forensics Sciences</b>				
FORENSIC DNA BACKLOG REDUCTION PROGRAM	16.741		140,102	-
<b>Total Department of Forensics Sciences</b>			<b>140,102</b>	-
<b>Office of Administrative Hearing</b>				
MEDICAL ASSISTANCE PROGRAM	93.778		370,396	-
<b>Total Office of Administrative Hearing</b>			<b>370,396</b>	-

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, 2021

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
<b><u>PUBLIC SAFETY &amp; JUSTICE CLUSTER:</u></b>				
<b>Office of the Chief Medical Examiner</b>				
STRENGTHENING THE MEDICAL EXAMINER - CORONER SYSTEM	16.037		22,751	22,751
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		74,044	-
<b>Total Office of the Chief Medical Examiner</b>			<b>96,795</b>	<b>22,751</b>
<b><u>ECONOMIC DEVELOPMENT AND REGULATION CLUSTER:</u></b>				
<b>Office of Municipal Planning</b>				
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		529,795	-
<b>Total Office of Municipal Planning</b>			<b>529,795</b>	-
<b>Commission on Arts &amp; Humanities</b>				
PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		267,417	-
COVID-19 - PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		(5,000)	-
<b>Total Commission on Arts &amp; Humanities</b>			<b>262,417</b>	-
<b>Department of Housing and Community Development</b>				
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		19,679,030	11,547,997
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE	14.218		299,964,211	-
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		5,798,270	4,406,378
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)	14.239		11,332,455	1,104,918
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE	14.239		121,016,112	-
HOUSING TRUST FUND	14.275		717,284	-
<b>Total Department of Housing and Community Development</b>			<b>458,507,362</b>	<b>17,059,293</b>
<b>Public Service Commission</b>				
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		508,389	-
<b>Total Public Service Commission</b>			<b>508,389</b>	-
<b>Department of Small &amp; Local Business Development</b>				
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		508,798	-
<b>Total Department of Small &amp; Local Business Development</b>			<b>508,798</b>	-
<b>Department of Insurance, Securities and Banking</b>				
THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	93.413		37,910	-
INSURANCE MARKET REFORM GRANT	93.811		(948)	-
<b>Total Department of Insurance, Securities and Banking</b>			<b>36,962</b>	-
<b><u>OFFICE OF THE CHIEF FINANCIAL OFFICE CLUSTER:</u></b>				
<b>Office of the Chief Financial Officer</b>				
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		652,528	-
<b>Total Office of the Chief Financial Officer</b>			<b>652,528</b>	-
<b>Total Expenditures of Federal Awards</b>			<b>\$ 7,380,160,975</b>	<b>\$ 363,962,181</b>

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, 2021

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### 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, 2021. 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, 2021

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### 4. Federally Funded Loan Programs

#### Community Development Block Grants (ALN 14.218)

The amount of total program expenditures in the accompanying schedules is \$25,477,300, which includes current year ordinary and COVID-19 loan disbursements. The outstanding loans cumulative balance as of September 30, 2021, is \$287,770,773.

#### Home Investment Partnerships Program (ALN 14.239)

The amount of total program expenditures in the accompanying schedules is \$11,332,455, which includes current year loan disbursements. The outstanding loans cumulative balance as of September 30, 2021, is \$132,630,100.

#### 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 2021, new loans made to students enrolled at UDC under the Federal Loan Program, ALN 84.268 totals \$15,145,749. This amount is included in the Schedules.

Beginning Balance	\$ 238,918,251
Add: New Loans	15,145,749
	<hr/> 254,064,000
Less: Principal payments	-
Ending Balance	<hr/> \$ 254,064,000

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

During fiscal year 2021, the District received cash rebates from infant formula manufacturers totaling \$2,976,741 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, 2021

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The composition of ALN 17.225 in fiscal year 2021 is as follows:

State UI Benefits	\$ 242,669,406
Federal UI and Extended UI Benefits	4,398,714
Federal UI Administrative Expenditures	15,819,443
<hr/>	
Subtotal	262,887,563
<hr/>	
Additional Federal Unemployment Compensation	
ARRA - Federal UI	424,826
COVID-19 - Federal UI	1,242,114,749
<hr/>	
Total	\$ 1,505,427,138

### 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 \$131,069,061 of eligible expenditures in fiscal year 2020, and FEMA approved the related project worksheets in fiscal year 2021. This amount has 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 2021, the District did not receive any donated PPE from the Federal government.

## Schedule of Findings and Questioned Costs

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# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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### 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, 2021, were audited by other auditors whose report dated January 24, 2022, expressed unmodified opinions on the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District.
2. The audit by other auditors identified no material weaknesses and no significant deficiencies in internal control over financial reporting in connection with the basic financial statements of the District as of and for the year ended September 30, 2021.
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, 2021.

#### *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, 2021

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	Highway Planning and Construction Cluster	20.205, 20.219	Unmodified
3	COVID-19 - Coronavirus Relief Fund	21.019	Unmodified
4	COVID-19 - Emergency Rental Assistance Program	21.023	Qualified
5	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027	Adverse
6	Title I Grants to Local Educational Agencies	84.010	Unmodified
7	DC School Choice Incentive Program	84.370	Unmodified
8	COVID-19 - Education Stabilization Fund	84.425	Unmodified
9	Immunization Cooperative Agreements	93.268	Qualified
10	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Unmodified
11	COVID-19 - Provider Relief Fund	93.498	Qualified
12	Temporary Assistance for Needy Families	93.558	Adverse
13	Child Support Enforcement Program	93.563	Unmodified
14	Child Care and Development Fund Cluster	93.575, 93.596	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	COVID-19 - Public Assistance - Presidentially Declared Disaster	97.036	Qualified
19	Homeland Security Grant Program	97.067	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, 2021.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

The major federal programs of the District for the year ended September 30, 2021 were as follows:

#	Major Federal Program/Cluster	Assistance Listing Number(s)
1	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561
2	Highway Planning and Construction Cluster	20.205, 20.219
3	COVID-19 - Coronavirus Relief Fund	21.019
4	COVID-19 - Emergency Rental Assistance Program	21.023
5	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027
6	Title I Grants to Local Educational Agencies	84.010
7	DC School Choice Incentive Program	84.370
8	COVID-19 - Education Stabilization Fund	84.425
9	Immunization Cooperative Agreements	93.268
10	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
11	COVID-19 - Provider Relief Fund	93.498
12	Temporary Assistance for Needy Families	93.558
13	Child Support Enforcement Program	93.563
14	Child Care and Development Fund Cluster	93.575, 93.596
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	COVID-19 - Public Assistance - Presidentially Declared Disaster	97.036
19	Homeland Security Grant Program	97.067

The dollar threshold used to distinguish between Type A and Type B programs was \$22,140,482 for Federal awards for the year ended September 30, 2021.

Auditee qualified as low risk auditee? \_\_\_\_\_ Yes      X   No

### Section II - Financial Statement Findings

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

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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### Section III - Federal Award Findings and Questioned Costs

**Finding Number:** 2021-001  
**Prior Year Finding Number:** 2020-002  
**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: 10/01/2020 - 09/30/2021

**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 currently unknown.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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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 currently unknown.
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.

These amounts represent 0.03% of the total amounts paid by DHS in claims for beneficiary payments. DHS paid a total of \$457,027,534 in beneficiary payments to all SNAP beneficiaries in fiscal year 2021.

**Questioned Costs** - Known amount is \$126,574.

**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 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 eight (8) 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.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**Finding Number:** 2021-002  
**Prior Year Finding Number:** 2020-003  
**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: 10/01/2020 - 09/30/2021

**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 one (1) out of the 60 samples, BDO noted that the number of cards issued and the number of cards returned to stock were incorrect on the EBT Balance Sheet, and the manager signed off on the incorrect amounts.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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- For one (1) out of the 60 samples, one of the packages was not complete, as page 1 of the EBT Card Issuance Log for Workstation 2 was missing from the package. We were therefore unable to complete the testing for Workstation 2 for that sample.
- For one (1) out of the 60 samples, the Supervisor incorrectly signed as Manager/Supervisor on both Workstation 1 and Workstation 2 EBT Balance Sheets at the same time she acted as staff during lunch hour at Workstation 2, when the only employee (working at Workstation 1) needed to go to lunch. The Workstation 2 EBT Balance Sheet should have been reviewed and signed by the Manager and not by the acting staff.
- For eight (8) out of the 60 samples, although both EBT Balance Sheets reconciled with the EBT Card Issuance Logs included in the package, we noted the following deficiencies:
  - For one (1) of the samples, for at least one (1) customer the form of identification noted was a referral, but the form was not complete, as the customer did not sign “Part A. issue photo ID”.
  - For three (3) of the samples, for at least one (1) customer, the staff portion of the Photo-ID Referral Authorization is missing information, as the staff did not identify the form of identification used, although a referral form was attached.
  - For two (2) of the samples, for at least one (1) customer, the Photo-ID Referral Authorization was missing a supervisor signature on the referral page.
  - For one (1) of the sample, for at least one (1) customer the Photo-ID Program Referral Form was missing a supervisor signature on the referral page. In addition, for at least one (1) customer the referral form was incomplete, as the customer did not sign or date on Part A of the form.
  - For one (1) of the samples, for at least one customer the name on the intake form was missing from the EBT Card Issuance Log.

**Questioned Costs** - None.

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

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

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

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

**Related Noncompliance** - Material noncompliance.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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***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, 2021

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**Finding Number:** 2021-003  
**Prior Year Finding Number:** 2020-004  
**Compliance Requirement:** Subrecipient Monitoring

**Program:**  
U.S. Department of the Treasury

**Government Department/Agency:**  
Office of the Mayor

COVID-19 - Coronavirus Relief Fund  
ALN: 21.019  
Award #: N/A  
Award Year: 03/01/2020 - 12/31/2021

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

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

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

**Condition** - Our examination of the program's subrecipient monitoring requirements includes submission and review of monthly financial and performance reports. We examined twelve (12) subrecipients and noted that there is no evidence that a review of the monthly financial and performance reports submitted was made by the Office of the Mayor (OM) for eight (8) subrecipients. We also noted that two (2) subrecipients failed to submit their monthly financial and performance reports and no documentation was available for the debarred/prohibited entity for these two subrecipients.

**Questioned Costs** - None.

**Context** - This is a condition identified per review of OM's compliance with specified monitoring requirements on the program's subrecipients using a statistically valid sample.

**Effect** - The District is not in compliance with the subrecipient monitoring requirements as it failed to document its review of the reports and was not able to obtain reports on some of the subrecipient.



# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**Cause** - Management did not have proper internal controls and policies and procedures in place to ensure that a review is performed on the financial and program reports. Management did not have working procedures in place to follow up on financial and program reports not submitted. Further, management did not maintain evidence that the subrecipient is not suspended or debarred.

**Recommendation** - We recommend that OM implement policies, procedures and controls that will ensure that financial and program reports are reviewed, and evidence of review are documented. Further, OM should implement policies to follow up on financial and program reports not submitted in order to ensure compliance with all the required laws, guidelines and requirement under the award. OM should implement procedure to maintain evidence that the subrecipient is not suspended or debarred.

**Related Noncompliance** - Noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - The Office of the Mayor agrees with the conditions and recommendations of this finding as it relates to the inability to provide the specified compliance documents referenced in this finding under the existing subrecipient protocol within the Agency. 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, 2021

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**Finding Number:** 2021-004  
**Prior Year Finding Number:** N/A  
**Compliance Requirement:** Eligibility

**Program:**

U.S. Department of the Treasury

**Government Department/Agency:**

Office of the Mayor/ 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.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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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 beneficiary’s eligibility determination during the fiscal year 2021 audit. Specifically, out of a sample of 60 transactions tested, we noted the following exceptions:

- For six (6) participants, the Agency relied on a categorical eligibility determination from another low-income program run by the Agency. However, the determination for such program was not made on or after January 1, 2020, as stated in the FAQ. Because management did not adhere to the ERA program requirements, the amounts provided to these participants represent known questioned costs totaling \$6,964.
- For one (1) participant, the income eligibility requirement was not met, resulting in an improper rental assistance payment totaling \$15,900.
- For one (1) participant, the documentation of income determination was not properly supported by paystubs, W-2s or other wage statements, tax filings, or bank statements demonstrating regular income. Therefore, the participant should not have been deemed eligible, resulting in an improper rental assistance payment totaling \$3,872. In addition, the Agency did not obtain a signed attestation from the participant indicating that the information provided was correct and complete. This participant was a recipient of a low-income program run by the Agency. In lieu of an attestation form, BDO noted the agency maintained a participant rent calculation that was signed by the participant.
- For ten (10) participants, the Agency did not follow their documented policies and procedures such that the rental calculation worksheets were not signed by the participants.
- For three (3) participants, we examined the rental calculation worksheets to determine the accuracy of the amount of ERA funds provided to those participants. The Agency was unable to provide a rental calculation worksheet for one (1) participant. For two (2) participants, the rental calculation worksheet did not align to the amount of ERA funds paid to the participants. The participants received \$828 more than the amounts approved on the rent calculation worksheets, representing known questioned costs.

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** - \$27,564.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**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 finding that six (6) participants deemed categorically eligible for ERA assistance based on participation in FRSP had eligibility determinations made prior to January 1, 2020. DHS has reviewed these participants' situations. Based on notes made by FRSP Case Managers within the Homeless Management Information System (HMIS), it is evident that there were no major changes to household income while receiving ERA rental assistance and that without the continued assistance the households would be at imminent risk of homelessness. Additionally, four of the six participants enrolled in Temporary Assistance for Needy Families (TANF) and/or Supplemental Nutrition Assistance Program (SNAP) since receiving rental assistance. This leads DHS to conclude that the participants were well within the 80% AMI and eligible for ERA assistance.

DHS agrees with the finding that for one (1) participant, the income eligibility requirement was not met, resulting in an improper rental assistance payment totaling \$15,900. Upon secondary review, it appears that case managers mistakenly attributed the wrong income amount to the applicant which put them above the 80% Area Median Income (AMI) threshold. Since learning of the incorrect payment, DHS reached out to the landlord who received the funds to formally request their return to the District. The landlord has responded that funds will be returned, and this will be tracked to ensure the return is recorded against ERA within the District's financial system (SOAR).

DHS agrees with the finding that one (1) participant did not have properly documented income. Income documentation provided was not sufficient to identify that it was for the specific participant receiving ERA rental assistance. This participant was 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. DHS has reviewed this participant's situation and confirmed that the participant entered FRSP from an emergency shelter for families experiencing homelessness and was enrolled in Supplemental Nutrition Assistance Program (SNAP) within three months of receiving rental assistance. This leads DHS to conclude that the participant was well within the 80% AMI and was eligible for ERA assistance.

DHS agrees with the finding that ten (10) FRSP rent calculation worksheets were not signed by participants, that two (2) rent calculation worksheets did not align to the amount of the subsidy that was paid out of ERA, and that one (1) rental calculation worksheet was not on file. In the cases where more subsidy was paid on behalf of households than was documented in the FRSP rent calculation

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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worksheet, ERA regulations permitted payment up to full rent and therefore the amounts paid out were eligible under ERA.

These gaps in documentation are due to rapidly expanding caseloads during the pandemic and new safety protocols that required certain changes to case management protocols. DHS believes that sufficient documentation was provided to show that all FRSP households paid out of ERA funds were below 80% AMI, had a lease on file, and would have been at imminent risk of homelessness without assistance. To address the gaps in income and subsidy calculation documentation, DHS is conducting monitoring of the FRSP enrollment and documentation processes. DHS is also enhancing contractual language and requirements for the FRSP management contract to ensure sufficient oversight and accountability.

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: 2021-005  
Prior Year Finding Number: N/A  
Compliance Requirement: Reporting

**Program:**

U.S. Department of the Treasury

**Government Department/Agency:**

Office of the Mayor/ 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 U.S. Department of the Treasury Reporting Guidance for the COVID-19 Emergency Rental Assistance (ERA) Program outlines the Special Reports required under this 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 Reporting Guidance provided by Treasury, the key data elements for the monthly reports included (1) the total number of participant households in the reporting period and (2) the total amount of ERA funds expended in the reporting period. The program also requires ERA recipients to certify the reports submitted. For ERA1, Treasury required recipients to submit an interim report for the period from the Award Date through March 31, 2021, and a partial report for the period from April 1, 2021 - June 30, 2021. For ERA2, Treasury required recipients to submit a partial report for the period from April 1, 2021 - June 30, 2021.

**Condition** - The U.S. Department of Treasury (Treasury) provided Reporting Guidance for the Emergency Rental Assistance Program on their website in order to assist recipients with understanding and reporting the required information to Treasury.

For the reports tested, BDO noted the following:

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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- For one of four monthly reports tested (the ERA1 May 2021 Monthly Report), BDO was unable to validate the amounts reported for (1) the total number of participant households in the reporting period and (2) the total amount of ERA funds expended in the reporting period as management did not provide supporting documentation for the origin of the amounts
- For one of four monthly reports tested (the ERA1 May 2021 Monthly Report), there was no documented evidence that the report was certified by management.
- For one of four monthly reports tested (the ERA1 May 2021 Monthly Report), we were not able to verify the submission date of the report.
- For one of four monthly reports tested (the ERA2 July 2021 Monthly Report), management did not submit the report to Treasury.
- For two of two special reports selected for testing (the ERA1 interim report and the ERA2 partial report), management was unable to provide the reports as there is no evidence of submission of the reports to Treasury and no evidence the reports were certified by management.

**Questioned Costs** - None.

**Context** - This is a condition identified per review of the Office of the Mayor's/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** - This program required rapid implementation with incomplete and changing guidance at the onset of the program in order to provide eligible households with financial assistance and housing stability services in response to the COVID-19 pandemic. The focus of the management team was getting the financial assistance to eligible families as quickly as possible; and the completion of the reporting requirements was not prioritized. Management did not establish effective controls related to the accumulation and maintenance of data used for the financial and special reports, and did not have adequate reviews and approvals in place to ensure the reports were completed accurately and completely.

**Recommendation** - We recommend that the Office of the Mayor/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, that management maintain documentation of the determination of the amounts used to report to Treasury, and that reports are submitted on a timely basis.

**Related Noncompliance** - Material noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - The Department of Human Services (DHS) concurs with the finding that the May 2021 Monthly Report supporting data was not properly documented. Beginning with the June 2021 Monthly Report, the District maintained documentation of data sources for all Monthly and Quarterly reports and will continue to maintain for the duration of the ERA program.

DHS concurs with the finding that the July 2021 ERA2 Monthly Report was not submitted. At the time of reporting, there were no participating households funded from ERA2 and the team was not aware

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## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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that the report was required to document where no households were funded. DHS discussed this with U.S. Department of the Treasury ERA Reporting staff and based on their guidance, the July 2021 ERA2 report was submitted on June 10, 2022 as a corrective action.

The Department of Human Services (DHS) certified the May 2021 ERA1 Monthly Report at the time of submission, however, auditors could not substantiate that the certification of the report was performed because the U.S. Department of the Treasury's COVID-19 Relief Hub reporting portal did not have the functionality to show certification when submitting reports. DHS has received confirmation from U.S. Treasury that the report was properly submitted. DHS also submitted the Interim and Partial reports, however, auditors could not substantiate that certification of the reports were performed at the time of submission, as U.S. Treasury's reporting portal functionality did not have the functionality to show certification when submitting reports. DHS provided Q2 Partial Reports, however, data fields were added within the portal that were not included when the reports were submitted. 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. DHS has received confirmation from U.S. Treasury that the Interim and Quarterly reports were properly submitted. Beginning with the May 2022 Monthly report due June 15, 2022, DHS will document management certification via internal emails that include screen shots of the submission 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 management certification.

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:** 2021-006  
**Prior Year Finding Number:** N/A  
**Compliance Requirement:** Period of Performance

**Program:**

U.S. Department of the Treasury

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

ALN: 21.027

Award #: N/A

Award Year: 10/01/2020 - 09/20/2021

**Government Department/Agency:**

Office of the Mayor/Deputy Mayor for  
Planning and Economic Development  
(DMPED)

**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.

As per Compliance Supplement, recipients may only use funds to cover costs incurred during the period beginning on March 3, 2021 and ending on December 31, 2024 per section 602(g)(1) of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 and Treasury's Interim Final Rule at 31 C.F.R. Section 35.5(a).

**Condition** - Based on the testing of direct costs charged to the major federal program during the beginning of the period of performance, we sampled and selected 70 transactions totaling \$109,948,108. We noted one (1) transaction consisting of three invoices totaling \$79.5 million were expended in accordance with the state and local fiscal recovery funds' programmatic objectives. However, this transaction was incurred prior to the mandated period of performance stipulated in the Compliance Supplement and program requirement.

**Questioned Costs** - \$79,500,000.

**Context** - This is a condition identified per review of Deputy Mayor for Planning and Economic Development (DMPED)'s compliance with specified requirements using a statistically valid sample.

**Effect** - DMPED is not in compliance with the stated provisions. Expenses incurred and charged to the program prior to period of performance could result in disallowances of costs.

**Cause** - DMPED did not appear to have adequate policies and procedures in place to ensure compliance with the required period of performance stipulations.

**Recommendation** - We recommend that DMPED strengthen its processes with respect to initiating and charging expenditures particularly to new federal programs. We also recommend that DMPED enhance its review process to properly determine the activities of each grant relative to the appropriate period of performance. In instances where verbal approval is needed for urgent activity, we recommend DMPED request appropriate contemporaneous documentation to substantiate such verbal approvals. Correspondingly, such information should also be monitored, approved and retained by a responsible official of DMPED in a timely manner.

**Related Noncompliance** - Material noncompliance.

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## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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***Views of Responsible Officials and Planned Corrective Actions*** - DMPED concurs with the conditions and recommendations of this finding. In the process of deploying pandemic relief emergency funds, DMPED received District government contingency cash in order to accelerate implementation of the Bridge Fund to provide relief to businesses that had been forced to close and lay off staff to protect public health. Contingency funds were ultimately replaced by Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). DMPED notes that the use of these funds was in accordance with federal eligibility requirements and the District received verbal approval from US Treasury to use CSLFRF funds prior to the period of performance. DMPED has received written communication from the U.S. Department of the Treasury (Treasury) noting that they would not recommend that the Secretary of the Treasury take action to recoup such amounts. 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: 2021-007  
Prior Year Finding Number: N/A  
Compliance Requirement: Reporting

**Program:**

U.S. Department of Education

DC School Choice Incentive Program

ALN: 84.370

Award #: U370C190001-20

Award Year: 04/15/2019 - 04/15/2024

**Government Department/Agency:**

Office of the State Superintendent of  
Education

**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.

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). In accordance with OMB Memorandum M-20-21, Implementation Guidance for Supplementing Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19), existing Transparency Act subaward reporting requirements may be leveraged to meet the transparency requirements outlined in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

Aspects of the Transparency Act that relate to subaward reporting (1) under grants and cooperative agreements were implemented in OMB in 2 CFR Part 170 and (2) under contracts, by the regulatory agencies responsible for the Federal Acquisition Regulation (FAR at 5 FR 39414 et seq., July 8, 2010). The requirements pertain to recipients (i.e., direct recipients) of grants or cooperative agreements who make first-tier subawards and contractors (i.e., prime contractors) that award first-tier subcontracts. There are limited exceptions as specified in 2 CFR Part 170 and the FAR. The guidance at 2 CFR Part 170 currently applies only to federal financial assistance awards in the form of grants and cooperative agreements (e.g., it does not apply to loans made by a federal agency to a recipient), however the subaward reporting requirement applies to all types of first-tier subawards under a grant or cooperative agreement.

As provided in 2 CFR Part 170 and FAR Subpart 4.14, respectively, federal agencies are required to include the award term specified in Appendix A to 2 CFR Part 170 or the contract clause in FAR 52.204-10, Reporting Executive Compensation and First-Tier Subcontract Awards, as applicable, in awards subject to the Transparency Act.

Consistent with the OMB guidance,

- The 2 CFR Part 170 “subaward” has the meaning given in 2 CFR 200.1 and means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

- FAR 52.204-10(a) defines “first-tier subcontract” to mean a subcontract awarded directly by a contractor to acquire supplies or services (including construction) for performance of a prime contract, but excludes the contractor’s supplier agreements with vendors, such as long-term arrangements for materials or supplies that benefit multiple contracts or the costs of which would normally be applied to a contractor’s general and administrative expenses or indirect cost.

Additionally, if the subaward/subcontract was subject to reporting under the Transparency Act, the action was reported in FSRS no later than the last day of the month following the month in which the subaward/subcontract amendment obligation was made or in the subcontract award/subcontract modification was made.

**Condition** - We performed testing over the Transparency Act reporting requirements outlined in the criteria section above. We tested five (5) subrecipients with a total dollar amount of \$1,468,619. The result of the testing is outlined below.

- One (1) report was submitted late in FSRS with a dollar amount of \$127,281.

**Questioned Costs** - None.

**Context** - This is a condition identified per review of Office of the State Superintendent of Education (OSSE)’s compliance with specified reporting requirements related to the program’s subrecipients using a statistically valid sample.

**Effect** - OSSE is not in compliance with reporting requirements under the Transparency Act related to the program’s subrecipients.

**Cause** - Lack of monitoring and internal control in place to ensure that reports required under the Transparency Act are submitted timely in FSRS result in OSSE’s noncompliance with the reporting requirements.

**Recommendation** - We recommend OSSE to enhance its controls over the timely submission of reports required under the Transparency Act to ensure compliance with reporting requirements and established policies and procedures.

**Related Noncompliance** - Noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - The Office of State Superintendent of Education (OSSE) concurs with the conditions and recommendations of this finding since these recommendations were already incorporated, upon OSSE’s detection of the reporting delay, to prevent the recurrences of untimely Federal Funding Accountability and Transparency Act (FFATA) submission, which occur in 2020-2021. The adverse effect of COVID-19 resulted in extenuating circumstances that caused the FFATA reporting delayed submission. 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, 2021

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**Finding Number:** 2021-008  
**Prior Year Finding Number:** N/A  
**Compliance Requirement:** Equipment and Real Property Management

**Program:**

U.S. Department of Education

**Government Department/Agency:**

District of Columbia Public School

COVID-19 - Education Stabilization Fund  
Elementary and Secondary School Emergency Relief (ESSER)  
Fund  
ALN: 84.425D  
Award #: A3SERF, B3SERF  
Award Year: 10/01/2020 - 09/30/2021, 03/13/2020 -  
09/30/2023

COVID-19 - Education Stabilization Fund  
American Rescue Plan - Elementary and Secondary Schools  
Emergency Relief Fund (ARP-ESSER)  
ALN: 84.425U  
Award #: U3SERF  
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 43 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 2021.

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## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**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. In addition, the COVID-19 pandemic, and the need to minimize in-person, close contact among staff members, necessitated temporary departures from established asset receiving and physical audit procedures in calendar year 2021. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

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Finding Number: 2021-009  
Prior Year Finding Number: N/A  
Compliance Requirement: Reporting

**Program:**

U.S. Department of Education

**Government Department/Agency:**

Office of the State Superintendent of Education

COVID-19 - Education Stabilization Fund  
Governors Emergency Education Relief (GEER) Fund  
ALN: 84.425C  
Award #: S425C200023  
Award Year: 05/26/2020 - 09/30/2021

COVID-19 - Education Stabilization Fund  
Elementary and Secondary School Emergency Relief (ESSER)  
Fund  
ALN: 84.425D  
Award #: S425D200034  
Award Year: 05/07/2020 - 09/30/2021

**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.

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, hereafter referred to as the "Transparency Act" that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). In accordance with OMB Memorandum M-20-21, Implementation Guidance for Supplementing Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19), existing Transparency Act subaward reporting requirements may be leveraged to meet the transparency requirements outlined in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

Aspects of the Transparency Act that relate to subaward reporting (1) under grants and cooperative agreements were implemented in OMB in 2 CFR Part 170 and (2) under contracts, by the regulatory agencies responsible for the Federal Acquisition Regulation (FAR at 5 FR 39414 et seq., July 8, 2010). The requirements pertain to recipients (i.e., direct recipients) of grants or cooperative agreements who make first-tier subawards and contractors (i.e., prime contractors) that award first-tier subcontracts. There are limited exceptions as specified in 2 CFR Part 170 and the FAR. The guidance at 2 CFR Part 170 currently applies only to federal financial assistance awards in the form of grants and cooperative agreements (e.g., it does not apply to loans made by a federal agency to a recipient), however the subaward reporting requirement applies to all types of first-tier subawards under a grant or cooperative agreement.

As provided in 2 CFR Part 170 and FAR Subpart 4.14, respectively, federal agencies are required to include the award term specified in Appendix A to 2 CFR Part 170 or the contract clause in FAR 52.204-10, Reporting Executive Compensation and First-Tier Subcontract Awards, as applicable, in awards

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## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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subject to the Transparency Act.

Consistent with the OMB guidance,

- The 2 CFR Part 170 “subaward” has the meaning given in 2 CFR 200.1 and means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.
- FAR 52.204-10(a) defines “first-tier subcontract” to mean a subcontract awarded directly by a contractor to acquire supplies or services (including construction) for performance of a prime contract, but excludes the contractor’s supplier agreements with vendors, such as long-term arrangements for materials or supplies that benefit multiple contracts or the costs of which would normally be applied to a contractor’s general and administrative expenses or indirect cost.

Additionally, if the subaward/subcontract was subject to reporting under the Transparency Act, the action was reported in FSRS no later than the last day of the month following the month in which the subaward/subcontract amendment obligation was made or in the subcontract award/subcontract modification was made.

**Condition** - We performed testing over the Transparency Act reporting requirements outlined in the criteria section above. We tested six (6) subrecipients with a total dollar amount of \$7,002,618. The results of the testing are outlined below.

- One (1) report was submitted late in FSRS with a dollar amount of \$560,327.
- One (1) report was not reported in FSRS with a dollar amount of \$158,372.

**Questioned Costs** - None.

**Context** - This is a condition identified per review of Office of the State Superintendent of Education (OSSE)’s compliance with specified reporting requirements related to the program’s subrecipients using a statistically valid sample.

**Effect** - OSSE is not in compliance with reporting requirements under the Transparency Act related to the program’s subrecipients.

**Cause** - Lack of monitoring and internal control in place to ensure that reports required under the Transparency Act are prepared and submitted timely in FSRS result in OSSE’s noncompliance with the reporting requirements.

**Recommendation** - We recommend OSSE to enhance its controls over the preparation and timely submission of reports required under the Transparency Act to ensure compliance with reporting requirements and established policies and procedures.

**Related Noncompliance** - Noncompliance.



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## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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***Views of Responsible Officials and Planned Corrective Actions*** - The Office of State Superintendent of Education (OSSE) concurs with the conditions and recommendations of this finding since these recommendations were already incorporated, upon OSSE's detection of the reporting delay, to prevent the recurrences of untimely Federal Funding Accountability and Transparency Act (FFATA) submission, which occur in 2020-2021. The adverse effect of COVID-19 resulted in extenuating circumstances that caused the FFATA reporting delayed submission. 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: 2021-010  
Prior Year Finding Number: N/A  
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 - 04/23/2022

COVID-19 - Education Stabilization Fund  
HEERF Institutional Aid Portion  
ALN: 84.425F  
Award #: P425F202580 - 20B  
Award Year: 05/07/2020 - 05/06/2022

COVID-19 - Education Stabilization Fund  
HEERF Historically Black Colleges and Universities (HBCUs)  
ALN: 84.425J  
Award #: P425J200098 - 20C  
Award Year: 05/01/2020 - 02/26/2022

**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.

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 four (4) 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 four (4) 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.

**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 UDC to enhance its controls over the maintenance of documentation for 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. 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, 2020

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Finding Number: 2021-011  
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 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]

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2020

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

**Condition** - We noted that the District Department of Health (DC Health) allocated payroll expenditures to the Immunization Cooperative Agreements (ICA) program during fiscal year 2021 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, 19 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 2021 were \$1,085,464.

**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 2021, significant milestones have been achieved however due to several change management tasks, the corrective action plan is still progressing into fiscal year 2022 and is expected to fully implement by September 30, 2022.

**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 for the fiscal year 2021 single audit for the Immunization Cooperative Agreements (ICA) program. The current corrective action plan is progressing and will be fully implemented in fiscal year 2022. The actions that were already underway in fiscal year 2021 and those still being implemented in fiscal year 2022 will support the required periodic comparison of actual costs to the budgeted costs of personnel and make any necessary adjustment as required by 2 CFR 200.430. There were delays in implementation of the corrective action plan in fiscal year 2021 due to disruptions and changes in government operations, but also because

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2020

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tools to manage compliance were being revised and further developed. 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, 2020

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Finding Number: 2021-012  
Prior Year Finding Number: 2020-005  
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)

Epidemiology and Laboratory Capacity for Infectious Diseases

ALN: 93.323

Award #: 1 NU50CK000502-02-00, 6 NU50CK000502-03-00

Award Year: 08/01/2019 - 07/31/2024, 08/01/2021 - 07/31/2022

**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]

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2020

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

**Condition** - We noted that the District Department of Health (DC Health) allocated payroll expenditures to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program during fiscal year 2021 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, 5 out of 60 sampled payroll items tested for the ELC 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 ELC program in fiscal year 2021 were \$19,632,181.

**Effect** - DC Health was unable to demonstrate that the payroll expenditures charged to the ELC 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 ELC program to the actual expenditures incurred. Per corrective action plans and status updates submitted by DC Health to BDO in fiscal year 2021, significant milestones have been achieved however due to several change management tasks, the corrective action plan is still progressing into fiscal year 2022 and is expected to fully implement by September 30, 2022.

**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** - Noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - The District Department of Health (DC Health) concurs with the finding, causes and recommendations cited for the fiscal year 2021 single audit for the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program. The current corrective action plan is progressing and will be fully implemented in fiscal year 2022. The actions that were already underway in fiscal year 2021 and those still being implemented in fiscal year 2022 will support the required periodic comparison of actual costs to the budgeted costs of personnel and make any necessary adjustment as required by 2 CFR 200.430. There were delays in implementation of the



# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2020

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corrective action plan in fiscal year 2021 due to disruptions and changes in government operations, but also because tools to manage compliance were being revised and further developed. 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, 2021

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Finding Number: 2021-013  
Prior Year Finding Number: N/A  
Compliance Requirement: Reporting

**Program:**

U.S. Department of Health and Human Services/  
Health Resources and Services Administration

**Government Department/Agency:**

Not-for-Profit Hospital Corporation  
(d/b/a United Medical Center)

COVID-19 - Provider Relief Fund  
ALN: 93.498  
Award #: HHS-18706482840  
Award Year: 03/27/2020 - 09/30/2021

**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.

CFR Section 200.510 (b) states in part: The auditee must also prepare a Schedule of Expenditures of Federal awards (SEFA) for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR section 200.502, *Basis for determining Federal awards expended*.

In June 2021, the U.S. Department of Health and Human Services (HHS) through the Health Resources and Services Administration (HRSA) issued revised reporting requirements for recipients of CARES Act Provider Relief Fund (PRF) payments.

The reporting requirement stated that as part of the post-payment reporting process, HRSA PRF recipients who received one or more payments exceeding \$10,000 in the aggregate during a payment received period were required to report in each applicable reporting time period as indicated below.

The Single Audit Compliance Supplement issued by the Office of Management and Budget (OMB) also states that the SEFA reporting amounts for this program (including both expenditures and lost revenues) are based upon the PRF report that is required to be submitted to the HRSA reporting portal as detailed below.

- Period 1: PRF Portal Reporting Time Period - July 1, 2021 to September 30, 2021. SEFA Reporting - Fiscal Year End (FYE) of June 30, 2021 through June 29, 2022
- Period 2: PRF Portal Reporting Time Period - January 1, 2022 to March 31, 2022. SEFA Reporting - FYEs of December 31, 2021 through FYEs June 29, 2022
- Period 3: PRF Portal Reporting Time Period - July 1, 2022 to September 30, 2022. SEFA Reporting - Guidance will be included in 2022 Compliance Supplement
- Period 4: PRF Portal Reporting Time Period - January 1, 2023 to March 31, 2023. SEFA Reporting - Guidance will be included in 2022 Compliance Supplement

**Condition** - The Not-for-Profit Hospital Corporation, doing business as United Medical Center (UMC) received \$18,622,284 of PRF funds in Period 1 (April - June 2020) and \$8,534,000 of PRF funds in Period 2 (July - August 2020). UMC's FYE and SEFA is as of September 30, 2021 and as such based on the

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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requirement detailed above, only Period 1 funds are to be reported on the SEFA. However, our review of UMC's SEFA as of September 30, 2021 revealed that both Periods 1 and 2 funds totaling \$27,156,284 were reported on the SEFA and as such, were not reported in accordance with the guidelines outlined above. Consequently, an adjustment was recorded to correct the SEFA.

**Questioned Costs** - None.

**Context** - This is a condition identified per review of UMC's compliance with specified requirements using the prescribed SEFA reporting requirements for recipients of PRF payments.

**Effect** - UMC did not accurately prepare and report on the SEFA the PRF funds received in accordance with the specified reporting requirements outlined in the 2021 Compliance Supplement.

**Cause** - UMC erroneously reported both Periods 1 and 2 funds on its SEFA as of September 30, 2021 instead of just Period 1 as required by the 2021 Compliance Supplement.

**Recommendation** - We recommend that UMC establishes internal control policies and procedures to confirm the most recent Compliance Supplement is reviewed to ensure the funds received are reported on SEFA in accordance with the reporting requirements.

**Related Noncompliance** - Material noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - UMC agrees with the conditions and recommendations of this finding. There was no intentional noncompliance reporting of the SEFA. The difference of the amount reported was due to the misinterpretation of the dates in the Compliance Supplement. 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, 2021

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**Finding Number:** 2021-014  
**Prior Year Finding Number:** 2020-007  
**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: 10/01/2020 - 09/30/2021

**Government Department/Agency:**

Department of Human Services

(DHS)/Economic Security

Administration (ESA)

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

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

**Condition** - During our testing over beneficiary eligibility compliance requirements of the Temporary Assistance for Needy Families (TANF) program, we selected a sample of 60 beneficiaries in fiscal year 2021 to test DHS’ compliance with eligibility requirements. We noted the following:

- For one (1) out of 60, we noted that the application submitted by the customer included three (3) children. The youngest child was not properly included in the Product Delivery Case (PDC) in the DC Access System (DCAS) through 5/5/2022. Therefore, the case was only paid for two children instead of three, as such we noted there was an underpayment, which totaled \$1,716 for fiscal year 2021.
- For one (1) out of 60, the application submitted associated with the sample tested could not be located. Therefore, DHS was unable to provide sufficient documentation to verify 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. In addition, 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.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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- 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 one (1) of these samples, due to the Public Health Emergency, as of April 2020, all applications received an extended recertification and the recertification that was submitted by the customer on September 8, 2020 should not have been processed as the recertification did not factor into determining the customer's eligibility. A further review of this case shows that the previous application was completed on July 1, 2019. We reviewed the November 2019 application noting that the page with the customer's signature was missing, so the application was not complete.
- For one (1) out of 60, we noted that the supplemental form included in the application package was not signed or dated, as such 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.
- For one (1) out of 60, we noted that the supplemental form that included the 10-year fraud question implemented on 10/1/2019, was not filled out by participant at the time of the application date, as the application date was dated 5/7/2019. Due to certifications not being required during Fiscal Year 2021, due to waivers from FNS, the applicant did not certify until 10/5/2021. BDO noted that the customer submitted a recertification on 4/11/2021 and completed the supplemental form at that time. Therefore, DHS was unable to provide support for the period October 1, 2020 to April 10, 2021, 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 Income 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 program under Title XVI of the Social Security Act.

These amounts represent 23% of the total eligibility amounts tested related to the 60 sampled items of \$347,766.

BDO also noted that for one (1) out of 60, the Social Service Representative (SSR) that approved the application was not listed on the FY2021 Authority to Act List, or as a person authorized to approve the application. The SSR who approved this application did not have the authority to approve it.

**Questioned Costs** - Known amount is \$78,927.

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

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**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.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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Finding Number: 2021-015  
Prior Year Finding Number: 2020-008  
Compliance Requirement: Reporting

**Program:**

U.S. Department of Health and Human Services

**Government Department/Agency:**

Department of Human Services (DHS)

Temporary Assistance for Needy Families (TANF)

ALN: 93.558

Award #: Various

Award Year: 10/01/2020 - 09/30/2021

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

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

**Condition** - We noted the following:

- During our test work over the quarterly ACF-196R Report, we noted that for Grant Identifying number - G-1802DCTANF, in the 3rd quarter there was a variance of (\$286,950) between the amount included in the SEFA detail (\$286,950) and the amount reported on the ACF-196R (\$0) for the fiscal year 2018 grant. The amount of \$286,950 related to a fraud penalty assessed by ACF with regards to fraud perpetrated by a former DHS employee resulting in the misuse of federal TANF funds. Based on ACF instructions, agencies are required to make adjustments for errors and fraud to the amounts reported in the fiscal year that the grant was awarded. As such, it required DHS to reopen the ACF-196R report for the 2018 grant, and the agency to make the correction to the final report for that year. BDO obtained the original 4th quarter (month 13) report for the 2018 grant submitted on February 13, 2019 noting the grant expenditures were \$49,547,259. In addition, BDO obtained the revised final report that was submitted for the 2018 grant on July 7, 2021 noting that that the grant expenditures was reduced to \$49,451,685, which was a decrease of \$95,574. The \$95,574 decrease is a combination of the (286,950) penalty and an increase in expenditure of \$191,376, which netted to \$95,574. The \$191,376 difference relates to an initial adjustment made for fiscal year 2018 in a report dated March 5, 2021. The (\$286,950) decrease was properly supported, however, DHS was unable to provide support for the increase of \$191,376.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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- During our test work over the Matching, Level of Effort, Earmarking compliance requirement, we compared the Total Cumulative Administrative Cost per ACF 196R for G-2101DCTANF to the Detailed Analysis of Program expenditures from the CFO Solve reports by Department and subject to the Random Moment Time Study. We noted that there was a difference between the Total Cumulative Administrative Cost reported on Line 22a of the fiscal year 2021 ACF 196R (\$12,873,104) and the amount recalculated by the Auditor (\$13,003,592), resulting in a variance of (\$130,488). The amount reported was understated by \$130,488.
- During our reconciliation of the TANF Eligibility population, we noted that the Federally Eligible TANF Benefit Payments for fiscal year 2021 totaled \$37,493,407. An incorrect amount of \$13,969,482 was identified as being moved to Maintenance of Effort Benefit Payments on the Funding Status Report, resulting in the remaining cash assistance total of \$23,523,925. However, the amount charged to the federal grant by OCFO (identified as “Cash Assistance” in the SEFA detail) was \$23,270,584. There was therefore a variance of \$253,341 between the SEFA and the Funding Status Report. The cash assistance included on the internal funding status report was incorrect, and the HSSC OCFO was unable to provide support for the variance.

**Questioned Costs** - None.

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

**Effect** - Without proper internal controls and policies and procedures in place over the review and approval of the quarterly ACF-196R report, the TANF program incorrectly reported amounts on the ACF-196R reports for two of the four grants open in fiscal year 2021.

**Cause** - Management did not have proper internal controls and policies and procedures in place over the review and approval of the ACF-196R report to ensure that the amounts are properly reported.

**Recommendation** - We recommend that DHS strengthen their policies, procedures and controls over the review and approval of the quarterly ACF-196R report to ensure the amounts reported for each open grant are accurate for the ACF-196R report prior to approval.

**Related Noncompliance** - Noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - DHS concurs with this finding. The agency will submit the revised ACF-196R report correcting the amount in question and additional controls will be put in place to minimize recurrence. 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, 2021

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**Finding Number:** 2021-016  
**Prior Year Finding Number:** 2020-009  
**Compliance Requirement:** Special Tests and Provisions - Income Eligibility and Verification System

**Program:**

U.S. Department of Health and Human Services

Temporary Assistance for Needy Families (TANF)

ALN: 93.558

Award #: Various

Award Year: 10/01/2020 - 09/30/2021

**Government Department/Agency:**

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

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

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

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

**Condition** - During our test work of 60 cases selected to test the Special Tests and Provisions - Income Eligibility and Verification Systems (IEVS), we noted that DHS was unable to provide sufficient documentation to support all eligibility determinations tested during the fiscal year 2021 audit. Specifically, out of the 60 beneficiary disbursements tested, we noted the following exception:

- For one (1) out of 60, the Social Service Representative (SSR) that approved the application did not have the Authority to approve the application.
- For three (3) out of 60, DHS was unable to provide evidence of use of IEVS to determine eligibility.
- For three (3) out of 60, DHS was unable to provide evidence of use of IEVS to determine eligibility for a child only case to ensure that children did not have benefits from Social Security Administration.

**Questioned Costs** - Not determinable.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**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. 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, 2021

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**Finding Number:** 2021-017  
**Prior Year Finding Number:** 2020-010  
**Compliance Requirement:** Reporting;  
Special Tests and Provisions - Penalty for Failure to Comply With Work  
Verification Plan

**Program:**

U.S. Department of Health and Human Services

Temporary Assistance for Needy Families (TANF)

ALN: 93.558

Award #: Various

Award Year: 10/01/2020 - 09/30/2021

**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.”

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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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 nineteen (19) instances, we noted that although the hours reported met or exceeded the required work participation hours, DHS/ESA was unable to provide documentation to support

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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

- For nine (9) instances, we noted that although the hours reported met or exceeded the required work participation hours, and the customer met the requirement, the hours reported did not agree with the recalculated hours.

The information tested in our sample represents the underlying data used in Reporting for the 1<sup>st</sup> and 4<sup>th</sup> quarters of fiscal year 2021. Consequently, DHS incorrectly reported data in the ACF-199 report for the 1<sup>st</sup> and 4<sup>th</sup> quarters of fiscal year 2021.

**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. ESA agrees with the documentation issue on the nineteen (19) cases. This is a residual issue with the tables in DCAS and updating those tables to reflect updated hours. This was compounded by the fact that there were no recertifications for TANF over the last two years because of COVID-19. For the nine (9) cases where there are more reported (and documented hours), this is intentional, as it "preserves" capped federal hours. DHS is updating the work verification plan to document this. 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, 2021

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Finding Number: 2021-018  
Prior Year Finding Number: 2020-012  
Compliance Requirement: Eligibility

**Program:**

U.S. Department of Health and Human Services

Foster Care - Title IV-E

ALN: 93.658

Award #: Various

Award Year: 10/01/2020 - 09/30/2021

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

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

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

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 2021, the Foster Care program had total disbursements of \$3,368,296 for 4,590 maintenance payments. We selected a sample of 60 participants representing disbursed federal funds totaling \$42,923, we noted the following deficiencies:

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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- For two (2) of 60 samples, the redetermination forms provided showed that periods 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 failed to provide evidence that a judicial determination of reasonable efforts toward permanency was not obtained at least once every 12 months after the child was in foster care.
- For four (4) of 60 samples, CSFA did not provide valid licenses for the child day care centers.
- For six (6) 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.
- For one (1) of 60 samples, the paid rate billed did not agree to CFSA’s approved Rate Schedule.

These deficiencies represent 22% of the total disbursements tested.

**Questioned Costs** - Known amount is \$9,383.

**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, 2021

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**Finding Number:** 2021-019  
**Prior Year Finding Number:** 2020-014  
**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 Care Finance  
(DHCF)

Medicaid Cluster

ALN 93.775, 93.777, 93.778

Award #: Various

Award Year: 10/01/2020 - 09/30/2021

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

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

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

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

**Condition** - During our review of 60 samples of drug rebates, we noted that for two (2) rebates, the manufacturer did not pay the rebate within 37 days after receiving the invoice from the DHCF, however, no interest was calculated and charged to the drug manufacturer.

**Questioned Costs** - Not determinable.

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



# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**Effect** - Without complete adherence to policies and procedures, there is no assurance that drug rebates are paid, or interest is assessed when rebates are not paid timely.

**Cause** - The contractor's system for processing rebates implemented a new process to effectively calculate interest on outstanding balances weekly rather than quarterly effective June 2020, however, the change was not completely implemented.

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

**Related Noncompliance** - Noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - DHCF agrees with the facts described in the condition above. The drug rebate vendor changed their process to calculate interest on outstanding balances weekly rather than quarterly effective June 30, 2020. That proved to be an incomplete solution because invoices can become late and escape interest calculation if they are paid before the following week's interest calculation. 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, 2021

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Finding Number: 2021-020  
Prior Year Finding Number: 2020-015  
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: 10/01/2020 - 09/30/2021

**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 2021 audit. Specifically, out of a sample of 132 participant files tested, we noted the following exceptions:

- One (1) participant file where ESA did not provide the application.
- Six (6) participants files where ESA did not process the application within the required timeframe or did not provide approval notices. Without an approval notice being timely issued, there is no assurance the application was processed within the required timeframe.

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

**Questioned Costs** - Not determinable.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**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 completed and retained.

**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, 2021

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Finding Number: 2021-021  
Prior Year Finding Number: 2020-017  
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 H89HA00012-31-00, 2 H89HA00012-30-00

Award Year: 03/01/2021 - 02/28/2022, 03/01/2020 - 02/28/2021

**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]

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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

**Condition** - We noted that the District Department of Health (DC Health) continued to allocate payroll expenditures to the HIV Emergency Relief Project Grants (HIVER) program during fiscal year 2021 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, 32 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 2021 were \$4,183,988.

**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 2021, significant milestones have been achieved however due to several change management tasks, the corrective action plan is still progressing into fiscal year 2022 and is expected to fully implement by September 30, 2022.

**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 for the fiscal year 2021 single audit for the HIV Emergency Relief Project Grants (HIVER) program. The current corrective action plan is progressing and will be fully implemented in fiscal year 2022. The actions that were already underway in fiscal year 2021 and those still being implemented in fiscal year 2022 will support the required periodic comparison of actual costs to the budgeted costs of personnel and make any necessary

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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adjustment as required by 2 CFR 200.430. There were delays in implementation of the corrective action plan in fiscal year 2021 due to disruptions and changes in government operations, but also because tools to manage compliance were being revised and further developed. 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, 2021

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**Finding Number:** 2021-022  
**Prior Year Finding Number:** 2020-018  
**Compliance Requirement:** Activities Allowed or Unallowed and Allowable Costs/Cost Principles; Reporting

**Program:**

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

**Government Department/Agency:**

Homeland Security and Emergency  
Management Agency (HSEMA)

COVID-19 - Public Assistance - Presidentially Declared

Disaster

ALN: 97.036

Award #: FEMA-4502-DR-DC

Award Year: 10/01/2020 - 09/30/2021

**Criteria** - The Uniform Guidance in 2 CFR Section 200.510 (b) indicates:

Schedule of expenditures of Federal awards (SEFA). The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR section 200.502, *Basis for determining Federal awards expended*. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in 2 CFR section 200.502 Basis for determining Federal awards expended paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in 2 CFR section 200.414 Indirect (F&A) costs.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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As indicated in the Part 4 of the July 2021 OMB Compliance Supplement relating to the Disaster Grants - Public Assistance, we noted:

Non-Federal entities must record expenditures on the SEFA when: (1) FEMA has approved the non-Federal entity's project worksheet (PW), and (2) the non-Federal entity has incurred the eligible expenditures. Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the non-Federal entity's SEFA in those subsequent years.

For example,

1. If FEMA approves the PW in the non-Federal entity's fiscal year 2014 and eligible expenditures are incurred in the non-Federal entity's fiscal year 2015, the non-Federal entity records the eligible expenditures in its fiscal year 2015 SEFA.
2. If the non-Federal entity incurs eligible expenditures in its fiscal year 2014 and FEMA approves the non-Federal entity's PW in the non-Federal entity's fiscal year 2015, the non-Federal entity records the eligible expenditures in its fiscal year 2015 SEFA with a footnote that discloses the amount included on the SEFA that was incurred in a prior year.

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

The Compliance Supplement also requires that amounts reported in the SF-425 financial reports can be traced to accounting records that support the audited financial statements and the SEFA and amounts reported agree with the accounting records.

**Condition** - Certain grant expenditures related to the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (PDD) program, amounting to approximately \$15.7 million had been inaccurately recorded and initially reported in fiscal year 2021. In reconciling the PW detail and the general ledger, it was discovered that the PW's of these expenses should not have been included in the fiscal year 2021 SEFA. Consequently, an adjustment was recorded to correct the SEFA. In addition, our review of financial reports revealed that the same expenditures of \$15.7 million were not reported in accordance with the guidelines outlined above and thus the federal financial reports were not completed accurately as prescribed.

**Questioned Costs** - None.

**Context** - This is a condition identified per review of Part 4 of the OMB Compliance Supplement.

**Effect** - The SEFA may not be fairly presented, in all material respects, in relation to the basic financial statements taken as a whole. In addition, the lack of adherence to the established internal controls policies and procedures can lead to noncompliance with federal statutes, regulations, and provisions of grant agreements.

**Cause** - HSEMA did not adhere to their instituted policies and procedures as indicated in the District of Columbia Public Assistance Administrative Plan to ensure the accuracy of the SEFA and recorded amounts in the correct accounting period.



# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**Recommendation** - We recommend that HSEMA adhere to instituted policies and procedures to ensure the accuracy of the SEFA and recorded amounts in the correct accounting period.

**Related Noncompliance** - Material noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - HSEMA concur with these findings and will strengthen policies and procedures to remediate 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.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**Finding Number:** 2021-023  
**Prior Year Finding Number:** N/A  
**Compliance Requirement:** Reporting;  
Subrecipient Monitoring

**Program:**

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

**Government Department/Agency:**

Homeland Security and Emergency  
Management Agency (HSEMA)

COVID-19 - Public Assistance - Presidentially Declared  
Disaster  
ALN: 97.036  
Award #: FEMA-4502-DR-DC  
Award Year: 10/01/2020 - 09/30/2021

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

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

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

In accordance with 2 CFR Part 170, Appendix A, under the Federal Funding Accountability and Transparency Act (FFATA), the department is required to collect and report information on each subaward or amendment of \$30,000 or more in federal funds in the FFATA Subaward Reporting System.

**Condition** - Our examination of the program's subrecipient monitoring requirements includes follow-ups by the recipient to ensure the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient detected through audits, on-site reviews, and other means. We selected four (4) subrecipients for testing and noted that for all the samples selected HSEMA failed to provide evidence that it monitored the subrecipients through review of audits, on-site reviews, and other means. In addition 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.

**Questioned Costs** - None.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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

**Effect** - HSEMA is not in compliance with the subrecipient monitoring requirements as it failed to provide evidence of monitoring the subrecipients.

**Cause** - HSEMA did not have proper internal controls and policies and procedures in place to ensure that the subrecipient takes timely and appropriate action on deficiencies detected through audits.

**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** - Material noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - HSEMA performed several forms of monitoring of subrecipient projects and costs but recognizes there is room to do more. The PDD projects submitted to FEMA for reimbursement were all completed work projects, which avoided the risk of advance funding being used improperly and eliminated the need for project progress monitoring. Financial monitoring was performed by requiring subrecipients to provide 100% complete financial and procurement documentation to support their claimed costs. Furthermore, in-person site visits were highly discouraged during the COVID-19 pandemic. HSEMA and FEMA staff provided regular advice, guidance, training, and technical assistance to subrecipients throughout the grant project development and approval process. Between the HSEMA and FEMA reviews of project documentation multiple times during the submission process, HSEMA is confident that no unallowable activities or improperly documented and justified costs were billed to the federal award.

Based on the feedback and recommendation from the auditors, HSEMA will work with FEMA PDD staff to add appropriate additional subrecipient monitoring activities that will ensure compliance with all required laws, guidelines, and requirements under the federal award.

We concur with the audit team's finding that the FFATA report for the PDD grant was not submitted. Due to the constantly changing amount of the grant and subawards, it was initially planned to submit FFATA information at closeout once final totals were known. Based on the feedback from the audit team, HSEMA will submit information on subawards already issued and will begin submitting monthly updates on PDD subawards going forward on a monthly basis.

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, 2021

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**Finding Number:** 2021-024  
**Prior Year Finding Number:** N/A  
**Compliance Requirement:** Activities Allowed or Unallowed and Allowable Costs/Cost Principles

**Program:**

U.S. Department of Homeland Security

**Government Department/Agency:**

Homeland Security and Emergency  
Management Agency (HSEMA)

Homeland Security Grant Program

ALN: 97.067

Award #: EMW-2018-SS-00051-S01, EMW-2019-SS-00069-S01,  
EMW-2020-SS-00057-S01

Award Year: 10/01/2020 - 09/30/2021

**Criteria** - The Uniform Guidance in 2 CFR Section 200.510 (b) indicates:

Schedule of expenditures of Federal awards (SEFA). The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR section 200.502, *Basis for determining Federal awards expended*. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in 2 CFR section 200.502 Basis for determining Federal awards expended paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in 2 CFR section 200.414 Indirect (F&A) costs.

Additionally, 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.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**Condition** - During our test work of 40 samples selected to test the activities allowed or unallowed and allowable costs/cost principles, we noted expenditure for one (1) sample selected was miscoded and posted to Homeland Security Program (HSG) instead of Pre-Disaster Mitigation Grant (PDM) program. HSEMA discovered the error and made a correcting entry in March 2022. However, the agency did not make the necessary adjustment to properly reflect the amount in fiscal year 2021 SEFA. Consequently, an adjustment was recorded to correct the SEFA.

**Questioned Costs** - None.

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

**Effect** - The SEFA may not be fairly presented, in all material respects, in relation to the basic financial statements taken as a whole. In addition, the lack of adherence to the established internal controls policies and procedures can lead to noncompliance with federal statutes, regulations, and provisions of grant agreements.

**Cause** - Management is not adhering to their internal policies and procedures to ensure that transactions are properly charged to the correct grant.

**Recommendation** - We recommend that HSEMA adhere to instituted policies and procedures to ensure the accuracy of the SEFA and recorded amounts in the correct project codes.

**Related Noncompliance** - Noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - HSEMA concur with the finding. The fiscal year 2021 SEFA has been adjusted accordingly on June 27, 2022, to reflect the reduction of the \$50,000 in costs that belonged to a pre-disaster grant in the same 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.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**Finding Number:** 2021-025  
**Prior Year Finding Number:** N/A  
**Compliance Requirement:** Subrecipient Monitoring

**Program:**

U.S. Department of Homeland Security

Homeland Security Grant Program

ALN: 97.067

Award #: EMW-2018-SS-00051-S01, EMW-2019-SS-00069-S01,  
EMW-2020-SS-00057-S01

Award Year: 10/01/2020 - 09/30/2021

**Government Department/Agency:**

Homeland Security and Emergency  
Management Agency (HSEMA)

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

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

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

In accordance with 2 CFR Part 170, Appendix A, under the Federal Funding Accountability and Transparency Act (FFATA), the department is required to collect and report information on each subaward or amendment of \$30,000 or more in federal funds in the FFATA Subaward Reporting System.

**Condition** - Our examination of the program's subrecipient monitoring requirements includes submission and review of Quarterly Status Reports (QSR). We selected 25 quarterly reports for testing and noted that one (1) subrecipient failed to provide the QSR for the first quarter of fiscal year 2021.

**Questioned Costs** - None.

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

**Effect** - Without adequate internal controls in place to ensure all required quarterly report are submitted and properly reviewed for monitoring, HSEMA could be noncompliant with the subrecipient monitoring requirements.

# Government of the District of Columbia

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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**Cause** - Management is not adhering to their internal policies and procedures to ensure that all required quarterly reports are submitted and properly reviewed.

**Recommendation** - We recommend that HSEMA should implement policies, procedures and controls that will ensure that quarterly reports are submitted and properly reviewed, and evidence of review are documented. Further, HSEMA should implement policies to follow up on the missing reports in order to ensure compliance with all the required laws, guidelines and requirement under the award.

**Related Noncompliance** - Noncompliance.

**Views of Responsible Officials and Planned Corrective Actions** - HSEMA concur that the one (1) quarterly report noted by the audit team was not submitted by the subrecipient. HSEMA's quarterly review of subaward reports identified this missing report at the time. HSEMA will improve its processes to ensure a clear and consistent corrective action notice is sent to subrecipients when a quarterly report is not 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.

## Management's Section

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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
2020-001 <i>Prior Year Finding: N/A</i> <b>DC Health</b>	<b>US Dept. of Agriculture</b> Supplemental Nutrition Assistance Program Cluster  10.551, 10.561	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Corrected.
2020-002 <i>Prior Year Finding: 2019-001</i> <b>DHS/DCAS</b>	<b>US Dept. of Agriculture</b> Supplemental Nutrition Assistance Program Cluster  10.551, 10.561	Special Tests and Provisions - ADP System for SNAP	<b>Status:</b> Finding repeated in the current year (2021-001).  <b>Reason for Recurrence:</b> In fiscal year 2021, DHS identified incorrect SNAP benefits issued due to eight (8) self-reported SNAP DCAS System compliance issues. Of the eight (8) issues, one (1) was corrected in a February 2022 DCAS release, four (4) of the identified issues have system fixes assigned with a to be determined release date and three (3) of the identified issues have not been assigned to a release. Once these three (3) issues are assigned to a release, design and development will begin to correct the issue. In addition, the Office of Quality Assurance will conduct case reviews once system fixes are implemented to verify the issues have been corrected.

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p><b>FY 2021/2022 Corrective Action Plan:</b>  <b><u>For bullet point #1 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• Action/Phase: Request information from DCAS to determine the magnitude of the deficiency.  Expected Outcome: Requested data/information is provided on the identified deficiency.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• Action/Phase: Monitor and Evaluation - Ensure the changes are successful.  Expected Outcome: Once corrective actions are identified, a monitoring and</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring.</p> <p>There are no updates to activity since last report.</p> <p><b><u>For bullet point #2 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<ul style="list-style-type: none"> <li>• 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.</li> </ul> <p>There are no updates to activity since last report.</p> <p><b><u>For bullet point #3 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> <li>• 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.</li> <li>• 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.</li> <li>• Action/Phase: Implement - Implement approved corrective</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>actions and 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"> <li>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.</li> </ul> <p>Design and development DCAS sessions to review and update the SNAP initial month proration logic as part of DSM-1856 were completed and functional design documentation approved in November 2021. DCAS is currently implementing the design and testing the system with a projected implementation/release date of June 11, 2022.</p> <p><b><u>For bullet point #4 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>Action/Phase: Request information from DCAS to determine the magnitude of the deficiency.  Expected Outcome: Requested data/information is provided on the identified deficiency.</li> <li>Action/Phase: Review and Prioritization - Review data to define scope/magnitude/root cause(s) of deficiency.  Expected Outcome: Magnitude of deficiency is determined, and</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>management prioritizes deficiency.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p>There are no updates to activity since last report.</p> <p><b><u>For bullet point #5 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p>Design and development DCAS sessions to review and update the SNAP disability and medical expense rules as part of DSM1970 were completed and functional design documentation approved in January 2022. DCAS is currently implementing</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>the design and testing the system with a projected implementation/release date of June 11, 2022.</p> <p><b><u>For bullet point #6 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• Action/Phase: Monitor and Evaluation: Ensure the changes are successful.</li> </ul>



Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>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> <p>Between October and November 2021, all 129 active SNAP cases with “Civil Service Retirement and Disability” unearned income types were updated to the more generic “Retirement/Pension” to ensure the receipt of this countable income was being applied to the case correctly.</p> <p>DCAS release 3.4.2.0 on February 27, 2022, implemented a code fix as part of DSM-1914 to ensure the unearned income of the type “Civil Service Retirement and Disability” is counted as income when determining eligibility and benefit levels.</p> <p>DPTQA is designing a monitoring and evaluation plan to verify that this type of unearned income is being applied correctly when determining eligibility and benefit levels. We expect to implement the plan and complete verification activities by June 2022.</p> <p><b><u>For bullet point #7 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> <li>• Action/Phase: Review and Prioritization - Review data to</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>define scope/magnitude/root cause(s) of deficiency. Expected Outcome: Magnitude of deficiency is determined, and management prioritizes deficiency.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p>Design and development DCAS sessions to review and update the SNAP college student exemption rules as part of DSM-1915 were completed and functional design documentation approved in December 2021. DCAS is currently implementing the design and testing the system with a</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>projected implementation/release date of June 11, 2022.</p> <p><b><u>For bullet point #8 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p>Staff trained on policy and a June 11, 2022, release date system changes</p> <ul style="list-style-type: none"> <li>• Action/Phase: Monitor and Evaluation - Ensure the changes are successful. Expected Outcome: Once corrective actions are identified, a monitoring and</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>evaluation plan will be developed and implemented to determine if the implemented actions substantially reduce/eliminate the deficiency from occurring.</p> <p>Design and development DCAS sessions to implement the homeless shelter deduction as part of DSM-1388 and DSM-2067 were completed and functional design documentation approved in January 2022. DCAS is currently implementing the design and testing the system with a projected implementation/release date of June 11, 2022. DPTQA is working on developing policy training for staff on the homeless shelter deduction which will be provided alongside system training prior to the implementation/release date.</p> <p>DSM-2067 was also created to report out on SNAP customers experiencing homelessness to determine which existing customers may be eligible for the homeless shelter deduction.</p> <p><b>Partially Corrected:</b>  Start date: Previously started in September 2020  Estimated completion date: September 2023</p>
2020-003 <i>Prior Year Finding: 2019-002</i> DHS/OFT	<b>US Dept. of Agriculture</b> Supplemental Nutrition Assistance Program Cluster  10.551, 10.561	Special Tests and Provisions - EBT Card Security	<b>Status:</b> Finding repeated in the current year (2021-002).  <b>Reason for Recurrence:</b> 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

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>policies and procedures are adhered to with the referral form and that newly updated UPO procedures to address the findings are implemented.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b> 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"> <li>• 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 proper signature on the referral forms; this should mitigate errors that appear in the current process.</li> <li>• 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 the daily operations.</li> </ul> <p>Also, 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>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p><b>Partially Corrected:</b>            Start date: September 2020            Estimated completion date: September 2023</p>
<p>2020-004  <i>Prior Year Finding: N/A</i>  <b>OM</b></p>	<p><b>US Dept. of the Treasury</b>            COVID-19 - Coronavirus Relief Fund             21.019</p>	<p>Subrecipient Monitoring</p>	<p><b>Status:</b>            Finding repeated in the current year (2021-003).</p> <p><b>Reason for Recurrence:</b>            The period of performance for the samples addressed under the current audit ran concurrent with the previously sampled sub grant awards under a separate audit that preceded this current finding. These samples were subject to the same practices and systems utilized in which the OM has identified opportunities to modify and refine the sub grant recipient monitoring process to fully meet the compliance goals cited.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b>            The Office of the Mayor will strengthen internal controls and enforce policies and procedures critical to subrecipient monitoring to include production and review of all critical documents in advance rather than upon request. The OM will also document evidence of reviews of the subrecipients and perform the necessary due diligence to ensure adherence to the subrecipient monitoring requirements under the Uniform Guidance.</p> <p><b>Partially Corrected:</b>            Start date: October 1, 2021            Estimated completion date: September 30, 2022</p>
<p>2020-005  <i>Prior Year Finding: N/A</i>  <b>DC Health</b></p>	<p><b>US Dept. of HHS</b>            Epidemiology and Laboratory Capacity</p>	<p>Activities Allowed or Unallowed and Allowable</p>	<p><b>Status:</b>            Finding repeated in the current year (2021-012).</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
	<p>for Infectious Diseases</p> <p>93.323</p>	<p>Costs/Cost Principles</p>	<p><b>Reason for Recurrence:</b>  DC Health continued to implement its corrective action plan and made some milestones; however, there were delays in full implementation of the corrective action plan in fiscal year 2021 due to disruptions and changes in government operations and staffing, and also because tools to manage compliance were being further developed. Some of the development options were tested and netted multiple revisions to get to a reliable and navigable uniform certification tool for obtaining supervisors' certification of time and effort. Resources to manage this process were reviewed and deemed insufficient, and Office of Grants Management assigned a Program Analyst to coordinate with OCFO on this process.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b>  Corrective action plan objectives are to have the following completed in fiscal year 2022: (1) a regular schedule of data runs and reports of budget-to-actual time migrated to a certification platform, (2) full utilization of a uniform navigable tool and one-stop document for supervisors to certify time and effort and to provide a decision on next actions if actual costs do not align with budget, and (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). A quarterly attestation will be on file for supervisors attesting to a budget-to-actual review and certification of time and effort of their direct reports.</p> <p>Engagement activities that support this in fiscal year 2022 include on-</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>going meetings and coordination of data runs schedules and verification between OCFO and OGM, assignment of a percentage of FTE (OGM) to configure individual supervisors' certification forms quarterly and to manage communications. Routine monthly and quarterly budget and program manager meetings will continue to integrate orientations and technical assistance to supervisors. The SOP will also be updated to integrate any procedural changes resulting from full implementation.</p> <p><b>Partially Corrected:</b>  Start date: October 1, 2021  Estimated completion date: September 30, 2022</p>
2020-006 <i>Prior Year Finding: N/A</i> <b>DC Health</b>	<b>US Dept. of HHS</b> Epidemiology and Laboratory Capacity for Infectious Diseases  93.323	Reporting	Corrected.
2020-007 <i>Prior Year Finding: 2019-009</i> <b>DHS/ESA</b>	<b>US Dept. of HHS</b> Temporary Assistance for Needy Families (TANF)  93.558	Eligibility	<p><b>Status:</b>  Finding repeated in the current year (2021-014).</p> <p><b>Reason for Recurrence:</b>  Staff members failed to properly include the mandatory household members in the eligibility determination. 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</p>



Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>the individual was convicted in Federal or State Court of having made a fraudulent statement or representation with respect to a 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><b>FY 2021/2022 Corrective Action Plan:</b> To ensure that files and documentation are properly stored and maintained:</p> <ul style="list-style-type: none"> <li>• The Management Team of the Department of Human Services (DHS) Division of Program Operations (DPO) will continue to generate and monitor statistical scanning reports from the IBM Dashboard to check for staff scanning's such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. DPO Management will monitor to ensure that documents are scanned and tagged on the same day they are received, as per the Business Process Redesign (BPR). The Datacap/DIMS Management Dashboard was made available to all DPO Management staff by the Office of Information Systems (OIS). This dashboard displays and generates information on scanning irregularities at the worker and Service Center levels, according to Service Center/Division. DPO Management will continue to verify that all documents in DIMS</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>are correctly scanned and tagged. A selected individual from the DPO Deputy Administrator's Office will prepare a weekly report. Service Center Program Managers assign the weekly report to a management staff member to ensure that DPO is staying in compliance with the current Business Process Redesign.</p> <ul style="list-style-type: none"> <li>• The Office of Quality Assurance at the Department of Human Services Division of Program Development, Training, and Quality Assurance (DPDT &amp; QA) will continue to conduct quarterly internal audits on the Orphan/Default report to ensure that applications and supporting documents are properly scanned and associated with the correct case in DIMS, as well as checking for completeness. The DPO Executive Management Team will continue to receive reports from the Office of Quality Assurance.</li> <li>• The required Supplemental Self-Declaration for SNAP and TANF form has been added to the Customer facing portals with the online application process using District Direct. The completion of this form is a required step for application submission. The Supplemental Self-Declaration questions for SNAP and TANF have been included on the new Integrated Application which was rolled out in January 2022 to all Decentralized Service Centers. SNAP and TANF cases are reviewed monthly during Supervisory Case Reviews to ensure these from are accurately completed.</li> </ul>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p><b>Partially Corrected:</b>            Start date: October 2019            Estimated completion date: September 2023</p>
<p>2020-008  <i>Prior Year Finding: 2019-010</i>            DHS</p>	<p>US Dept. of HHS            Temporary Assistance for Needy Families (TANF)             93.558</p>	<p>Reporting</p>	<p><b>Status:</b>            Finding repeated in the current year (2021-015).</p> <p><b>Reason for Recurrence:</b>            Traditionally, the Accounting Supervisor has prepared the TANF ACF-A196R with additional levels of review added over the last two years; however, the review did not include looking at the changes from one period to the next and ensuring that a spreadsheet/document reflecting the changes from one period to the next were consistent with the reporting for the next period. Additional reviews to ensure that the reporting agrees with the SEFA will also be included in the process. This change coupled with a change in staff preparing the report going forward will eliminate the reporting finding.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b>            The quarterly ACF-196R and the accompanying support will now be prepared by a DHS Accountant and will be reviewed by the Accounting Supervisor and the Accounting Officer. Additional support for the changes from quarter to quarter will be documented with a spreadsheet reflecting total expenditures that will support and tie to the CFO'solve reports, and subsequently the SEFA at year end. Effective with the 3rd quarter of FY2022, the ACF-196R report and the accompanying supporting documentation will be reviewed and confirmed with the Budget Analyst, the Budget Officer and the Agency Fiscal Officer during</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>the scheduled quarterly meetings. The Accounting Officer and the Agency Fiscal Officer will ensure all documents support the ACF-196R prior to certification to ensure that the reports are consistent with information submitted within the federal system. Additionally, in the event that a subsequent event requires an ACF-196R revision, detailed support for the change must accompany the report and will be reviewed and confirmed prior to submission and certification.</p> <p><b>Partially Corrected:</b>  Start date: 3<sup>rd</sup> Quarter FY 2022  Estimated completion date: September 30, 2022</p>
<p>2020-009  Prior Year Finding: 2019-012  DHS/ESA</p>	<p><b>US Dept. of HHS</b>  Temporary Assistance for Needy Families (TANF)    93.558</p>	<p>Special Tests and Provisions - Income Eligibility and Verification System</p>	<p><b>Status:</b>  Finding repeated in the current year (2021-016).</p> <p><b>Reason for Recurrence:</b>  Issue 1: 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>Issue 2: An Eligibility Worker approved an application who did not have the authority to approve the application. DHS will work with the Helpdesk and the DCAS technical team to ensure all security tickets follow the established security workflow and reduce probability of human error in the future.</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p><b>FY 2021/2022 Corrective Action Plan:</b>  <u><b>For bullet point #1 of the findings noted:</b></u></p> <p>DHS determined that by human error, the SSR had been assigned the incorrect user role. The regular process to obtain a new user role is for the user to call the HelpDesk and request the new role. After this, their supervisor must provide approval and the DHS security office must review the request and approve it. This is done by marking the ticket as a security need. In this case, the ticket was accidentally not marked, and it went through an incorrect workflow in the system, allowing the user to be granted higher permissions in the system while bypassing both supervisor and security approval.</p> <ul style="list-style-type: none"> <li>• To rectify this, the HelpDesk team will be reminded to push all security tickets through the security workflow so the proper approvals will be granted.</li> <li>• Additionally, the technical team that grants permissions will be reminded that when tickets come to them without the proper approvals, they must be re-routed through the proper security workflow so the proper approvals accumulate before they may grant access.</li> </ul> <p><u><b>For bullet point #2 of the findings noted:</b></u></p> <p>DHS and the DCAS tech team must jointly review each of the cases that have no evidence of the use of IVES to determine the root cause. Once the cause is uncovered, a technology fix will be planned into the upcoming technical roadmap to ensure this does not happen again.</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p><b><u>For bullet point #3 of the findings noted:</u></b></p> <p>DHS and the DCAS tech team must jointly review each of the cases that have no evidence of the use of IVES for a child-only case to determine the root cause. Once the cause is uncovered, a technology fix will be planned into the upcoming technical roadmap to ensure this does not happen again.</p> <p><b>Partially Corrected:</b>  Start date: September 2020  Estimated completion date: September 2023</p>
<p>2020-010  <i>Prior Year Finding: 2019-014</i>  DHS</p>	<p><b>US Dept. of HHS</b>  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><b>Status:</b>  Finding repeated in the current year (2021-017).</p> <p><b>Reason for Recurrence:</b>  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 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>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<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><b>FY 2021/2022 Corrective Action Plan:</b>  DHS needs to ensure that the work hours reported in DCAS are up to date and accurate. DHS will continue to look at sister states for best practices, but there appear to be multiple opportunities that the agency could pursue.</p> <p>The Office of Performance Monitoring (OPM) has a process in place to monitor and confirm the hours reported from CATCH; however, the process to monitor and verify the hours received from DCAS is being reviewed. During the Single Audit, we found multiple discrepancies from the data received from DCAS showing that the customer was not employed during the sample month or fiscal year; however, hours were reported.</p> <p>While OPM is conducting its oversight, at times discrepancies are found in what the customer has reported to their TANF Employment and Education Program (TEP) Provider to which they are assigned versus what they reported at the service center and, vice versa. 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. This process is being finetuned. Once complete, a memo outlining the process will be issued to DPO staff.</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p><b>Verification Process:</b></p> <p>A. <i>If a customer reports to DPO that they were employed, the hours will show in DCAS, and the agency should have the supporting documentation i.e., paystubs, work number, in DIMS.</i></p> <p>B. <i>If a customer is engaging with a TEP Provider, the hours will show in CATCH and the agency should have the supporting documentation i.e., paystubs, timesheets, in the FileShare drive.</i></p> <p>C. The information found in DCAS should be compared to the participation hours in CATCH to ensure the hours match.</p> <p>If a discrepancy should arise, OPM will need to reach out to either DPO or the Service provider to verify and update the DCAS or CATCH system. When there's significant change in hours (looking at weekly average).</p> <p>i. If employment hours have been reported in CATCH; however, these hours and income are not being counted to determine TANF eligibility, OPM would need to contact DPO to take the appropriate case action. DPO will need to conduct outreach to affected customers to confirm employment status and update employment record accordingly.</p> <p>ii. If employment hours in CATCH have been reduced due to the customers hours being cut, OPM will need to report this information to</p>



Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>DPO to take the appropriate case action.</p> <p>iii. If employment hours are greater in DCAS than in CATCH and the hours have been verified, OPM will need to contact the Service Provider to obtain additional information from the customer to update the hours in CATCH. There may be instances where OPM should obtain employment information from Work Number.</p> <p>iv. If Work Number indicates customer employed but not assigned to Provider. OPM will need to report this information to OWO to take the appropriate case action. OWO will need to conduct outreach to customer to come in for assessment and assignment to a service provider.</p> <p>v. If employment hours have been reported in the Work Number; however, these hours and income are not found in DCAS and DIMS and therefore not counted to determine eligibility, OPM would need to contact DPO to take the appropriate case action. DPO will need to conduct outreach to affected customers to confirm employment status and update employment record accordingly.</p> <p>vi. Please note, hours are reported weekly in CATCH while hours in DCAS are only updated at the time of application, recertification</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>and change reports. Hours in DCAS would not need to be updated in DCAS unless the hours have significantly increased or decreased which would also affect the customer's income and eligibility determination.</p> <p><b>Methodology:</b></p> <p>The Division of Customer Workforce, Employment and Training will:</p> <ol style="list-style-type: none"> <li>1. Conduct research in the following databases: Q5i, DCAS, CATCH, Work Number, DIMS, and FileShare.</li> <li>2. Request from the DCAS team a monthly report showing all work participation hours.</li> <li>3. Pull the DCAS monthly report to validate the hours by checking for supporting documentation in DIMS and the Work Number.</li> <li>4. Implement a process to cross-reference all customers assigned to a vendor to verify that each customer's DCAS hours are confirmed by OPM during its participation audit process.</li> <li>5. Review existing cases in DCAS, with employment hours, and ensure that they remain valid.</li> <li>6. Develop a regular report, which screens for "stale" DCAS hours, review the cases, and take appropriate action.</li> <li>7. Randomly select a sample of 60 cases from Q5i each month, starting from October 2022.</li> <li>8. Reconcile any discrepancies in the hours found in</li> </ol>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>Q5i/DCAS/CATCH utilizing the research method.</p> <p>9. Work with DPO to ensure that the activity code in DCAS is closed when the job ends, and hours are not sent to Q5i for processing.</p> <p>10. Work with OWO to ensure that employment hours reported in Q5i are associated with customers assigned to a service provider.</p> <p><b>Partially Corrected:</b>  Start date: September 2019  Estimated completion date: September 2023</p>
2020-011 <i>Prior Year Finding: N/A</i> <b>CFSA</b>	<b>US Dept. of HHS</b> Foster Care - Title IV-E  93.658	Activities Allowed or Unallowed and Allowable Costs/Cost Principles; Special Tests and Provisions - Operation of a Foster Care Demonstration Project	Corrected.
2020-012 <i>Prior Year Finding: 2019-018</i> <b>CFSA</b>	<b>US Dept. of HHS</b> Foster Care - Title IV-E  93.658	Eligibility	<p><b>Status:</b>  Finding repeated in the current year (2021-018).</p> <p><b>Reason for Recurrence:</b>  Principal reasons for recurrence have to do with: pandemic-related scheduling delays at the DC Family Court that have since been rectified; a backlog of MD-based child care providers for whom we continue to gather current licensure (see bullet #3 response); and, ongoing negotiations with the State of Maryland Licensing Authority, the CJIS Central Repository, and ACF Region III as to how best to accommodate recently introduced</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>prohibitions on child placing agencies ability to share criminal background documentation with CFSA.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b>  <b><u>For bullet point #1 of the findings noted:</u></b></p> <p>CFSA often receives notice of a child’s eligibility for social security (SSI) benefits months after having already submitted a title IV-E claim on behalf of the child. The Agency will be incorporating real-time eligibility updates and claiming adjustments for these children.</p> <p><b><u>For bullet point #2 of the findings noted:</u></b></p> <p>These were anomalies having to do with pandemic-related scheduling. The hearing schedule for both children in question has been reestablished with regularity and the Agency has made reasonable efforts toward permanency for both.</p> <p><b><u>For bullet point #3 of the findings noted:</u></b></p> <p>All providers in question were researched and referenced in the Maryland Department of Education, Division of Early Childhood’s online childcare provider database. The records displayed each provider’s license number and the State of Maryland’s inspection/review activities over the course of the review period. While CFSA was unable to provide a physical license document, they clearly have formal status under the State of Maryland. CFSA obtains w-9 and provider licenses of all newly enrolled day care providers before entering their profiles (for payment) into the FACES system. CFSA is still working through</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>a backlog of current provider (as of FY 2021) for whom we lacked this information.</p> <p><b><u>For bullet point #4 of the findings noted:</u></b></p> <p>CFSA continues to work with our federal counterparts and out-of-state foster care provider agencies to arrive at a mutually agreeable solution to the restrictions placed on child placing agencies by the federal Department of Justice with regard to sharing criminal background check information with 3rd party agencies/organizations (such as CFSA, in this case). In FY 2021, following consultation with HHS/ACF Region 3, CFSA deployed a provider attestation form whereby the child placing agency attests to having completed the necessary background checks for the prospective foster parents. CFSA will seek to formalize federal recognition of the viability of this response.</p> <p><b><u>For bullet point #5 of the findings noted:</u></b></p> <p>CFSA Accounts Payable staff will receive a refresher training on reviewing room and board placement invoices/payment requests and comparing the requested per diem rates with contracted per diem rates and/or the CFSA-approved and published per diem rates. The goal of the training will be to ensure accurate payment for room and board services.</p> <p>Also, CFSA will submit an adjustment claim for -\$9,383.25 on August 15, 2022 along with the 3<sup>rd</sup> Quarter FY 2022 title IV-E reimbursement claim.</p> <p><b>Partially Corrected:</b> Start date: Immediate and ongoing</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			Estimated completion date: March 31, 2023
2020-013 <i>Prior Year Finding: 2019-019</i> CFSA	US Dept. of HHS Foster Care - Title IV-E  93.658	Reporting	Corrected.
2020-014 <i>Prior Year Finding: 2019-022</i> DHCF	US Dept. of HHS Medicaid Cluster  93.775, 93.777, 93.778	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	<p><b>Status:</b> Finding repeated in the current year (2021-019).</p> <p><b>Reason for Recurrence:</b> The process change in response to the fiscal year 2019 finding was incomplete because invoices can become late and escape interest calculation if they are paid before the following week's interest calculation.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b> The drug rebate vendor changed their process to calculate interest on outstanding balances weekly rather than quarterly effective June 30, 2020. That proved to be an incomplete solution because invoices can become late and escape interest calculation if they are paid before the following week's interest calculation.</p> <p>The drug rebate vendor will implement a system modification to calculate interest for all outstanding balances.</p> <p><b>Partially Corrected:</b> Start date: June 30, 2020 Estimated completion date: July 14, 2022</p>
2020-015 <i>Prior Year Finding: 2019-023</i>	US Dept. of HHS Medicaid Cluster  93.775,	Eligibility	<b>Status:</b> Finding repeated in the current year (2021-020).

Finding Number	Program Name & ALN	Type of Finding	Current Status
DHCF/ DHS/ESA	93.777, 93.778		<p><b>Reason for Recurrence:</b>  Recurrence is attributable to a system display issue which is in the progress of being corrected. Specifically, the system displays where the case record indicated a “cancelled” status for notices that in fact were duly issued despite the users’ inability to view them in the system. Additionally, non-MAGI related findings were attributable to system defects within the legacy system of ACEDS, which has been replaced completely by District Direct, effective November 15, 2021.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b>  DHCF will implement corrective system changes to remediate notice findings. The notices were issued, however, there was a system defect in which the system displays that the notice was canceled which has since been corrected.</p> <p>To remediate findings of untimely processing, DHCF and ESA will implement enhanced oversight controls. Additionally, DHCF and DHS will conduct additional trainings to ensure responsible staff enter and process applications within federally required timeframes.</p> <p>DHCF and DHS has remediated findings related to non-MAGI application case. The finding has been addressed by the implementation of District Direct and the transitioning from ACEDS as of November 15, 2021. District Direct is automatically programmed to generate the approval notice based on application submission date.</p> <p><b>Partially Corrected:</b>  Start date: June 10, 2022  Estimated completion date: June 30, 2023</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
2020-016 <i>Prior Year Finding: N/A</i> <b>DHCF</b>	<b>US Dept. of HHS</b> Medicaid Cluster  93.775, 93.777, 93.778	Special Tests and Provisions - Medicaid National Correct Coding Initiative	Corrected.
2020-017 <i>Prior Year Finding: 2019-024</i> <b>DC Health</b>	<b>US Dept. of HHS</b> HIV Emergency Relief Project Grants  93.914	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	<p><b>Status:</b> Finding repeated in the current year (2021-021).</p> <p><b>Reason for Recurrence:</b> DC Health continued to implement its corrective action plan and made some milestones; however, there were delays in full implementation of the corrective action plan in fiscal year 2021 due to disruptions and changes in government operations and staffing, and also because tools to manage compliance were being further developed. Some of the development options were tested and netted multiple revisions to get to a reliable and navigable uniform certification tool for obtaining supervisors' certification of time and effort. Resources to manage this process were reviewed and deemed insufficient, and Office of Grants Management assigned a Program Analyst to coordinate with OCFO on this process.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b> Corrective action plan objectives are to have the following completed in fiscal year 2022: (1) a regular schedule of data runs and reports of budget-to-actual time migrated to a certification platform, (2) full utilization of a uniform navigable tool and one-stop document for supervisors to certify time and effort and to provide a decision on next actions if actual costs do not align with budget, and (3) to create an IT</p>



Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>solution or mechanism to route and track submissions between supervisors, the Office of Grants Management and the Office of the Chief Financial Officer (OCFO). A quarterly attestation will be on file for supervisors attesting to a budget-to-actual review and certification of time and effort of their direct reports.</p> <p>Engagement activities that support this in fiscal year 2022 include on-going meetings and coordination of data runs schedules and verification between OCFO and OGM, assignment of a percentage of FTE (OGM) to configure individual supervisors' certification forms quarterly and to manage communications. Routine monthly and quarterly budget and program manager meetings will continue to integrate orientations and technical assistance to supervisors. The SOP will also be updated to integrate any procedural changes resulting from full implementation.</p> <p><b>Partially Corrected:</b> Start date: October 1, 2021 Estimated completion date: September 30, 2022</p>
<p>2020-018 <i>Prior Year Finding: N/A</i> <b>HSEMA</b></p>	<p><b>US Dept. of Homeland Security FEMA</b> COVID-19 - Public Assistance - Presidentially Declared Disaster</p> <p>97.036</p>	<p>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</p>	<p><b>Status:</b> Finding repeated in the current year (2021-022).</p> <p><b>Reason for Recurrence:</b> The \$131 million overstatement was corrected and did not reoccur.</p> <p>The reason for the recurrence is because of the nature of the grant and high volume of activities dispersed through-out many subrecipients.</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
			<p>The fiscal year 2021 SEFA has been adjusted accordingly on June 22, 2022, to reflect project worksheets approved in fiscal year 2021 that had expenditures thru fiscal year 2021.</p> <p>FEMA pre-approved projects of \$15.7 million were included in fiscal year 2021 that resulted in an overstatement of the SEFA. OCFO has researched the issue and will address pre-approved projects correctly in fiscal year 2022.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b>  Going forward, as part of our corrective actions, we will continue to provide guidance to SEFA preparers on OMB compliance requirements and will implement adequate controls put in place to ensure that only approved projects for this type of grants are reported in the SEFA. In addition, we will be looking at the SF-425 to ensure that current year approved PWs with expenditures are reflected in the report. These controls include detail review of the list of FEMA projects from the GPortal report where only approved projects in the current year would be part of the current SEFA and a footnote to differentiate cost that was incurred but not approved.</p> <p><b>Partially Corrected:</b>  Start date: September 30, 2022  Estimated completion date: December 31, 2022</p>
2020-019 <i>Prior Year Finding: N/A</i> <b>HSEMA</b>	<b>US Dept. of Homeland Security</b> <b>FEMA</b> COVID-19 - Public Assistance - Presidentially Declared Disaster	Reporting	<p><b>Status:</b>  Finding repeated in the current year (2021-022).</p> <p><b>Reason for Recurrence:</b>  The reason for the recurrence is because of the nature of the grant and high volume of activities</p>

Finding Number	Program Name & ALN	Type of Finding	Current Status
	97.036		<p>dispersed through-out many subrecipients.</p> <p>The fiscal year 2021 SEFA has been adjusted accordingly on June 22, 2022, to reflect project worksheets approved in fiscal year 2021 that had expenditures thru fiscal year 2021.</p> <p>FEMA pre-approved projects of \$15.7 million were included in fiscal year 2021 that resulted in an overstatement of the SF-425. OCFO has researched the issue and will address pre-approved projects correctly in fiscal year 2022.</p> <p>The fiscal year 2021 SF-425 was overstated by \$15.7 million. OCFO will continue to review expenditures to make sure that they are recorded in the proper fiscal year.</p> <p><b>FY 2021/2022 Corrective Action Plan:</b>  Going forward, as part of our corrective actions, we will continue to provide guidance to SEFA preparers on OMB compliance requirements and will implement adequate controls put in place to ensure that only approved projects for this type of grants are reported in the SEFA. In addition, we will be looking at the SF-425 to ensure that current year approved PWs with expenditures are reflected in the report. These controls include detail review of the list of FEMA projects from the GPortal report where only approved projects in the current year would be part of the current SEFA and a footnote to differentiate cost that was incurred but not approved.</p> <p><b>Partially Corrected:</b>  Start date: September 30, 2022  Estimated completion date: December 31, 2022</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
47	2021-001	Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<p>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 eight (8) issues with the ADP system for SNAP varied.</p> <p><b><u>For bullet point #1 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> <li>• 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.</li> <li>• 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.</li> </ul>
		QIP, ESA Management	June 1, 2023	
		QIP	July 1, 2023	

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Keiomi Berry (QIP-DPO) Byron McKie (Training-DPTQA)	September 30, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Keiomi Berry (QIP-DPO)	November 1, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<p>There are no updates to activity since last report.</p> <p><b><u>For bullet point #2 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> </ul>
		QIP, ESA Management	June 1, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul>
		QIP	July 1, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Keiomi Berry (QIP-DPO) Byron McKie (Training-DPTQA)	September 30, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Keiomi Berry (QIP-DPO)	November 1, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<p>There are no updates to activity since last report.</p> <p><b><u>For bullet point #3 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Stephanie Bloch (DICM)	March 31, 2023	<ul style="list-style-type: none"> <li>Action/Phase: Implement - Implement approved corrective actions and</li> </ul>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Alicia Porter (DPTQA)	May 1, 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"> <li>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.</li> </ul> <p>Design and development DCAS sessions to review and update the SNAP initial month proration logic as part of DSM-1856 were completed and functional design documentation approved in November 2021. DCAS is currently implementing the design and testing the system with a projected implementation/release date of June 11, 2022.</p> <p><b><u>For bullet point #4 of the findings noted:</u></b></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> </ul>
		QIP, ESA Management	June 1, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul>
		QIP	July 1, 2023	<ul style="list-style-type: none"> <li>Action/Phase: Design and Development - Identify and develop corrective actions to address root cause of deficiency.</li> </ul>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Keiomi Berry (QIP-DPO) Byron McKie (Training-DPTQA)	September 30, 2023	<p>Expected Outcome: Root cause of deficiency is verified, cross-functional team selects actions to resolve root cause(s) actions tested, as applicable.</p> <ul style="list-style-type: none"> <li>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.</li> </ul>
		Keiomi Berry (QIP-DPO) Hersh Gupta (QIP-DARE)	November 1, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<p>There are no updates to activity since last report.</p> <p><b><u>For bullet point #5 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>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</li> </ul>



Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Stephanie Bloch (DICM)	March 31, 2023	<p>team selects actions to resolve root cause(s) actions tested, as applicable.</p> <ul style="list-style-type: none"> <li>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.</li> </ul>
		Alicia Porter (DPTQA)	May 1, 2023	<ul style="list-style-type: none"> <li>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.</li> </ul> <p>Design and development DCAS sessions to review and update the SNAP disability and medical expense rules as part of DSM1970 were completed and functional design documentation approved in January 2022. DCAS is currently implementing the design and testing the system with a projected implementation/release date of June 11, 2022.</p> <p><b><u>For bullet point #6 of the findings noted:</u></b></p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>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.</li> </ul>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Alicia Porter (DPTQA)	June 30, 2022 (In-Progress)	<ul style="list-style-type: none"> <li>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.</li> </ul> <p>Between October and November 2021, all 129 active SNAP cases with “Civil Service Retirement and Disability” unearned income types were updated to the more generic “Retirement/Pension” to ensure the receipt of this countable income was being applied to the case correctly.</p> <p>DCAS release 3.4.2.0 on February 27, 2022, implemented a code fix as part of DSM-1914 to ensure the unearned income of the type “Civil Service Retirement and Disability” is counted as income when determining eligibility and benefit levels.</p> <p>DPTQA is designing a monitoring and evaluation plan to verify that this type of unearned income is being applied correctly when determining eligibility and benefit levels. We expect to implement the plan and complete verification activities by June 2022.</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<p><b><u>For bullet point #7 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>• Action/Phase: Request information from DCAS to determine the magnitude of the deficiency. Expected Outcome: Requested data/information is provided on the identified deficiency.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p>Design and development DCAS sessions to review and update the SNAP college student exemption rules as part of DSM-1915 were completed and functional design</p>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	
		Stephanie Bloch (DICM)	March 31, 2023	
		Alicia Porter (DPTQA)	May 1, 2023	

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	documentation approved in December 2021. DCAS is currently implementing the design and testing the system with a projected implementation/release date of June 11, 2022.
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<p><b><u>For bullet point #8 of the findings noted:</u></b></p> <ul style="list-style-type: none"> <li>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.</li> </ul>
		Michael Ribar (DPTQA) Stephanie Bloch (DICM)	Completed	<ul style="list-style-type: none"> <li>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.</li> </ul>
		Stephanie Bloch (DICM)	March 31, 2023	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>
		Byron McKie (Training-DPTQA) JaJuan Nelson (Training-DCAS)	March 31, 2023	Staff trained on policy and a June 11, 2022, release date system changes
		Alicia Porter (DPTQA)	May 1, 2023	<ul style="list-style-type: none"> <li>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</li> </ul>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
			<p>Overall Estimated Completion Date: September 30, 2023</p>	<p>implemented actions substantially reduce/eliminate the deficiency from occurring.</p> <p>Design and development DCAS sessions to implement the homeless shelter deduction as part of DSM-1388 and DSM-2067 were completed and functional design documentation approved in January 2022. DCAS is currently implementing the design and testing the system with a projected implementation/release date of June 11, 2022. DPTQA is working on developing policy training for staff on the homeless shelter deduction which will be provided alongside system training prior to the implementation/release date.</p> <p>DSM-2067 was also created to report out on SNAP customers experiencing homelessness to determine which existing customers may be eligible for the homeless shelter deduction.</p>
49	2021-002	Valencia Gregory, Program Analyst	September 30, 2023	<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"> <li>• 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 proper signature on the referral forms; this should mitigate errors that appear in the current process.</li> <li>• 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</li> </ul>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<p>omissions identified during the daily operations.</p> <p>Also, 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>
52	2021-003	Howard Etwaroo, EOM Support Specialist; Steven Walker, Director Mayor's Office Talent and Appointments	September 30, 2022	<p>The Office of the Mayor (OM) agrees with the conditions and recommendations of this finding as it relates to the inability to provide the specified compliance documents referenced in this finding under the existing subrecipient protocol within the Agency.</p> <p>The OM will strengthen internal controls and enforce policies and procedures critical to subrecipient monitoring to include production and review of all critical documents in advance rather than upon request. The OM will also document evidence of reviews of the subrecipients and perform the necessary due diligence to ensure adherence to the subrecipient monitoring requirements under the Uniform Guidance.</p>
54	2021-004	Noah Abraham, Deputy Administrator, FSA Families Division, DC Department of Human Services	December 31, 2022	<p>The Department of Human Services (DHS) agrees with the findings.</p> <p>To address the improper rental assistance payment for an applicant above 80% Area Median Income (AMI), DHS has reached out to the landlord who received the funds to formally request their return to the District of Columbia. The landlord has responded that funds will be returned, and this will be tracked to ensure the return is recorded against ERA within the District's financial system (SOAR).</p> <p>To address the gaps in Family Rehousing and Stabilization Program (FRSP) income and subsidy calculation documentation, DHS is</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				conducting monitoring of the FRSP enrollment and documentation processes. DHS is also enhancing contractual language and requirements for the FRSP management contract to ensure sufficient oversight and accountability.
58	2021-005	Erin Given, Program Manager, DC Department of Human Services	June 15, 2022	<p>The Department of Human Services (DHS) concurs with the findings.</p> <p>Beginning with the June 2021 Monthly Report, the District maintained documentation of data sources for all Monthly and Quarterly reports and will continue to maintain for the duration of the ERA program.</p> <p>The July 2021 ERA2 report was submitted within the U.S. Department of the Treasury's COVID-19 Relief Hub reporting portal on June 10, 2022.</p> <p>Beginning with the May 2022 Monthly report due June 15, 2022, DHS will document management certification via internal emails that include screen shots of the submission 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 management certification.</p>
61	2021-006	Naima Chambliss, Director of Operations  Dr. Jacque McDonald, Director of Contracts, Grants and Procurement	September 30, 2022	<p>DMPED concurs with the conditions and recommendations of this finding.</p> <p>In the future, the District will ensure that such communication will be requested and authorization is received in writing before use or deployment of funds.</p>
63	2021-007	Carol DAvilar-Etkins, Program Officer (Office of the Assistance	June 30, 2022	The Office of State Superintendent of Education (OSSE) concurs with the conditions and recommendations of this finding since these recommendations were

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
		Superintendent of Operations Office of the State Superintendent of Education)		<p>already incorporated, upon OSSE’s detection of the reporting delay, to prevent the recurrences of untimely Federal Funding Accountability and Transparency Act (FFATA) submission, which occur in 2020-2021. The adverse effect of COVID-19 resulted in extenuating circumstances that caused the FFATA reporting delayed submission.</p> <p>As such, OSSE has strengthened its FFATA internal controls by adding additional layer of review and reporting notification to ensure compliance with the applicable FFATA timeframe reporting requirements. OSSE has a centralized FFATA reporting process in place for the monthly reporting of subawards into the Federal Subaward Reporting System (FSRS). And together with the additional implemented layer of review, this deficiency has been corrected.</p>
65	2021-008	Crosby Boyd, Education Cluster Controller, Office of the Chief Financial Officer  Cyrus Verrani, DCPS Interim Chief of Data and Technology	October 1, 2022	<p>The District of Columbia Public School (DCPS) agrees with the conditions and recommendations of this finding.</p> <p>The DCPS corrective action plan includes the following steps:</p> <ul style="list-style-type: none"> <li>• DCPS to update the DCPS Asset Management SOP to require physical inventory counts annually (as opposed to semi-annually) for IT-related equipment (i.e., laptops, desktops, tablets, etc.) deemed a “controllable asset” or capital asset per District policy.</li> <li>• DCPS to update the “Asset Inventory Definition” within the DCPS Asset Management SOP to align with District Policy.</li> <li>• Additional controls will be put into place to ensure DCPS Controllable Assets or assets requiring capitalization are only shipped to the DCPS warehouse for tagging and addition within DIFS (District’s ERP system</li> </ul>



Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<p>effective October 1, 2022) and TIPWeb-IT.</p> <ul style="list-style-type: none"> <li>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.</li> </ul>
67	2021-009	Carol Davilar-Etkins, Program Officer (Office of the Assistance Superintendent of Operations Office of the State Superintendent of Education)	June 30, 2022	<p>The Office of State Superintendent of Education (OSSE) concurs with the conditions and recommendations of this finding since these recommendations were already incorporated, upon OSSE’s detection of the reporting delay, to prevent the recurrences of untimely Federal Funding Accountability and Transparency Act (FFATA) submission, which occur in 2020-2021. The adverse effect of COVID-19 resulted in extenuating circumstances that caused the FFATA reporting delayed submission.</p> <p>As such, OSSE has strengthened its FFATA internal controls by adding additional layer of review and reporting notification to ensure compliance with the applicable FFATA timeframe reporting requirements. OSSE has a centralized FFATA reporting process in place for the monthly reporting of subawards into the Federal Subaward Reporting System (FSRS). And together with the additional implemented layer of review, this deficiency has been corrected.</p>
70	2021-010	Mitiku Shifa (UDC Controller)	June 30, 2022	<p>UDC OCFO agrees with the conditions and recommendations of this finding.</p> <p>Corrective action plans include:</p> <ul style="list-style-type: none"> <li>Submission of reports: UDC has put a process in place to keep emails of the submission of the quarterly reports to the UDC Webmaster and confirmation of the posting of the report on our website.</li> </ul>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<ul style="list-style-type: none"> <li>• Proof of review of reports: In addition to the email communication, UDC has developed a sign-off coversheet where the preparer, the reviewer and approver signed off and document for all quarterly and annual reports.</li> </ul>
72	2021-011	Keith Fletcher, Chief Operating Officer DC Health	September 30, 2022	<p>The District Department of Health (DC Health) concurs with the finding, causes and recommendations cited for the fiscal year 2021 single audit for the Immunization Cooperative Agreements (ICA) program.</p> <p>Corrective action plan objectives are to have the following completed in FY22: (1) a regular schedule of data runs and reports of budget-to-actual time migrated to a certification platform, (2) full utilization of a uniform navigable tool and one-stop document for supervisors to certify time and effort and to provide a decision on next actions if actual costs do not align with budget, and (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). A quarterly attestation will be on file for supervisors attesting to a budget-to-actual review and certification of time and effort of their direct reports.</p> <p>Engagement activities that support this in FY 22 include on-going meetings and coordination of data runs schedules and verification between OCFO and OGM, assignment of a percentage of FTE (OGM) to configure individual supervisors' certification forms quarterly and to manage communications. Routine monthly and quarterly budget and program manager meetings will continue to integrate orientations and technical assistance to supervisors. The SOP will also be updated to integrate any procedural changes resulting from full implementation.</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
75	2021-012	Keith Fletcher, Chief Operating Officer DC Health	September 30, 2022	<p>The District Department of Health (DC Health) concurs with the finding, causes and recommendations cited for the fiscal year 2021 single audit for the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program.</p> <p>Corrective action plan objectives are to have the following completed in fiscal year 2022: (1) a regular schedule of data runs and reports of budget-to-actual time migrated to a certification platform, (2) full utilization of a uniform navigable tool and one-stop document for supervisors to certify time and effort and to provide a decision on next actions if actual costs do not align with budget, and (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). A quarterly attestation will be on file for supervisors attesting to a budget-to-actual review and certification of time and effort of their direct reports.</p> <p>Engagement activities that support this in fiscal year 2022 include on-going meetings and coordination of data runs schedules and verification between OCFO and OGM, assignment of a percentage of FTE (OGM) to configure individual supervisors' certification forms quarterly and to manage communications. Routine monthly and quarterly budget and program manager meetings will continue to integrate orientations and technical assistance to supervisors. The SOP will also be updated to integrate any procedural changes resulting from full implementation.</p>
78	2021-013	Perry Sheeley, Controller	June 29, 2022	<p>The Not-for-Profit Hospital Corporation, doing business as United Medical Center (UMC) agrees with the conditions and recommendations of this finding.</p> <p>UMC proposes an additional layer of review by the Chief Financial Officer after completion of the SEFA and before it is sent</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				out for consolidation to make sure that the understanding of the implementation of the dates was followed.
80	2021-014	Francine Miller, Deputy Administrator for the Division of Program Operations	September 30, 2023	<p>DHS/ESA concur with the findings.</p> <p>To ensure that files and documentation are properly stored and maintained:</p> <ul style="list-style-type: none"> <li>• The Management Team of the Department of Human Services (DHS) Division of Program Operations (DPO) will continue to generate and monitor statistical scanning reports from the IBM Dashboard to check for staff scanning's such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. DPO Management will monitor to ensure that documents are scanned and tagged on the same day they are received, as per the Business Process Redesign (BPR). The Datacap/DIMS Management Dashboard was made available to all DPO Management staff by the Office of Information Systems (OIS). This dashboard displays and generates information on scanning irregularities at the worker and Service Center levels, according to Service Center/Division. DPO Management will continue to verify that all documents in DIMS are correctly scanned and tagged. A selected individual from the DPO Deputy Administrator's Office will prepare a weekly report. Service Center Program Managers assign the weekly report to a management staff member to ensure that DPO is staying in compliance with the current Business Process Redesign.</li> <li>• The Office of Quality Assurance at the Department of Human Services Division of Program Development, Training, and Quality Assurance (DPDT &amp; QA) will continue to conduct quarterly internal audits on the Orphan/Default report to ensure that applications and supporting</li> </ul>

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				<p>documents are properly scanned and associated with the correct case in DIMS, as well as checking for completeness. The DPO Executive Management Team will continue to receive reports from the Office of Quality Assurance.</p> <ul style="list-style-type: none"> <li>The required Supplemental Self-Declaration for SNAP and TANF form has been added to the Customer facing portals with the online application process using District Direct. The completion of this form is a required step for application submission. The Supplemental Self-Declaration questions for SNAP and TANF have been included on the new Integrated Application which was rolled out in January 2022 to all Decentralized Service Centers. SNAP and TANF cases are reviewed monthly during Supervisory Case Reviews to ensure these from are accurately completed.</li> </ul>
83	2021-015	Hayden A. Bernard, Agency Fiscal	June 30, 2022	<p>DHS concurs with this finding.</p> <p>The quarterly ACF-196R and the accompanying support will now be prepared by a DHS Accountant and will be reviewed by the Accounting Supervisor and the Accounting Officer. Additional support for the changes from quarter to quarter will be documented with a spreadsheet reflecting total expenditures that will support and tie to the CFO\$olve reports, and subsequently the SEFA at year end. Effective with the 3rd quarter of FY2022, the ACF-196R report and the accompanying supporting documentation will be reviewed and confirmed with the Budget Analyst, the Budget Officer and the Agency Fiscal Officer during the scheduled quarterly meetings. The Accounting Officer and the Agency Fiscal Officer will ensure all documents support the ACF-196R prior to certification to ensure that the reports are consistent with information submitted within the federal system. Additionally, in the event</p>

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				that a subsequent event requires an ACF-196R revision, detailed support for the change must accompany the report and will be reviewed and confirmed prior to submission and certification.
85	2021-016	Steph Bloch Newman, Deputy Administrator for Innovation & Change Management	September 30, 2023	<p>DHS agrees with the finding in this report.</p> <p><b><u>For bullet point #1 of the findings noted:</u></b></p> <p>DHS determined that by human error, the SSR had been assigned the incorrect user role. The regular process to obtain a new user role is for the user to call the HelpDesk and request the new role. After this, their supervisor must provide approval and the DHS security office must review the request and approve it. This is done by marking the ticket as a security need. In this case, the ticket was accidentally not marked, and it went through an incorrect workflow in the system, allowing the user to be granted higher permissions in the system while bypassing both supervisor and security approval.</p> <ul style="list-style-type: none"> <li>• To rectify this, the HelpDesk team will be reminded to push all security tickets through the security workflow so the proper approvals will be granted.</li> <li>• Additionally, the technical team that grants permissions will be reminded that when tickets come to them without the proper approvals, they must be re-routed through the proper security workflow so the proper approvals accumulate before they may grant access.</li> </ul> <p><b><u>For bullet point #2 of the findings noted:</u></b></p> <p>DHS and the DCAS tech team must jointly review each of the cases that have no evidence of the use of IVES to determine the root cause. Once the cause is uncovered, a technology fix will be planned into the upcoming technical roadmap to ensure this does not happen again.</p>

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				<p><b><u>For bullet point #3 of the findings noted:</u></b></p> <p>DHS and the DCAS tech team must jointly review each of the cases that have no evidence of the use of IVES for a child-only case to determine the root cause. Once the cause is uncovered, a technology fix will be planned into the upcoming technical roadmap to ensure this does not happen again.</p>
87	2021-017	Brian Campbell, ESA Senior Policy Advisor & Chief of Staff	September 30, 2023	<p>DHS agrees with the findings.</p> <p>This has multiple layers:</p> <p>DHS needs to ensure that the work hours reported in DCAS are up to date and accurate. DHS will continue to look at sister states for best practices, but there appear to be multiple opportunities that the agency could pursue.</p> <p>The Office of Performance Monitoring (OPM) has a process in place to monitor and confirm the hours reported from CATCH; however, the process to monitor and verify the hours received from DCAS is being reviewed. During the Single Audit, we found multiple discrepancies from the data received from DCAS showing that the customer was not employed during the sample month or fiscal year; however, hours were reported.</p> <p>While OPM is conducting its oversight, at times discrepancies are found in what the customer has reported to their TANF Employment and Education Program (TEP) Provider to which they are assigned versus what they reported at the service center and, vice versa. 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. This process is being finetuned. Once complete, a memo</p>

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				<p>outlining the process will be issued to DPO staff.</p> <p><b>Verification Process:</b></p> <p>A. <i>If a customer reports to DPO that they were employed</i>, the hours will show in DCAS, and the agency should have the supporting documentation i.e., paystubs, work number, in DIMS.</p> <p>B. <i>If a customer is engaging with a TEP Provider</i>, the hours will show in CATCH and the agency should have the supporting documentation i.e., paystubs, timesheets, in the FileShare drive.</p> <p>C. The information found in DCAS should be compared to the participation hours in CATCH to ensure the hours match.</p> <p>If a discrepancy should arise, OPM will need to reach out to either DPO or the Service provider to verify and update the DCAS or CATCH system. When there's significant change in hours (looking at weekly average).</p> <p>i. If employment hours have been reported in CATCH; however, these hours and income are not being counted to determine TANF eligibility, OPM would need to contact DPO to take the appropriate case action. DPO will need to conduct outreach to affected customers to confirm employment status and update employment record accordingly.</p> <p>ii. If employment hours in CATCH have been reduced due to the customers hours being cut, OPM will need to report this information to DPO to take the appropriate case action.</p> <p>iii. If employment hours are greater in DCAS than in CATCH and the hours</p>



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				<p>have been verified, OPM will need to contact the Service Provider to obtain additional information from the customer to update the hours in CATCH. There may be instances where OPM should obtain employment information from Work Number.</p> <p>iv. If Work Number indicates customer employed but not assigned to Provider. OPM will need to report this information to OWO to take the appropriate case action. OWO will need to conduct outreach to customer to come in for assessment and assignment to a service provider.</p> <p>v. If employment hours have been reported in the Work Number; however, these hours and income are not found in DCAS and DIMS and therefore not counted to determine eligibility, OPM would need to contact DPO to take the appropriate case action. DPO will need to conduct outreach to affected customers to confirm employment status and update employment record accordingly.</p> <p>vi. Please note, hours are reported weekly in CATCH while hours in DCAS are only updated at the time of application, recertification and change reports. Hours in DCAS would not need to be updated in DCAS unless the hours have significantly increased or decreased which would also affect the customer's income and eligibility determination.</p> <p><b>Methodology:</b></p> <p>The Division of Customer Workforce, Employment and Training will:</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<ol style="list-style-type: none"> <li>1. Conduct research in the following databases: Q5i, DCAS, CATCH, Work Number, DIMS, and FileShare.</li> <li>2. Request from the DCAS team a monthly report showing all work participation hours.</li> <li>3. Pull the DCAS monthly report to validate the hours by checking for supporting documentation in DIMS and the Work Number.</li> <li>4. Implement a process to cross-reference all customers assigned to a vendor to verify that each customer's DCAS hours are confirmed by OPM during its participation audit process.</li> <li>5. Review existing cases in DCAS, with employment hours, and ensure that they remain valid.</li> <li>6. Develop a regular report, which screens for "stale" DCAS hours, review the cases, and take appropriate action.</li> <li>7. Randomly select a sample of 60 cases from Q5i each month, starting from October 2022.</li> <li>8. Reconcile any discrepancies in the hours found in Q5i/DCAS/CATCH utilizing the research method.</li> <li>9. Work with DPO to ensure that the activity code in DCAS is closed when the job ends, and hours are not sent to Q5i for processing.</li> <li>10. Work with OWO to ensure that employment hours reported in Q5i are associated with customers assigned to a service provider.</li> </ol>
90	2021-018	James J. Murphy, Administrator,		<p>CFSA concurs with the findings as stated.</p> <p><b><u>For bullet point #1 of the findings noted:</u></b></p>

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		Business Services Administration	<p>September 30, 2022</p> <p>Completed</p> <p>December 31, 2021 and ongoing</p> <p>September 30, 2022</p>	<p>CFSA often receives notice of a child's eligibility for social security (SSI) benefits months after having already submitted a title IV-E claim on behalf of the child. The Agency will be incorporating real-time eligibility updates and claiming adjustments for these children.</p> <p><b><u>For bullet point #2 of the findings noted:</u></b></p> <p>These were anomalies having to do with pandemic-related scheduling. The hearing schedule for both children in question has been reestablished with regularity and the Agency has made reasonable efforts toward permanency for both.</p> <p><b><u>For bullet point #3 of the findings noted:</u></b></p> <p>All providers in question were researched and referenced in the Maryland Department of Education, Division of Early Childhood's online childcare provider database. The records displayed each provider's license number and the State of Maryland's inspection/review activities over the course of the review period. While CFSA was unable to provide a physical license document, they clearly have formal status under the State of Maryland. CFSA obtains w-9 and provider licenses of all newly enrolled day care providers before entering their profiles (for payment) into the FACES system. CFSA is still working through a backlog of current provider (as of FY 2021) for whom we lacked this information.</p> <p><b><u>For bullet point #4 of the findings noted:</u></b></p> <p>CFSA continues to work with our federal counterparts and out-of-state foster care provider agencies to arrive at a mutually agreeable solution to the restrictions placed on child placing agencies by the federal Department of Justice with regard to sharing criminal background check information with 3rd party agencies/organizations (such as CFSA, in this case). In FY 2021, following consultation with HHS/ACF Region 3, CFSA deployed a</p>

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			December 31, 2022	<p>provider attestation form whereby the child placing agency attests to having completed the necessary background checks for the prospective foster parents. CFSA will seek to formalize federal recognition of the viability of this response.</p> <p><b><u>For bullet point #5 of the findings noted:</u></b></p> <p>CFSA Accounts Payable staff will receive a refresher training on reviewing room and board placement invoices/payment requests and comparing the requested per diem rates with contracted per diem rates and/or the CFSA-approved and published per diem rates. The goal of the training will be to ensure accurate payment for room and board services.</p> <p>Also, CFSA will submit an adjustment claim for -\$9,383.25 on August 15, 2022 along with the 3<sup>rd</sup> Quarter FY 2022 title IV-E reimbursement claim.</p>
92	2021-019	Don Shearer, Director, Health Care Operations Administration	July 14, 2022	<p>DHCF agrees with the facts described in the findings.</p> <p>The drug rebate vendor changed their process to calculate interest on outstanding balances weekly rather than quarterly effective June 30, 2020. That proved to be an incomplete solution because invoices can become late and escape interest calculation if they are paid before the following week's interest calculation.</p> <p>The drug rebate vendor will implement a system modification to calculate interest for all outstanding balances.</p>
94	2021-020	Danielle Lewis Wright, Associate Director, Division of Eligibility, Health Care Policy and Research Administration	June 30, 2023	<p>DHCF and DHS concur with the findings.</p> <p>DHCF will implement corrective system changes to remediate notice findings. The notices were issued, however, there was a system defect in which the system displays that the notice was canceled which has since been corrected.</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<p>To remediate findings of untimely processing, DHCF and ESA will implement enhanced oversight controls. Additionally, DHCF and DHS will conduct additional trainings to ensure responsible staff enter and process applications within federally required timeframes.</p> <p>DHCF and DHS has remediated findings related to non-MAGI application case. The finding has been addressed by the implementation of District Direct and the transitioning from ACEDS as of November 15, 2021. District Direct is automatically programmed to generate the approval notice based on application submission date.</p>
96	2021-021	Keith Fletcher, Chief Operating Officer DC Health	September 30, 2022	<p>The District Department of Health (DC Health) concurs with the finding, causes and recommendations cited for the fiscal year 2021 single audit for the HIV Emergency Relief Project Grants (HIVER) program.</p> <p>Corrective action plan objectives are to have the following completed in FY22: (1) a regular schedule of data runs and reports of budget-to-actual time migrated to a certification platform, (2) full utilization of a uniform navigable tool and one-stop document for supervisors to certify time and effort and to provide a decision on next actions if actual costs do not align with budget, and (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). A quarterly attestation will be on file for supervisors attesting to a budget-to-actual review and certification of time and effort of their direct reports.</p> <p>Engagement activities that support this in FY 22 include on-going meetings and coordination of data runs schedules and verification between OCFO and OGM, assignment of a percentage of FTE (OGM) to</p>

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				configure individual supervisors' certification forms quarterly and to manage communications. Routine monthly and quarterly budget and program manager meetings will continue to integrate orientations and technical assistance to supervisors. The SOP will also be updated to integrate any procedural changes resulting from full implementation.
99	2021-022	John Nitz, Agency Fiscal Officer (PSJC/OCFO)	December 31, 2022	<p>HSEMA concur with these findings and will strengthen policies and procedures to remediate these findings.</p> <p>Going forward, as part of our corrective actions, we will continue to provide guidance to SEFA preparers on OMB compliance requirements and will implement adequate controls put in place to ensure that only approved projects for this type of grants are reported in the SEFA. In addition, we will be looking at the SF-425 to ensure that current year approved PWs with expenditures are reflected in the report. These controls include detail review of the list of FEMA projects from the GPortal report where only approved projects in the current year would be part of the current SEFA and a footnote to differentiate cost that was incurred but not approved.</p>
102	2021-023	Charles Madden. Grants Bureau Chief	December 31, 2022	<p>HSEMA will work with FEMA PDD staff to add appropriate additional subrecipient monitoring activities that will ensure compliance with all required laws, guidelines, and requirements under the federal award.</p> <p>Regarding the FFATA part of the finding, HSEMA will submit information on subawards already issued and will begin submitting monthly updates on PDD subawards going forward on a monthly basis.</p>
104	2021-024	John Nitz, Agency Fiscal Officer (PSJC/OCFO)	December 31, 2022	HSEMA concur with the finding. The fiscal year 2021 SEFA has been adjusted accordingly on June 27, 2022, to reflect the reduction of the \$50,000 in costs that

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				<p>belonged to a pre-disaster grant in the same year.</p> <p>Going forward, as part of our corrective actions, we will review costs charged to HSG to make sure that they are all HSG eligible. In addition, we will also make sure that the SEFA and the SF-425 include only HSG eligible costs.</p>
106	2021-025	Charles Madden. Grants Bureau Chief	September 30, 2022	HSEMA will improve its processes to ensure a clear and consistent corrective action notice is sent to subrecipients when a quarterly report is not submitted.