Government of the District of Columbia

Schedules of Expenditures of Federal Awards and Reports Required by the Uniform Guidance

Year Ended September 30, 2023

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee.

Government of the District of Columbia

Schedules of Expenditures of Federal Awards and Reports Required by the Uniform Guidance

Year Ended September 30, 2023

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, 2023, 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, 2023, 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.

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Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud, or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

BDO USA, P.C.

June 27, 2024

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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

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, 2023. The District's major federal programs are identified in Table I below and in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Table I - Summary of Opinions

#	Major Federal Program/Cluster	Assistance Listing Number (s)	Type of Opinion
1	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561	Qualified
2	Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Unmodified
3	HOME Investment Partnerships Program	14.239	Unmodified
4	Community Development Block Grants Section 108 Loan Guarantees	14.248	Unmodified
5	Unemployment Insurance	17.225	Unmodified
6	Workforce Innovation and Opportunity Act Cluster	17.258, 17.259, 17.278	Unmodified
7	COVID-19 – Emergency Rental Assistance Program	21.023	Qualified
8	COVID-19 - Homeowner Assistance Fund	21.026	Qualified
9	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027	Unmodified
10	COVID-19 – Education Stabilization Fund	84.425	Unmodified
11	Temporary Assistance for Needy Families	93.558	Qualified
12	Low Income Home Energy Assistance Program	93.568	Qualified
13	Foster Care – Title IV-E	93.658	Qualified
14	Children's Health Insurance Program	93.767	Unmodified
15	Medicaid Cluster	93.775, 93.777, 93.778	Qualified
16	Opioid STR	93.788	Qualified
17	HIV Emergency Relief Project Grants	93.914	Unmodified

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Qualified Opinions on Eight Major Federal Programs Identified in Table I

In our opinion, except for the noncompliance described in the Basis for 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, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in Table I and in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2023.

Basis for 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 qualified and unmodified 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 Qualified Opinions on Eight 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 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	2023-003
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Eligibility	2023-010
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Reporting	2023-011

Table II - Material Noncompliance Resulting In Qualified Opinions				
Federal Awarding Agency	**Assistance Listing Number (s)**	**Major Federal Program**	**Compliance Requirement**	**Finding Number**
Treasury	21.026	COVID-19 - Homeowner Assistance Fund	Eligibility	2023-012
Health and Human Services	93.558	Temporary Assistance for Needy Families	Reporting	2023-021
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	2023-022
Health and Human Services	93.568	Low Income Home Energy Assistance Program	Eligibility	2023-025
Health and Human Services	93.658	Foster Care – Title IV-E	Eligibility	2023-028
Health and Human Services	93.658	Foster Care – Title IV-E	Special Tests and Provisions - Payment Rate Setting and Application	2023-029
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Eligibility	2023-032
Health and Human Services	93.788	Opioid STR	Reporting	2023-035
Health and Human Services	93.788	Opioid STR	Subrecipient Monitoring	2023-036

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 "Qualified Opinions on Eight 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 Table III below. Our opinion on each major federal program is not modified with respect to these matters.

Table III - Other Instances of Noncompliance				
Federal Awarding Agency	**Assistance Listing Number (s)**	**Major Federal Program**	**Compliance Requirement**	**Finding Number**
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-001
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Matching, Level of Effort, Earmarking	2023-002
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions – EBT Card Security	2023-004
Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infants and Children	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-005
Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infants and Children	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-006
Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infants and Children	Eligibility	2023-007
Housing and Urban Development	14.248	Community Development Block Grants Section 108 Loan Guarantees	Reporting	2023-008
Labor	17.225	Unemployment Insurance	Reporting	2023-009
Treasury	21.026	COVID-19 - Homeowner Assistance Fund	Subrecipient Monitoring	2023-013
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-014

Table III - Other Instances of Noncompliance				
Federal Awarding Agency	**Assistance Listing Number (s)**	**Major Federal Program**	**Compliance Requirement**	**Finding Number**
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	Subrecipient Monitoring	2023-015
Education	84.425	COVID-19 - Education Stabilization Fund	Equipment and Real Property Management	2023-016
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2023-017
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2023-018
Health and Human Services	93.558	Temporary Assistance for Needy Families	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-019
Health and Human Services	93.558	Temporary Assistance for Needy Families	Eligibility	2023-020
Health and Human Services	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System	2023-023
Health and Human Services	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Lack of Child Care for Single Custodial Parent of Child Under Age Six	2023-024
Health and Human Services	93.568	Low Income Home Energy Assistance Program	Matching, Level of Effort, Earmarking	2023-026
Health and Human Services	93.658	Foster Care – Title IV-E	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-027
Health and Human Services	93.767	Children's Health Insurance Program	Eligibility	2023-030

Table III – Other Instances of Noncompliance				
Federal Awarding Agency	**Assistance Listing Number (s)**	**Major Federal Program**	**Compliance Requirement**	**Finding Number**
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-031
Health and Human Services	93.788	Opioid STR	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-033
Health and Human Services	93.788	Opioid STR	Cash Management	2023-034
Health and Human Services	93.788	Opioid STR	Special Tests and Provisions – Key Employees	2023-037

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 IV below, to be material weaknesses.

Table IV - 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	2023-003
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Eligibility	2023-010
Treasury	21.023	COVID-19 - Emergency Rental Assistance Program	Reporting	2023-011
Treasury	21.026	COVID-19 - Homeowner Assistance Fund	Eligibility	2023-012
Health and Human Services	93.558	Temporary Assistance for Needy Families	Reporting	2023-021
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	2023-022
Health and Human Services	93.568	Low Income Home Energy Assistance Program	Eligibility	2023-025
Health and Human Services	93.658	Foster Care – Title IV-E	Eligibility	2023-028
Health and Human Services	93.658	Foster Care – Title IV-E	Special Tests and Provisions - Payment Rate Setting and Application	2023-029
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Eligibility	2023-032
Health and Human Services	93.788	Opioid STR	Reporting	2023-035
Health and Human Services	93.788	Opioid STR	Subrecipient Monitoring	2023-036

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 V below, to be significant deficiencies.

Table V – Significant Deficiencies in Internal Control Over Compliance				
Federal Awarding Agency	**Assistance Listing Number (s)**	**Major Federal Program**	**Compliance Requirement**	**Finding Number**
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-001
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Matching, Level of Effort, Earmarking	2023-002
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions – EBT Card Security	2023-004
Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infants and Children	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-005
Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infants and Children	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-006
Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infants and Children	Eligibility	2023-007
Housing and Urban Development	14.248	Community Development Block Grants Section 108 Loan Guarantees	Reporting	2023-008
Labor	17.225	Unemployment Insurance	Reporting	2023-009
Treasury	21.026	COVID-19 - Homeowner Assistance Fund	Subrecipient Monitoring	2023-013

Table V - Significant Deficiencies in Internal Control Over Compliance				
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	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-014
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	Subrecipient Monitoring	2023-015
Education	84.425	COVID-19 - Education Stabilization Fund	Equipment and Real Property Management	2023-016
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2023-017
Education	84.425	COVID-19 - Education Stabilization Fund	Reporting	2023-018
Health and Human Services	93.558	Temporary Assistance for Needy Families	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-019
Health and Human Services	93.558	Temporary Assistance for Needy Families	Eligibility	2023-020
Health and Human Services	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System	2023-023
Health and Human Services	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Lack of Child Care for Single Custodial Parent of Child Under Age Six	2023-024
Health and Human Services	93.568	Low Income Home Energy Assistance Program	Matching, Level of Effort, Earmarking	2023-026

Table V – Significant Deficiencies in Internal Control Over Compliance				
Federal Awarding Agency	**Assistance Listing Number (s)**	**Major Federal Program**	**Compliance Requirement**	**Finding Number**
Health and Human Services	93.658	Foster Care – Title IV-E	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-027
Health and Human Services	93.767	Children's Health Insurance Program	Eligibility	2023-030
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-031
Health and Human Services	93.788	Opioid STR	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2023-033
Health and Human Services	93.788	Opioid STR	Cash Management	2023-034
Health and Human Services	93.788	Opioid STR	Special Tests and Provisions – Key Employees	2023-037

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

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

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

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

BDO USA, P.C.

June 27, 2024

Schedule I – Schedule of Expenditures of Federal Awards by Federal Grantor

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Research and Development Cluster*	*Student Financial Assistance Cluster*	*Other*	*Cluster and Other Totals*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
U.S. Department of Agriculture								
PESTICIDE APPLICATOR TRAINING	10.025		$ -	$ -	$ 6,076		$ 6,076	$ -
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		314,238	-	-		314,238	-
PANDEMIC RELIEF ACTIVITIES: LOCAL FOOD PURCHASES AGREEMENTS WITH STATES, TRIBES, AND LOCAL GOVERNMENTS	10.182		-	-	506,121		506,121	470,155
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		1,074,643	-	5,988,587		7,063,230	-
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		1,055,264	-	-		1,055,264	-
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		53,373	-	-		53,373	-
RENEWABLE RESOURCES EXTENTION ACT	10.515		-	-	15,060		15,060	-
SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	10.535		-	-	25,344		25,344	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT AND TRAINING (E&T) DATA AND TECHNICAL ASSISTANCE GRANTS	10.537		-	-	341,780		341,780	-
CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	10.541		-	-	919,000		919,000	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER								
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS	10.551		-	-	432,586,304		432,586,304	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		-	-	37,065,431		37,065,431	425,650
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		-	-	2,067,847		2,067,847	-
SUBTOTAL - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER						$ 471,719,582		
CHILD NUTRITION CLUSTER								
SCHOOL BREAKFAST PROGRAM	10.553		-	-	17,225,760		17,225,760	10,736,327
NATIONAL SCHOOL LUNCH PROGRAM	10.555		-	-	37,866,112		37,866,112	22,675,841
NATIONAL SCHOOL LUNCH PROGRAM, NON-CASH AWARD	10.555		-	-	4,541,587		4,541,587	-
COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM	10.555		-	-	1,950,176		1,950,176	1,950,176
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		-	-	1,481,287		1,481,287	287,170
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN, NON-CASH AWARD	10.559		-	-	2,305		2,305	-
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		-	-	1,631,783		1,631,783	904,205
SUBTOTAL - CHILD NUTRITION CLUSTER						64,699,010		
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		-	-	14,480,863		14,480,863	3,796,803

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, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Research and Development Cluster*	*Student Financial Assistance Cluster*	*Other*	*Cluster and Other Totals*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
U.S. Department of Agriculture (continued)								
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) - TUFFS UNIVERSITY	10.557	103097-00001	-	-	121,596		121,596	121,596
SUBTOTAL - SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)						14,602,459		
CHILD AND ADULT CARE FOOD PROGRAM	10.558		-	-	8,084,901		8,084,901	7,593,363
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		-	-	891,973		891,973	-
FOOD DISTRIBUTION CLUSTER								
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		-	-	430,000		430,000	430,000
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		-	-	234,275		234,275	62,470
SUBTOTAL - FOOD DISTRIBUTION CLUSTER						664,275		
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		-	-	51,473		51,473	20,000
FARM TO SCHOOL GRANT PROGRAM	10.575		-	-	(25,000)		(25,000)	(25,000)
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		-	-	316,750		316,750	316,750
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		-	-	1,121,584		1,121,584	687,841
FARM TO SCHOOL STATE FORMULA GRANT	10.645		-	-	4,604		4,604	-
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		-	-	695,084		695,084	54,286
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		20,416	-	145,287		165,703	-
FOREST HEALTH PROTECTION	10.680		-	-	(509)		(509)	-
Total U.S. Department of Agriculture			**2,517,934**	**-**	**570,773,441**	**551,685,326**	**573,291,375**	**50,507,633**
U.S. Department of Commerce								
BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM	11.035		-	-	585,729		585,729	-
ECONOMIC DEVELOPMENT CLUSTER								
COVID-19 - ECONOMIC ADJUSTMENT ASSISTANCE	11.307		-	-	306,000		306,000	306,000
SUBTOTAL - ECONOMIC DEVELOPMENT CLUSTER						306,000		
OFFICE OF COASTAL MANAGEMENT - NATIONAL FISH & WILD LIFE FOUNDATION SUB-GRANT	11.473	0318.19.065731	-	-	230,498		230,498	-
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474		-	-	46,247		46,247	-
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		8,640	-	-		8,640	-
Total U.S. Department of Commerce			**8,640**	**-**	**1,168,474**	**306,000**	**1,177,114**	**306,000**

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U.S. Department of Defense								
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		-	-	494,307		494,307	-
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		-	-	340,733		340,733	-
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		-	-	11,959,747		11,959,747	-
NATIONAL GUARD CHALLENGE PROGRAM	12.404		-	-	1,998,980		1,998,980	-
BASIC SCIENTIFIC RESEARCH	12.431		443,519	-	-		443,519	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		954,467	-	-		954,467	-
CYBERSECURITY CORE CURRICULUM	12.905		-	-	12,664		12,664	-
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		59,647	-	-		59,647	-
Total U.S. Department of Defense			**1,457,633**	**-**	**14,806,431**	**-**	**16,264,064**	**-**
U.S. Department of Housing and Urban Development								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		-	-	45,616,302		45,616,302	13,782,786
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		-	-	4,034,024		4,034,024	3,341,756
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE	14.218		-	-	284,306,160		284,306,160	-
SUBTOTAL - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER						333,956,486		
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		-	-	1,814,249		1,814,249	-
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)	14.239		-	-	26,620,949		26,620,949	193,501
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE	14.239		-	-	135,277,652		135,277,652	-
SUBTOTAL - HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)						161,898,601		
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		-	-	11,118,847		11,118,847	6,462,922
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		-	-	138,837		138,837	138,837
SUBTOTAL - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS						11,257,684		
COMMUNITY DEVELOPMENT BLOCK GRANTS SECTION 108 LOAN GUARANTEES	14.248		-	-	31,269,581		31,269,581	-
CONTINUUM OF CARE PROGRAM	14.267		-	-	4,917,884		4,917,884	-
HOUSING TRUST FUND	14.275		-	-	3,308,177		3,308,177	-

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U.S. Department of Housing and Urban Development (continued)								
FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL	14.401		-	-	203,621		203,621	-
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900		-	-	1,069,984		1,069,984	929,859
Total U.S. Department of Housing and Urban Development			**-**	**-**	**549,696,267**	**507,112,771**	**549,696,267**	**24,849,661**
U.S. Department of the Interior								
FISH AND WILDLIFE CLUSTER								
SPORT FISH RESTORATION PROGRAM	15.605		-	-	1,367,354		1,367,354	-
SUBTOTAL - FISH AND WILDLIFE CLUSTER						1,367,354		
ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES	15.805		145,607	-	-		145,607	-
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		-	-	574,383		574,383	574,383
Total U.S. Department of the Interior			**145,607**	**-**	**1,941,737**	**1,367,354**	**2,087,344**	**574,383**
U.S. Department of Justice								
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		-	-	356,016		356,016	356,016
STRENGTHENING THE MEDICAL EXAMINER - CORONER SYSTEM	16.037		-	-	10,647		10,647	-
JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES	16.540		-	-	664,087		664,087	350,332
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		-	-	70,686		70,686	-
CRIME VICTIM ASSISTANCE PROGRAM	16.575		-	-	3,317,973		3,317,973	3,227,064
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		-	-	953,077		953,077	571,599
PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS	16.710		-	-	2,219,693		2,219,693	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		-	-	1,342,113		1,342,113	1,088,677
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		-	-	131,723		131,723	-
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812		-	-	45,371		45,371	-
EMERGENCY PLANNING FOR JUVENILE JUSTICE FACILITIES	16.823		-	-	146,957		146,957	-
JUSTICE REINVESTMENT INITIATIVE	16.827		-	-	127,782		127,782	-
CHILDREN OF INCARCERATED PARENTS	16.831		-	-	18,000		18,000	-
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833		-	-	204,837		204,837	-
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		-	-	455,014		455,014	-
Total U.S. Department of Justice			**-**	**-**	**10,063,976**	**-**	**10,063,976**	**5,593,688**

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U.S. Department of Labor								
LABOR FORCE STATISTICS	17.002		-	-	732,508		732,508	-
COMPENSATION AND WORKING CONDITIONS	17.005		-	-	91,500		91,500	-
EMPLOYMENT SERVICE CLUSTER								
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		-	-	1,495,004		1,495,004	-
JOBS FOR VETERANS STATE GRANT	17.801		-	-	456,035		456,035	-
SUBTOTAL - EMPLOYMENT SERVICE CLUSTER						1,951,039		
UNEMPLOYMENT INSURANCE	17.225		-	-	96,378,223		96,378,223	-
ARRA - UNEMPLOYMENT INSURANCE	17.225		-	-	444,838		444,838	-
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		-	-	7,109,297		7,109,297	-
SUBTOTAL - UNEMPLOYMENT INSURANCE						103,932,358		
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		-	-	534,364		534,364	-
WIOA CLUSTER								
WIOA ADULT PROGRAM	17.258		-	-	2,963,433		2,963,433	-
WIOA YOUTH ACTIVITIES	17.259		-	-	3,380,160		3,380,160	-
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		-	-	7,493,292		7,493,292	-
SUBTOTAL - WIOA CLUSTER						13,836,885		
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		-	-	47,280		47,280	-
APPRENTICESHIPS USA GRANTS	17.285		-	-	3,830		3,830	-
CONSULTATION AGREEMENTS	17.504		-	-	582,527		582,527	-
Total U.S. Department of Labor			**-**	**-**	**121,712,291**	**119,720,282**	**121,712,291**	**-**
U.S. Department of Transportation								
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		2,904,244	-	-		2,904,244	-
HIGHWAY PLANNING AND CONSTRUCTION	20.205		-	-	190,800,512		190,800,512	-
HIGHWAY TRAINING AND EDUCATION	20.215		-	-	33,444		33,444	-
FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER								
MOTOR CARRIER SAFETY ASSISTANCE PROGRAM	20.218		-	-	1,370,577		1,370,577	-
HIGH PRIORITY GRANT PROGRAM	20.237		-	-	16,464		16,464	-
SUBTOTAL - FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER						1,387,041		

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U.S. Department of Transportation (continued)								
SAFETY DATA IMPROVEMENT PROGRAM	20.234		-	-	9,316		9,316	-
RAILROAD SAFETY	20.301		-	-	17,226		17,226	-
METROPOLITAN TRANSPORTATION PLANNING	20.505		-	-	413,981		413,981	-
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		-	-	246,327		246,327	-
HIGHWAY SAFETY CLUSTER								
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		-	-	4,150,472		4,150,472	-
SUBTOTAL - HIGHWAY SAFETY CLUSTER						4,150,472		
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		-	-	537,343		537,343	-
Total U.S. Department of Transportation			**2,904,244**	**-**	**197,595,662**	**5,537,513**	**200,499,906**	**-**
U.S. Department of the Treasury								
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		-	-	500,200		500,200	-
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		-	-	13,704,354		13,704,354	6,326,098
COVID-19 - HOMEOWNER ASSISTANCE FUND	21.026		-	-	26,540,897		26,540,897	2,066,724
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	-	620,319,625		620,319,625	216,872,740
Total U.S. Department of the Treasury			**-**	**-**	**661,065,076**	**-**	**661,065,076**	**225,265,562**
Equal Employment Opportunity Commission								
EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		-	-	67,091		67,091	-
Total Equal Employment Opportunity Commission			**-**	**-**	**67,091**	**-**	**67,091**	**-**
National Aeronautics and Space Administration								
EDUCATION - OFFICE OF STEM ENGAGEMENT, NASA	43.008		561,166	-	71,322		632,488	-
Total National Aeronautics and Space Administration			**561,166**	**-**	**71,322**	**-**	**632,488**	**-**

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National Endowment for the Humanities								
PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		-	-	784,026		784,026	-
GRANTS TO STATES	45.310		-	-	1,009,013		1,009,013	-
COVID-19 - GRANTS TO STATES	45.310		-	-	663,472		663,472	-
SUBTOTAL - GRANTS TO STATES						1,672,485		
NATIONAL LEADERSHIP GRANTS	45.312		-	-	54,212		54,212	-
Total National Endowment for the Humanities			**-**	**-**	**2,510,723**	**1,672,485**	**2,510,723**	**-**
National Science Foundation								
ENGINEERING	47.041		17,508	-	-		17,508	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		181,627	-	-		181,627	-
BIOLOGICAL SCIENCES	47.074		24,065	-	-		24,065	-
STEM EDUCATION	47.076		1,686,065	-	156,622		1,842,687	-
STEM EDUCATION - UNIVERSITY OF TEXAS	47.076	UTAUS-SUB00000791	54,906	-	-		54,906	-
NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS - GEORGE MASON UNIVERSITY	47.084	E2059542	27,790	-	-		27,790	-
Total National Science Foundation			**1,991,961**	**-**	**156,622**	**-**	**2,148,583**	**-**
Environmental Protection Agency								
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001		-	-	1,148,086		1,148,086	-
STATE INDOOR RADON GRANTS	66.032		-	-	114,650		114,650	-
SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		-	-	246,179		246,179	-
DIESEL EMISSION REDUCTION ACT (DERA) NATIONAL GRANTS	66.039		-	-	995,870		995,870	-
STATE CLEAN DIESEL GRANT PROGRAM	66.040		-	-	411,080		411,080	-
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		-	-	60,045		60,045	40,383
COVID-19 - ENVIRONMENTAL JUSTICE GOVERNMENT-TO-GOVERNMENT (EJG2G) PROGRAM	66.312		-	-	36,541		36,541	15,385
CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418		-	-	2,225,580		2,225,580	-
WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT	66.419		-	-	1,339,084		1,339,084	-
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER	66.444		-	-	1,851,624		1,851,624	1,256,292
WATER QUALITY MANAGEMENT PLANNING	66.454		-	-	150,000		150,000	-
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		-	-	1,425,848		1,425,848	396,714
CHESAPEAKE BAY PROGRAM	66.466		-	-	2,547,979		2,547,979	1,054,591

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Environmental Protection Agency (continued)								
DRINKING WATER STATE REVOLVING FUND CLUSTER								
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		-	-	836,579		836,579	-
SUBTOTAL - DRINKING WATER STATE REVOLVING FUND CLUSTER						836,579		
PERFORMANCE PARTNERSHIP GRANTS	66.605		-	-	162,052		162,052	-
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		-	-	160,999		160,999	-
POLLUTION PREVENTION GRANTS PROGRAM	66.708		-	-	590,308		590,308	59,816
HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	66.801		-	-	208,499		208,499	-
UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM	66.804		-	-	651,098		651,098	-
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		-	-	249,448		249,448	-
GEOGRAPHIC PROGRAMS - CHESAPEAKE BAY PROGRAM IMPLEMENTATION, REGULATORY/ACCOUNTABILITY AND MONITORING GRANTS	66.964		-	-	497,772		497,772	403,000
Total Environmental Protection Agency			**-**	**-**	**15,909,321**	**836,579**	**15,909,321**	**3,226,181**
U.S. Department of Energy								
STATE ENERGY PROGRAM	81.041		-	-	556,046		556,046	249,396
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		-	-	980,967		980,967	609,160
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM	81.123		304,615	-	-		304,615	-
Total U.S. Department of Energy			**304,615**	**-**	**1,537,013**	**-**	**1,841,628**	**858,556**
U.S. Department of Education								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		-	-	734,662		734,662	716,603
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA)	84.010		-	-	56,370,061		56,370,061	25,229,544
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN	84.013		-	-	78,717		78,717	78,717
SPECIAL EDUCATION CLUSTER								
SPECIAL EDUCATION - GRANT TO STATES	84.027		-	-	23,009,937		23,009,937	8,423,897
COVID-19 - SPECIAL EDUCATION - GRANT TO STATES	84.027		-	-	2,639,033		2,639,033	589,210
SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		-	-	225,785		225,785	67,613
COVID-19 - SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		-	-	265,618		265,618	8,201
SUBTOTAL - SPECIAL EDUCATION CLUSTER						26,140,373		

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U.S. Department of Education (continued)								
FEDERAL WORK-STUDY PROGRAM	84.033		-	69,205	-		69,205	-
FEDERAL DIRECT STUDENT LOANS	84.268		-	13,266,981	-		13,266,981	-
HIGHER EDUCATION - INSTITUTIONAL AID	84.031		-	-	6,063,067		6,063,067	-
TRIO CLUSTER								
TRIO - TALENT SEARCH	84.044		-	-	333,531		333,531	-
TRIO - UPWARD BOUND	84.047		-	-	51,321		51,321	-
SUBTOTAL - TRIO CLUSTER						384,852		
CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		-	-	5,885,714		5,885,714	2,145,383
REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		-	-	18,469,215		18,469,215	-
REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND	84.177		-	-	153,480		153,480	-
SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		-	-	2,177,736		2,177,736	-
COVID-19 - SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		-	-	1,871,744		1,871,744	-
SUBTOTAL - SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES						4,049,480		
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		-	-	338,864		338,864	-
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		-	-	257,688		257,688	132,017
INNOVATIVE APPROACHES TO LITERACY, FULL-SERVICE COMMUNITY SCHOOLS; AND PROMISE NEIGHBORHOODS	84.215		-	-	495,067		495,067	-
CHARTER SCHOOLS	84.282		-	-	1,746,626		1,746,626	1,272,055
21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL	84.287		-	-	7,787,909		7,787,909	3,089,063
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		-	-	625,036		625,036	-
ENGLISH LANGUAGE ACQUISITION	84.365		-	-	1,328,566		1,328,566	398,525
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		-	-	10,247,751		10,247,751	5,175,730
GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES	84.369		-	-	3,835,639		3,835,639	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		-	-	31,777,199		31,777,199	13,327,079
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		-	-	4,047,879		4,047,879	3,828,050
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS	84.374		-	-	6,556,263		6,556,263	-
STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	84.424		-	-	6,436,831		6,436,831	2,734,671

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Research and Development Cluster*	*Student Financial Assistance Cluster*	*Other*	*Cluster and Other Totals*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
U.S. Department of Education (continued)								
COVID-19 - EDUCATION STABILIZATION FUND (ESF)								
SECTION 1: EDUCATION STABILIZATION FUND (ESF)								
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND	84.425C		-	-	(128,022)		(128,022)	(128,022)
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND	84.425D		-	-	44,517,469		44,517,469	18,359,469
COVID-19 - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (CRRSA EANS) PROGRAM	84.425R		-	-	2,510,866		2,510,866	1,074,847
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ARP-ESSER)	84.425U		-	-	114,917,489		114,917,489	72,580,800
COVID-19 - AMERICAN RESCUE PLAN - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (ARP-EANS)	84.425V		-	-	1,456,832		1,456,832	652,984
COVID-19 -AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELSS CHILDREN AND YOUTH (ARP-HCY)	84.425W		-	-	768,416		768,416	518,796
SECTION 2: HIGHER EDUCATION EMERGENCY RELIEF FUND (HEEERF)								
COVID-19 - HEERF INSTITUTIONAL AID PORTION	84.425F		-	-	4,732,840		4,732,840	-
COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUs)	84.425J		-	-	21,224,566		21,224,566	-
SUBTOTAL - COVID-19 - EDUCATION STABILIZATION FUND (ESF)						190,000,456		
Total U.S. Department of Education			**-**	**13,336,186**	**383,811,395**	**220,575,161**	**397,147,581**	**160,275,232**
U.S. Election Assistance Commission								
2018 HELP AMERICA VOTE ACT ELECTION SECURITY GRANTS	90.404		-	-	192,735		192,735	-
Total U.S. Election Assistance Commission			**-**	**-**	**192,735**	**-**	**192,735**	**-**
U.S. Department of Health and Human Services								
STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT MINORITY HIV/AIDS DEMONSTRATION PROGRAM	93.006		-	-	54,134		54,134	-
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		-	-	19,630		19,630	19,630

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Research and Development Cluster*	*Student Financial Assistance Cluster*	*Other*	*Cluster and Other Totals*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
U.S. Department of Health and Human Services (continued)								
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		-	-	53,550		53,550	53,550
SUBTOTAL - SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS						132,900		
SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		-	-	92,972		92,972	92,972
COVID-19 - SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		-	-	147,490		147,490	147,490
SUBTOTAL - SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES						240,462		
AGING CLUSTER								
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		-	-	1,846,387		1,846,387	1,222,958
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		-	-	701,737		701,737	684,845
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		-	-	4,584,411		4,584,411	-
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		-	-	192,094		192,094	-
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		-	-	862,625		862,625	5,336
SUBTOTAL - AGING CLUSTER						8,187,254		
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II DISCRETIONARY PROJECTS	93.048		-	-	27,447		27,447	-
NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		-	-	351,968		351,968	351,968
COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		-	-	553,644		553,644	553,644
SUBTOTAL - NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E						905,612		
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		-	-	6,820,256		6,820,256	-
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		-	-	502,643		502,643	-
GUARDIANSHIP ASSISTANCE	93.090		-	-	1,467,937		1,467,937	-
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		-	-	265,545		265,545	50,000

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other	Cluster and Other Totals	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)								
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		-	-	10,591		10,591	-
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104		-	-	1,237		1,237	-
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		-	-	340,336		340,336	-
PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCOLOSIS CONTROL PROGRAMS	93.116		-	-	365,921		365,921	-
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		-	-	146,039		146,039	-
INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM	93.136		-	-	7,900,554		7,900,554	2,072,571
COVID-19 - COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137		-	-	1,387,476		1,387,476	-
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		-	-	111,382		111,382	-
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		-	-	773,380		773,380	-
CHILD LEAD POISONING PREVENTION PROGRAM	93.197		-	-	218,280		218,280	4,700
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		-	-	64,219		64,219	-
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		-	-	3,384,538		3,384,538	773,128
UNIVERSAL NEWBORN HEARING SCREENING	93.251		-	-	245,355		245,355	-
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		-	-	2,874,876		2,874,876	56,250
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		-	-	9,152,566		9,152,566	111,981
SUBTOTAL - IMMUNIZATION COOPERATIVE AGREEMENTS						12,027,442		
CENTERS FOR DISEASE CONTROL & PREVENTION INVESTIGATIONS & TECHNICAL ASSISTANCE	93.283		-	-	1,162,715		1,162,715	87,500
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		-	-	2,786,310		2,786,310	915
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		-	-	10,148,177		10,148,177	-
SUBTOTAL - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)						12,934,487		
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		-	-	120,150		120,150	-
COVID-19 - STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		-	-	59,263		59,263	-
SUBTOTAL - STATE HEALTH INSURANCE ASSISTANCE PROGRAM						179,413		

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U.S. Department of Health and Human Services (continued)								
ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.354		-	-	504,104		504,104	290,000
COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.354		-	-	2,672,273		2,672,273	-
SUBTOTAL - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES						3,176,377		
PUBLIC HEALTH INFORMATICS &TECHNOLOGY WORKFORCE DEVELOPMENT PROGRAM (THE PHIT WORKFORCE DEVELOPMENT PROGRAM)	93.355		1,046,802	-	-		1,046,802	-
ACL INDEPENDENT LIVING STATE GRANTS	93.369		-	-	538,250		538,250	-
THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	93.413		-	-	78,283		78,283	-
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	93.426		-	-	1,938,992		1,938,992	856,162
ACL ASSISTIVE TECHNOLOGY	93.464		-	-	545,655		545,655	-
TITLE IV-E KINSHIP NAVIGATOR PROGRAM	93.471		-	-	200,000		200,000	-
TITLE IV-E PREVENTION PROGRAM	93.472		-	-	6,027,102		6,027,102	-
COVID-19 - PROVIDER RELIEF FUND	93.498		-	-	507,078		507,078	-
STATE PLANNING AND ESTABLISHMENT GRANTS FOR THE AFFORDABLE CARE ACT (ACA)'S EXCHANGES	93.525		-	-	160,323		160,323	-
PROMOTING SAFE AND STABLE FAMILIES	93.556		-	-	821,804		821,804	-
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		-	-	72,260,506		72,260,506	-
CHILD SUPPORT ENFORCEMENT PROGRAM	93.563		-	-	25,055,105		25,055,105	-
REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED	93.566		-	-	2,505,980		2,505,980	-
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM	93.568		-	-	18,699,851		18,699,851	745,762
COMMUNITY SERVICES BLOCK GRANT	93.569		-	-	12,688,309		12,688,309	12,122,025
CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER								
CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		-	-	9,168,071		9,168,071	5,856,502
COVID-19 - CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		-	-	21,725,255		21,725,255	20,805,190
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		-	-	8,676,457		8,676,457	8,329,722
SUBTOTAL - CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER						39,569,783		

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U.S. Department of Health and Human Services (continued)								
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		-	-	238,866		238,866	-
COVID-19 - COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		-	-	441,272		441,272	-
SUBTOTAL - COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS						680,138		
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM	93.597		-	-	100,000		100,000	-
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		-	-	30,613		30,613	-
HEAD START CLUSTER								
HEAD START	93.600		-	-	6,985,492		6,985,492	3,940,961
COVID-19 - HEAD START	93.600		-	-	780,464		780,464	500,922
SUBTOTAL - HEAD START CLUSTER						7,765,956		
ADOPTION AND LEGAL GUARDIANSHIP PROGRAM	93.603		-	-	75,000		75,000	-
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		-	-	637,879		637,879	-
COVID-19 - DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		-	-	24,283		24,283	-
SUBTOTAL - DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS						662,162		
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		-	-	91,779		91,779	-
STEPHANIE TUBB JONES CHILD WELFARE SERVICES PROGRAM	93.645		-	-	363,805		363,805	-
FOSTER CARE - TITLE IV-E	93.658		-	-	28,283,874		28,283,874	-
ADOPTION ASSISTANCE - TITLE IV-E	93.659		-	-	10,208,229		10,208,229	-
COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	93.665		-	-	1,012,093		1,012,093	-
SOCIAL SERVICES BLOCK GRANT	93.667		-	-	6,355,156		6,355,156	-
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		-	-	417,695		417,695	-
FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		-	-	784,842		784,842	-
COVID-19 - FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		-	-	493,487		493,487	-
SUBTOTAL - FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES						1,278,329		
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		-	-	1,223,050		1,223,050	-
ENDING THE HIV EPIDEMIC PLAN FOR AMERICA - RYAN WHITE HIV/AIDS PROGRAM PART A AND B	93.686		-	-	2,210,873		2,210,873	2,005,411

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U.S. Department of Health and Human Services (continued)								
PPHF-2012: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012)	93.745		-	-	8,509		8,509	-
COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	93.747		-	-	251,516		251,516	33,443
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		-	-	46,103,659		46,103,659	-
MEDICAID CLUSTER								
STATE MEDICAID FRAUD CONTROL UNITS	93.775		-	-	2,483,067		2,483,067	-
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS (TITLE XVIII) MEDICARE	93.777		-	-	3,739,619		3,739,619	-
MEDICAL ASSISTANCE PROGRAM	93.778		-	-	3,305,634,081		3,305,634,081	-
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		-	-	1,029,929		1,029,929	-
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		-	-	72,968,675		72,968,675	-
SUBTOTAL - MEDICAID CLUSTER						3,385,855,371		
OPIOID STR	93.788		-	-	24,069,794		24,069,794	12,800,130
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		-	-	4,007,091		4,007,091	-
ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING	93.800		-	-	728,963		728,963	339,050
AGING RESEARCH	93.866		184,867	-	-		184,867	-
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		-	-	1,840,478		1,840,478	930,873
COVID-19 - MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		-	-	1,895,046		1,895,046	-
SUBTOTAL - MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM						3,735,524		
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		-	-	1,244,026		1,244,026	642,663
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		-	-	1,751,520		1,751,520	-
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		-	-	30,566,018		30,566,018	25,886,034
HIV CARE FORMULA GRANTS	93.917		-	-	16,739,235		16,739,235	2,632,811
HEALTHY START INITIATIVE	93.926		-	-	1,216,041		1,216,041	760,221
HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED	93.940		-	-	9,213,388		9,213,388	794,129
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE	93.944		-	-	513,482		513,482	-

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U.S. Department of Health and Human Services (continued)								
COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		-	-	2,181,812		2,181,812	-
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		-	-	1,289,422		1,289,422	-
COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		-	-	556,174		556,174	-
SUBTOTAL - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES						1,845,596		
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		-	-	7,243,638		7,243,638	-
COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		-	-	513,418		513,418	-
SUBTOTAL - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE						7,757,056		
CENTERS FOR DISEASE CONTROL & PREVENTION COLLABORATION WITH ACADEMIA STRENGTHEN PUBLIC HEALTH	93.967		-	-	770,285		770,285	-
PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT	93.991		-	-	1,555,649		1,555,649	629,994
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		-	-	8,237,384		8,237,384	2,909,531
Total U.S. Department of Health and Human Services			**1,231,669**	**-**	**3,853,761,254**	**3,486,933,862**	**3,854,992,923**	**110,180,324**
Corporation for National and Community Service								
STATE COMMISSIONS	94.003		-	-	226,828		226,828	-
AMERICORPS	94.006		-	-	3,052,795		3,052,795	3,052,795
TRAINING AND TECHNICAL ASSISTANCE	94.009		-	-	128,960		128,960	-
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER								
SENIOR COMPANION PROGRAM	94.016		-	-	356,711		356,711	-
SUBTOTAL - FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER						356,711		
VOLUNTEER GENERATION FUND	94.021		-	-	153,200		153,200	150,700
Total Corporation for National and Community Service			**-**	**-**	**3,918,494**	**356,711**	**3,918,494**	**3,203,495**
Social Security Administration								
SOCIAL SECURITY DISABILITY INSURANCE CLUSTER								
SOCIAL SECURITY DISABILITY INSURANCE	96.001		-	-	12,584,231		12,584,231	-
SUBTOTAL - SOCIAL SECURITY DISABILITY INSURANCE CLUSTER						12,584,231		
Total Social Security Administration			**-**	**-**	**12,584,231**	**12,584,231**	**12,584,231**	**-**

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Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Research and Development Cluster*	*Student Financial Assistance Cluster*	*Other*	*Cluster and Other Totals*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
U.S. Department of Homeland Security								
NON-PROFIT SECURITY PROGRAM	97.008		-	-	2,948,199		2,948,199	2,940,199
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		-	-	1,041,681		1,041,681	-
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		-	-	185,931		185,931	15,556
FLOOD MITIGATION ASSISTANCE	97.029		-	-	36,695		36,695	36,695
COVID-19 - PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER	97.036		-	-	240,388,074		240,388,074	239,501,300
HAZARD MITIGATION GRANT	97.039		-	-	993,317		993,317	615,750
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		-	-	3,810,074		3,810,074	-
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		-	-	650,746		650,746	-
COOPERATING TECHNICAL PARTNERS	97.045		-	-	32,623		32,623	-
PORT SECURITY GRANT PROGRAM	97.056		-	-	510,988		510,988	-
SCIENTIFIC LEADERSHIP AWARDS	97.062		145,431	-	-		145,431	-
HOMELAND SECURITY GRANT PROGRAM	97.067		-	-	61,504,737		61,504,737	43,096,020
SECURING THE CITIES PROGRAM	97.106		-	-	2,987,508		2,987,508	2,987,508
REGIONAL CATASTROPHIC PREPAREDNESS GRANT PROGRAM	97.111		-	-	675,993		675,993	675,993
FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	97.132		-	-	438,358		438,358	295,101
STATE AND LOCAL CYBERSECURITY GRANT PROGRAM	97.137		-	-	522,257		522,257	-
Total U.S. Department of Homeland Security			**145,431**	**-**	**316,727,181**	**-**	**316,872,612**	**290,164,122**
Total Expenditures of Federal Awards			**$ 11,268,900**	**$ 13,336,186**	**$ 6,720,070,737**	**$ 4,908,688,275**	**$ 6,744,675,823**	**$ 875,004,837**

The accompanying notes are an integral part of this schedule.

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

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Parks and Recreation				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		$ 5,738,739	$ -
Total Department of Parks and Recreation			**5,738,739**	**-**
Department of Health				
PANDEMIC RELIEF ACTIVITIES: LOCAL FOOD PURCHASES AGREEMENTS WITH STATES, TRIBES, AND LOCAL GOVERNMENTS	10.182		506,121	470,155
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		14,480,863	3,796,803
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) - TUFFS UNIVERSITY	10.557	103097-00001	121,596	121,596
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		1,928,388	425,650
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		430,000	430,000
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		51,473	20,000
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		316,750	316,750
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		11,118,847	6,462,922
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		138,837	138,837
COMPENSATION AND WORKING CONDITIONS	17.005		91,500	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		3,192,339	3,192,339
STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT MINORITY HIV/AIDS DEMONSTRATION PROGRAM	93.006		54,134	-
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		6,820,256	-
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		265,545	50,000
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		10,591	-
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		340,336	-
PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCOLOSIS CONTROL PROGRAMS	93.116		365,921	-
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		146,039	-
INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM	93.136		7,900,554	2,072,571
COVID-19 - COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137		1,387,476	-
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		773,380	-
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		64,219	-
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		19,764	-
UNIVERSAL NEWBORN HEARING SCREENING	93.251		245,355	-
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		2,874,876	56,250
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		9,152,566	111,981
CENTERS FOR DISEASE CONTROL & PREVENTION INVESTIGATIONS & TECHNICAL ASSISTANCE	93.283		1,162,715	87,500
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		2,786,310	915
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		10,148,177	-
ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.354		504,104	290,000
COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.354		2,672,273	-
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	93.426		1,938,992	856,162
ENDING THE HIV EPIDEMIC PLAN FOR AMERICA - RYAN WHITE HIV/AIDS PROGRAM PART A AND B	93.686		2,210,873	2,005,411
PPHF-2012: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012)	93.745		8,509	-
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS (TITLE XVIII) MEDICARE	93.777		3,739,619	-
ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING	93.800		728,963	339,050
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		1,840,478	930,873
COVID-19 - MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		1,895,046	-
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		1,244,026	642,663
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		1,751,520	-
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		30,566,018	25,886,034
HIV CARE FORMULA GRANTS	93.917		16,739,235	2,632,811

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, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Health (continued)				
HEALTHY START INITIATIVE	93.926		1,216,041	760,221
HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED	93.940		9,213,388	794,129
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE	93.944		513,482	-
COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		2,181,812	-
CENTERS FOR DISEASE CONTROL & PREVENTION COLLABORATION WITH ACADEMIA STRENGTHEN PUBLIC HEALTH	93.967		770,285	-
PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT	93.991		1,555,649	629,994
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		8,237,384	2,909,531
Total Department of Health			**166,422,625**	**56,431,148**
District of Columbia Health Exchange Authority				
STATE PLANNING AND ESTABLISHMENT GRANTS FOR THE AFFORDABLE CARE ACT (ACA)'S EXCHANGES	93.525		160,323	-
Total District of Columbia Health Exchange Authority			**160,323**	**-**
Office of Human Rights				
FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL	14.401		203,621	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		68,319	-
EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		67,091	-
Total Office of Human Rights			**339,031**	**-**
Department of Health Care Finance				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,877,752	878,759
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		46,103,659	-
MEDICAL ASSISTANCE PROGRAM	93.778		3,269,399,787	-
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		1,029,929	-
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		72,968,675	-
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		4,007,091	-
Total Department of Health Care Finance			**3,395,386,893**	**878,759**
United Medical Center				
COVID-19 - PROVIDER RELIEF FUND	93.498		507,078	-
Total United Medical Center			**507,078**	**-**
Department of Human Services				
SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	10.535		25,344	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT AND TRAINING (E&T) DATA AND TECHNICAL ASSISTANCE GRANTS	10.537		341,780	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS	10.551		432,586,304	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		34,462,043	-
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		2,067,847	-
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		640,798	-
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		1,814,249	-
CONTINUUM OF CARE PROGRAM	14.267		4,917,884	-
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		500,200	-
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		13,704,354	6,326,098
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		116,105,776	4,864,875
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		72,260,506	-
REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED	93.566		2,505,980	-
COMMUNITY SERVICES BLOCK GRANT	93.569		12,688,309	12,122,025
SOCIAL SERVICES BLOCK GRANT	93.667		6,355,156	-
FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		784,842	-

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, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Human Services (continued)				
COVID-19 - FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		493,487	-
MEDICAL ASSISTANCE PROGRAM	93.778		19,381,335	-
Total Department of Human Services			**721,636,194**	**23,312,998**
Department on Disability Services				
REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		18,469,215	-
REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND	84.177		153,480	-
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		338,864	-
ACL INDEPENDENT LIVING STATE GRANTS	93.369		538,250	-
ACL ASSISTIVE TECHNOLOGY	93.464		545,655	-
MEDICAL ASSISTANCE PROGRAM	93.778		12,203,551	-
SOCIAL SECURITY DISABILITY INSURANCE	96.001		12,584,231	-
Total Department on Disability Services			**44,833,246**	**-**
Office on Disability Rights				
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		637,879	-
COVID-19 - DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		24,283	-
Total Office on Disability Rights			**662,162**	**-**
Department of Youth Rehabilitation Services				
EMERGENCY PLANNING FOR JUVENILE JUSTICE FACILITIES	16.823		146,957	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,236,688	-
Total Department of Youth Rehabilitation Services			**1,383,645**	**-**
Child and Family Services				
GUARDIANSHIP ASSISTANCE	93.090		1,467,937	-
TITLE IV-E KINSHIP NAVIGATOR PROGRAM	93.471		200,000	-
TITLE IV-E PREVENTION PROGRAM	93.472		6,027,102	-
PROMOTING SAFE AND STABLE FAMILIES	93.556		821,804	-
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		238,866	-
COVID-19 - COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		441,272	-
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		30,613	-
ADOPTION AND LEGAL GUARDIANSHIP PROGRAM	93.603		75,000	-
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		91,779	-
STEPHANIE TUBB JONES CHILD WELFARE SERVICES PROGRAM	93.645		363,805	-
FOSTER CARE - TITLE IV-E	93.658		28,283,874	-
ADOPTION ASSISTANCE - TITLE IV-E	93.659		10,208,229	-
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		417,695	-
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		1,223,050	-
Total Child and Family Services			**49,891,026**	**-**
Department of Behavioral Health				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		6,139,491	1,425,960
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104		1,237	-
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		111,382	-
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		2,063,978	-
COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-	93.665		1,012,093	-
MEDICAL ASSISTANCE PROGRAM	93.778		2,650,500	-
OPIOID STR	93.788		24,069,794	12,800,130
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		1,289,422	-
COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		556,174	-
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		7,243,638	-
COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		513,418	-
Total Department of Behavioral Health			**45,651,127**	**14,226,090**

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, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
PRIMARY & SECONDARY EDUCATION CLUSTER:				
District of Columbia Public Schools				
STEM EDUCATION	47.076		28,400	-
INNOVATIVE APPROACHES TO LITERACY, FULL-SERVICE COMMUNITY SCHOOLS; AND PROMISE NEIGHBORHOODS	84.215		495,067	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		17,500,000	-
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS	84.374		6,556,263	-
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		415,453	-
HEAD START	93.600		2,197,152	-
COVID-19 - HEAD START	93.600		279,541	-
Total District of Columbia Public Schools			**27,471,876**	**-**
Office of the State Superintendent of Education				
CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	10.541		919,000	-
SCHOOL BREAKFAST PROGRAM	10.553		17,225,760	10,736,327
NATIONAL SCHOOL LUNCH PROGRAM	10.555		37,866,112	22,675,841
NATIONAL SCHOOL LUNCH PROGRAM, NON-CASH AWARD	10.555		4,541,587	-
COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM	10.555		1,950,176	1,950,176
CHILD AND ADULT CARE FOOD PROGRAM	10.558		8,084,901	7,593,363
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		1,481,287	287,170
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN, NON-CASH AWARD	10.559		2,305	-
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		891,973	-
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		234,275	62,470
FARM TO SCHOOL GRANT PROGRAM	10.575		(25,000)	(25,000)
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		1,121,584	687,841
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		1,631,783	904,205
FARM TO SCHOOL STATE FORMULA GRANT	10.645		4,604	-
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		54,286	54,286
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		114,337,956	100,559,673
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		734,662	716,603
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA)	84.010		56,370,061	25,229,544
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN	84.013		78,717	78,717
SPECIAL EDUCATION - GRANT TO STATES	84.027		23,009,937	8,423,897
COVID-19 - SPECIAL EDUCATION - GRANT TO STATES	84.027		2,639,033	589,210
CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		5,885,714	2,145,383
SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		225,785	67,613
COVID-19 - SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		265,618	8,201
SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		2,177,736	-
COVID-19 - SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		1,871,744	-
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		257,688	132,017
CHARTER SCHOOLS	84.282		1,746,626	1,272,055
21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL	84.287		7,787,909	3,089,063
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		625,036	-
ENGLISH LANGUAGE ACQUISITION	84.365		1,328,566	398,525
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		10,247,751	5,175,730
GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES	84.369		3,835,639	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		14,277,199	13,327,079
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		4,047,879	3,828,050
STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	84.424		6,436,831	2,734,671
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND	84.425C		(128,022)	(128,022)
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND	84.425D		44,517,469	18,359,469
COVID-19 - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (CRRSA EANS) PROGRAM	84.425R		2,510,866	1,074,847
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ARP-ESSER)	84.425U		114,917,489	72,580,800
COVID-19 - AMERICAN RESCUE PLAN - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (ARP-EANS)	84.425V		1,456,832	652,984
COVID-19 -AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELSS CHILDREN AND YOUTH (ARP-HCY)	84.425W		768,416	518,796
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		87,190	-

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
PRIMARY & SECONDARY EDUCATION CLUSTER:				
Office of the State Superintendent of Education (continued)				
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		1,300,796	773,128
CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		9,168,071	5,856,502
COVID-19 - CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575		21,725,255	20,805,190
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		8,676,457	8,329,722
HEAD START	93.600		4,788,340	3,940,961
COVID-19 - HEAD START	93.600		500,923	500,922
Total Office of the State Superintendent of Education			**544,462,802**	**345,968,009**
District of Columbia State Board of Education				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		194,370	-
Total District of Columbia State Board of Education			**194,370**	**-**
University of the District of Columbia				
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		314,238	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		7,063,230	-
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		1,055,264	-
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		53,373	-
RENEWABLE RESOURCES EXTENTION ACT	10.515		15,060	-
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		20,416	-
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		8,640	-
BASIC SCIENTIFIC RESEARCH	12.431		443,519	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		933,626	-
CYBERSECURITY CORE CURRICULUM	12.905		12,664	-
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		59,647	-
ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES	15.805		145,607	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		754,853	-
EDUCATION - OFFICE OF STEM ENGAGEMENT, NASA	43.008		632,488	-
ENGINEERING	47.041		17,508	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		181,627	-
BIOLOGICAL SCIENCES	47.074		24,065	-
STEM EDUCATION	47.076		1,814,287	-
STEM EDUCATION - UNIVERSITY OF TEXAS	47.076	UTAUS-SUB00000791	54,906	-
NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS - GEORGE MASON UNIVERSITY	47.084	E2059542	27,790	-
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM	81.123		304,615	-
HIGHER EDUCATION - INSTITUTIONAL AID	84.031		6,063,067	-
FEDERAL WORK-STUDY PROGRAM	84.033		69,205	-
TRIO - TALENT SEARCH	84.044		333,531	-
TRIO - UPWARD BOUND	84.047		51,321	-
FEDERAL DIRECT STUDENT LOANS	84.268		13,266,981	-
COVID-19 - HEERF INSTITUTIONAL AID PORTION	84.425F		4,732,840	-
COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUs)	84.425J		21,224,566	-
PUBLIC HEALTH INFORMATICS &TECHNOLOGY WORKFORCE DEVELOPMENT PROGRAM (THE PHIT WORKFORCE DEVELOPMENT PROGRAM)	93.355		1,046,802	-
AGING RESEARCH	93.866		184,867	-
SENIOR COMPANION PROGRAM	94.016		356,711	-
SCIENTIFIC LEADERSHIP AWARDS	97.062		145,431	-
Total University of the District of Columbia			**61,412,745**	**-**
District of Columbia State Athletics Commission				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		50,000	-
Total District of Columbia State Athletics Commission			**50,000**	**-**
Office for Non-Public Tuition				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		25,282,267	-
Total Office for Non-Public Tuition			**25,282,267**	**-**

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, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
PRIMARY & SECONDARY EDUCATION CLUSTER:				
Deputy Mayor for Education				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		18,120,302	14,084,606
Total Deputy Mayor for Education			**18,120,302**	**14,084,606**
GOVERNMENT SERVICES CLUSTER:				
Department of Transportation				
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		145,287	-
FOREST HEALTH PROTECTION	10.680		(509)	-
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		2,904,244	-
HIGHWAY PLANNING AND CONSTRUCTION	20.205		190,800,512	-
HIGHWAY TRAINING AND EDUCATION	20.215		33,444	-
METROPOLITAN TRANSPORTATION PLANNING	20.505		413,981	-
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		4,150,472	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,206,790	132,135
Total Department of Transportation			**199,654,221**	**132,135**
Department of Energy and Environment				
PESTICIDE APPLICATOR TRAINING	10.025		6,076	-
OFFICE OF COASTAL MANAGEMENT - NATIONAL FISH & WILD LIFE FOUNDATION SUB-GRANT	11.473	0318.19.065731	230,498	-
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474		46,247	-
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		340,733	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		20,841	-
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900		1,069,984	929,859
SPORT FISH RESTORATION PROGRAM	15.605		1,367,354	-
RAILROAD SAFETY	20.301		17,226	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		49,901,137	19,542,203
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001		1,148,086	-
STATE INDOOR RADON GRANTS	66.032		114,650	-
SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		246,179	-
STATE CLEAN DIESEL GRANT PROGRAM	66.040		411,080	-
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		60,045	40,383
COVID-19 - ENVIRONMENTAL JUSTICE GOVERNMENT-TO-GOVERNMENT (EJG2G) PROGRAM	66.312		36,541	15,385
CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418		2,225,580	-
WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT	66.419		1,339,084	-
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER	66.444		1,851,624	1,256,292
WATER QUALITY MANAGEMENT PLANNING	66.454		150,000	-
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		1,425,848	396,714
CHESAPEAKE BAY PROGRAM	66.466		2,547,979	1,054,591
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		836,579	-
PERFORMANCE PARTNERSHIP GRANTS	66.605		162,052	-
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		160,999	-
POLLUTION PREVENTION GRANTS PROGRAM	66.708		590,308	59,816
HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	66.801		208,499	-
UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM	66.804		651,098	-
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		249,448	-
GEOGRAPHIC PROGRAMS - CHESAPEAKE BAY PROGRAM IMPLEMENTATION, REGULATORY/ACCOUNTABILITY AND MONITORING GRANTS	66.964		497,772	403,000
STATE ENERGY PROGRAM	81.041		556,046	249,396
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		980,967	609,160
CHILD LEAD POISONING PREVENTION PROGRAM	93.197		218,280	4,700
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM	93.568		18,699,851	745,762
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		185,931	15,556
COOPERATING TECHNICAL PARTNERS	97.045		32,623	-
Total Department of Energy and Environment			**88,587,245**	**25,322,817**
Department of Public Works				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		6,842,923	-
DIESEL EMISSION REDUCTION ACT (DERA) NATIONAL GRANTS	66.039		995,870	-
Total Department of Public Works			**7,838,793**	**-**

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Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
GOVERNMENT SERVICES CLUSTER:				
Department of Motor Vehicles				
MOTOR CARRIER SAFETY ASSISTANCE PROGRAM	20.218		(21,132)	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		310,000	-
Total Department of Motor Vehicles			**288,868**	**-**
GOVERNMENT OPERATIONS CLUSTER:				
Office of the Mayor				
STATE COMMISSIONS	94.003		226,828	-
AMERICORPS	94.006		3,052,795	3,052,795
TRAINING AND TECHNICAL ASSISTANCE	94.009		128,960	-
VOLUNTEER GENERATION FUND	94.021		153,200	150,700
Total Office of the Mayor			**3,561,783**	**3,203,495**
Office of the Inspector General				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		646,255	-
STATE MEDICAID FRAUD CONTROL UNITS	93.775		2,483,067	-
Total Office of the Inspector General			**3,129,322**	**-**
Office of the City Administrator				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,111,433	-
Total Office of the City Administrator			**1,111,433**	**-**
Department of General Services				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		3,759,872	-
Total Department of General Services			**3,759,872**	**-**
Department of Aging and Community Living				
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		19,630	19,630
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		53,550	53,550
SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		92,972	92,972
COVID-19 - SPECIAL PROGRAMS FOR AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		147,490	147,490
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		1,846,387	1,222,958
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		701,737	684,845
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		4,584,411	-
COVID-19 - SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		192,094	-
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II DISCRETIONARY PROJECTS	93.048		27,447	-
NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		351,968	351,968
COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT TITLE III, PART E	93.052		553,644	553,644
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		862,625	5,336
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		120,150	-
COVID-19 - STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		59,263	-
COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	93.747		251,516	33,443
MEDICAL ASSISTANCE PROGRAM	93.778		1,717,829	-
Total Department of Aging and Community Living			**11,662,063**	**3,245,186**
Office on Latino Affairs				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,000,000	-
Total Office on Latino Affairs			**1,000,000**	**-**

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Year Ended September 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
GOVERNMENT OPERATIONS CLUSTER:				
Office of the Attorney General				
JUSTICE REINVESTMENT INITIATIVE	16.827		127,782	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		2,676,064	-
CHILD SUPPORT ENFORCEMENT PROGRAM	93.563		25,055,105	-
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM	93.597		100,000	-
Total Office of the Attorney General			**27,958,951**	**-**
DC Public Library				
GRANTS TO STATES	45.310		1,009,013	-
COVID-19 - GRANTS TO STATES	45.310		663,472	-
NATIONAL LEADERSHIP GRANTS	45.312		54,212	-
Total DC Public Library			**1,726,697**	**-**
Department of Employment Services				
LABOR FORCE STATISTICS	17.002		732,508	-
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		1,495,004	-
UNEMPLOYMENT INSURANCE	17.225		96,378,223	-
ARRA - UNEMPLOYMENT INSURANCE	17.225		444,838	-
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		7,109,297	-
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		534,364	-
WIOA ADULT PROGRAM	17.258		2,963,433	-
WIOA YOUTH ACTIVITIES	17.259		3,380,160	-
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		47,280	-
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		7,493,292	-
APPRENTICESHIPS USA GRANTS	17.285		3,830	-
CONSULTATION AGREEMENTS	17.504		582,527	-
JOBS FOR VETERANS STATE GRANT	17.801		456,035	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		39,742,901	6,519,831
Total Department of Employment Services			**161,363,692**	**6,519,831**
Board of Election and Ethics				
2018 HELP AMERICA VOTE ACT ELECTION SECURITY GRANTS	90.404		192,735	-
Total Board of Election and Ethics			**192,735**	**-**
Office of Contracting and Procurement				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		2,645,990	-
Total Office of Contracting and Procurement			**2,645,990**	**-**
Office of the Chief Technology Officer				
BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM	11.035		585,729	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,473,685	-
Total Office of the Chief Technology Officer			**2,059,414**	**-**
PUBLIC SAFETY & JUSTICE CLUSTER:				
Homeland Security / Emergency Management				
NON-PROFIT SECURITY PROGRAM	97.008		2,948,199	2,940,199
FLOOD MITIGATION ASSISTANCE	97.029		36,695	36,695
COVID-19 - PUBLIC ASSISTANCE - PRESIDENTIALLY DECLARED DISASTER	97.036		240,388,074	239,501,300
HAZARD MITIGATION GRANT	97.039		993,317	615,750
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		3,810,074	-
HOMELAND SECURITY GRANT PROGRAM	97.067		61,504,737	43,096,020
SECURING THE CITIES PROGRAM	97.106		2,987,508	2,987,508
REGIONAL CATASTROPHIC PREPAREDNESS GRANT PROGRAM	97.111		675,993	675,993
FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	97.132		438,358	295,101
STATE AND LOCAL CYBERSECURITY GRANT PROGRAM	97.137		522,257	-
Total Homeland Security / Emergency Management			**314,305,212**	**290,148,566**

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Government of the District of Columbia

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
PUBLIC SAFETY & JUSTICE CLUSTER:				
Metropolitan Police Department				
PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS	16.710		2,219,693	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		123,000	-
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833		204,837	-
MOTOR CARRIER SAFETY ASSISTANCE PROGRAM	20.218		1,391,709	-
SAFETY DATA IMPROVEMENT PROGRAM	20.234		9,316	-
HIGH PRIORITY GRANT PROGRAM	20.237		16,464	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		5,744,373	-
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		1,041,681	-
Total Metropolitan Police Department			**10,751,073**	**-**
Fire and Emergency Medical Services				
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		246,327	-
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		650,746	-
PORT SECURITY GRANT PROGRAM	97.056		510,988	-
Total Fire and Emergency Medical Services			**1,408,061**	**-**
Criminal Justice Coordinating Council				
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		70,686	-
Total Criminal Justice Coordinating Council			**70,686**	**-**
DC National Guard				
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		11,959,747	-
NATIONAL GUARD CHALLENGE PROGRAM	12.404		1,998,980	-
Total DC National Guard			**13,958,727**	**-**
Department of Corrections				
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812		45,371	-
CHILDREN OF INCARCERATED PARENTS	16.831		18,000	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		451,147	-
Total Department of Corrections			**514,518**	**-**
Office of Justice Grants Administration/Office of Victim Services				
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		356,016	356,016
JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES	16.540		664,087	350,332
CRIME VICTIM ASSISTANCE PROGRAM	16.575		3,317,973	3,227,064
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		953,077	571,599
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		1,219,113	1,088,677
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		131,723	-
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		19,776,602	19,756,077
Total Office of Justice Grants Administration/Office of Victim Services			**26,418,591**	**25,349,765**
Office of Administrative Hearing				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		62,508	-
MEDICAL ASSISTANCE PROGRAM	93.778		281,079	-
Total Office of Administrative Hearing			**343,587**	**-**
Office of the Chief Medical Examiner				
STRENGTHENING THE MEDICAL EXAMINER - CORONER SYSTEM	16.037		10,647	-
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		455,014	-
Total Office of the Chief Medical Examiner			**465,661**	**-**
Neighborhood Safety and Engagement				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		14,166,053	10,310,701
Total Neighborhood Safety and Engagement			**14,166,053**	**10,310,701**

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
PUBLIC SAFETY & JUSTICE CLUSTER:				
Office on Returning Citizen Affairs				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		585,095	101,026
Total Office on Returning Citizen Affairs			**585,095**	**101,026**
Office of Unified Communications				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		645,590	404,136
Total Office of Unified Communications			**645,590**	**404,136**
ECONOMIC DEVELOPMENT AND REGULATION CLUSTER:				
Office of Municipal Planning				
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		574,383	574,383
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		2,477,676	-
Total Office of Municipal Planning			**3,052,059**	**574,383**
Commission on Arts & Humanities				
PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		784,026	-
Total Commission on Arts & Humanities			**784,026**	**-**
Office of Cable Television, Film, Music and Entertainment				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		750,000	-
Total Office of Cable Television, Film, Music and Entertainment			**750,000**	**-**
Office of Tenant Advocate				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		303,347	-
Total Office of Tenant Advocate			**303,347**	**-**
Department of Buildings				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,234,765	-
Total Department of Buildings			**1,234,765**	**-**
Department of Licensing and Consumer Protection				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		174,169	-
Total Department of Licensing and Consumer Protection			**174,169**	**-**
Department of Housing and Community Development				
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		45,616,302	13,782,786
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE	14.218		4,034,024	3,341,756
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		284,306,160	-
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)	14.239		26,620,949	193,501
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE	14.239		135,277,652	-
COMMUNITY DEVELOPMENT BLOCK GRANTS SECTION 108 LOAN GUARANTEES	14.248		31,269,581	-
HOUSING TRUST FUND	14.275		3,308,177	-
COVID-19 - HOMEOWNER ASSISTANCE FUND	21.026		26,540,897	2,066,724
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		24,314,432	17,174,594
Total Department of Housing and Community Development			**581,288,174**	**36,559,361**
Public Service Commission				
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		537,343	-
Total Public Service Commission			**537,343**	**-**
Deputy Mayor for Planning and Economic Development				
COVID-19 - ECONOMIC ADJUSTMENT ASSISTANCE	11.307		306,000	306,000
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		28,118,320	15,890,899
Total Deputy Mayor for Planning and Economic Development			**28,424,320**	**16,196,899**

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Federal Grantor / Pass-Through Grantor / Program or Cluster Title	*Federal Assistance Listing Number*	*Pass Through Entity Identifying Number*	*Total Federal Expenditures*	*Passed Through to Subrecipients*
ECONOMIC DEVELOPMENT AND REGULATION CLUSTER:				
Department of Small & Local Business Development				
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		494,307	-
Total Department of Small & Local Business Development			**494,307**	**-**
Department of Insurance, Securities and Banking				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		1,491,595	-
THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	93.413		78,283	-
Total Department of Insurance, Securities and Banking			**1,569,878**	**-**
Department of For-Hire Vehicles				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		8,543,884	2,034,926
Total Department of For-Hire Vehicles			**8,543,884**	**2,034,926**
Housing Production Trust Fund				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		104,064,167	-
Total Housing Production Trust Fund			**104,064,167**	**-**
OFFICE OF THE CHIEF FINANCIAL OFFICE CLUSTER:				
Office of the Chief Financial Officer				
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		675,000	-
Total Office of the Chief Financial Officer			**675,000**	**-**
INDEPENDENT AGENCY:				
Events DC				
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		3,000,000	-
Total Independent Agency			**3,000,000**	**-**
Total Expenditures of Federal Awards			**$ 6,744,675,823**	**$ 875,004,837**

The accompanying notes are an integral part of this schedule.

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, 2023. 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.

4. Federally Funded Loan Programs

Community Development Block Grants (ALN 14.218)
The amount of total program expenditures in the accompanying schedules is $49,650,326, which includes current year ordinary and COVID-19 loan disbursements. The outstanding loans cumulative balance as of September 30, 2023, is $294,920,843.

Home Investment Partnerships Program (ALN 14.239)
The amount of total program expenditures in the accompanying schedules is $26,620,949, which includes current year loan disbursements. The outstanding loans cumulative balance as of September 30, 2023, is $140,300,429.

Community Development Block Grants Section 108 Loan Guarantees (ALN 14.248)
The amount of total program expenditures in the accompanying schedules is $31,269,581, which includes current year loan guarantee disbursements. The outstanding loan guarantees cumulative balance as of September 30, 2023, is $31,269,581.

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 2023, new loans made to students enrolled at UDC under the Federal Loan Program, ALN 84.268 totals $13,266,981. This amount is included in the Schedules.

Beginning Balance	$	267,796,636
Add: New Loans		13,266,981
		281,063,617
Less: Principal payments		-
Ending Balance	$	281,063,617

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

During fiscal year 2023, the District received cash rebates from infant formula manufacturers totaling $3,351,591 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.

The composition of ALN 17.225 in fiscal year 2023 is as follows:

State UI Benefits	$	80,581,714
Federal UI and Extended UI Benefits		3,299,207
Federal UI Administrative Expenditures		12,497,302
COVID-19 - Federal UI Administrative Expenditures		1,933,974
Subtotal		98,312,197
Additional Federal Unemployment Compensation		
ARRA – Federal UI		444,838
COVID-19 – Federal UI		5,175,323
Total	$	103,932,358

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 $3,809,211, $5,794,499 and $187,334,228 of eligible expenditures in fiscal years 2020, 2021 and 2022, respectively. FEMA approved the related project worksheets in fiscal year 2023, thus, these amounts have been included in the Schedules as required by the OMB Compliance Supplement.

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

During the emergency period of COVID-19 pandemic in fiscal year 2023, the District did not receive any donated PPE from the Federal government.

Schedule of Findings and Questioned Costs

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, 2023, were audited by other auditors whose report dated January 24, 2024, 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 one significant deficiency 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, 2023. The significant deficiency is related to ineffective controls over purchase card transactions

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, 2023.

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

Schedule of Findings and Questioned Costs
Year Ended September 30, 2023

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	Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Unmodified
3	HOME Investment Partnerships Program	14.239	Unmodified
4	Community Development Block Grants Section 108 Loan Guarantees	14.248	Unmodified
5	Unemployment Insurance	17.225	Unmodified
6	Workforce Innovation and Opportunity Act Cluster	17.258, 17.259, 17.278	Unmodified
7	COVID-19 – Emergency Rental Assistance Program	21.023	Qualified
8	COVID-19 - Homeowner Assistance Fund	21.026	Qualified
9	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027	Unmodified
10	COVID-19 – Education Stabilization Fund	84.425	Unmodified
11	Temporary Assistance for Needy Families	93.558	Qualified
12	Low Income Home Energy Assistance Program	93.568	Qualified
13	Foster Care – Title IV-E	93.658	Qualified
14	Children's Health Insurance Program	93.767	Unmodified
15	Medicaid Cluster	93.775, 93.777, 93.778	Qualified
16	Opioid STR	93.788	Qualified
17	HIV Emergency Relief Project Grants	93.914	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, 2023.

The major federal programs of the District for the year ended September 30, 2023 were as follows:

#	Major Federal Program/Cluster	Assistance Listing Number(s)
1	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561
2	Special Supplemental Nutrition Program for Women, Infants and Children	10.557
3	HOME Investment Partnerships Program	14.239
4	Community Development Block Grants Section 108 Loan Guarantees	14.248
5	Unemployment Insurance	17.225
6	Workforce Innovation and Opportunity Act Cluster	17.258, 17.259, 17.278
7	COVID-19 – Emergency Rental Assistance Program	21.023
8	COVID-19 - Homeowner Assistance Fund	21.026
9	COVID-19 - Coronavirus State and Local Fiscal Recovery Relief Funds	21.027
10	COVID-19 – Education Stabilization Fund	84.425
11	Temporary Assistance for Needy Families	93.558
12	Low Income Home Energy Assistance Program	93.568
13	Foster Care – Title IV-E	93.658
14	Children's Health Insurance Program	93.767
15	Medicaid Cluster	93.775, 93.777, 93.778
16	Opioid STR	93.788
17	HIV Emergency Relief Project Grants	93.914

The dollar threshold used to distinguish between Type A and Type B programs was $20,234,027 for Federal awards for the year ended September 30, 2023.

Auditee qualified as low risk auditee? _____ Yes ___X___ No

Section II - Financial Statement Findings

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

Section III – Federal Award Findings and Questioned Costs

Finding Number: **2023-001**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

Program:
U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)
ALN: 10.551, 10.561
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.430 Compensation – Personal Services:

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

(1) Is reasonable for the services rendered and conforms to the establish written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and

(3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable."

2 CFR Section 200.430(i):

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

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity;

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards."

Per District Personnel Issuance No. 2021-10 (Approval Required) - "Overtime work must be officially ordered and approved in advance. Agency heads and their designees are authorized to order and approve overtime work provided the agency has sufficient funding available. Employees may submit overtime requests in PeopleSoft. To submit a request, go to the main employee self-service page and access the navigator. Click "Self Service," next "Time Reporting," then "Report Time," and finally "Overtime Requests." Once an employee submits an overtime request, the employee's supervisor and, if required by PeopleSoft any additional designated agency personnel, must review and approve the request in PeopleSoft for the employee to be authorized to receive overtime pay."

Per District Personnel Issuance No. 2018-00 (Annual Leave) effective April 21, 2018 "Using Annual Leave" - An employee may use accrued annual leave at any time during the leave year if they receive approval from their immediate supervisor or the agency head responsible for the employee's timesheet. If an employee wishes to use their accrued annual leave, they must:

1. Submit a request in advance to use annual leave to their manager or supervisor.
2. Receive approval from the manager or supervisor; and
3. Record the approved leave taken on their timesheet in PeopleSoft.

Condition – We noted that for six (6) out of a sample of seven (7) employees tested of total costs sampled of $30,993, although the employee's timesheet was approved by the supervisor, DHS/ESA was unable to provide documentation to show the preapproval of the scheduled leave and overtime approved on the timesheet.

Questioned Costs – Known amount is $28,093.

Context – This is a condition identified per review of DHS/ESA's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the SNAP program in fiscal year 2023 were $16,063,809.

Effect – Without adequate internal controls in place to ensure costs are properly reviewed for allowability, DHS/ESA could be noncompliant with the allowability requirement and could request funds for costs that are unallowed.

Cause – DHS/ESA did not follow its own internal controls and policies and procedures to ensure that documentation to show the preapproval of the scheduled leave and overtime approved on the timesheet is obtained and maintained.

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

Related Noncompliance – Noncompliance.

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

Finding Number: **2023-002**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Matching, Level of Effort, Earmarking**

Program:
U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)
ALN: 10.551, 10.561
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 277.4(b), *Federal reimbursement rate*, states that the base percentage for Federal payment shall be 50 percent of State agencies' allowable SNAP administrative costs.

Condition – During the testing of the SNAP Matching, Level of Effort, Earmarking compliance requirement, we noted that the quarterly SF-425 reports were approved and certified, and DHS/ESA exceeded the required SNAP Matching amount of $34,983,777. However, OCFO for DHS/ESA was unable to provide supporting documentation that would allow us to agree specific amounts reported as the match for fiscal year 2023.

OCFO for DHS/ESA was unable to provide support to enable recalculation of the exact amounts reported for (1) Certification for the 4th quarter, (2) Education and Training (E&T) 50% Grant for each of the four quarters, and (3) for New Investment for the 4th quarter, which is not allowed to be included as a match but must be spent by the agency. The total calculated amount by OCFO for DHS/ESA to be reported as the required match on the SF-425 report, excluding New investment, was $36,603,773. However, the total recalculated amount by auditors to be reported as the required match was $37,315,738. Variance between these two amounts was $711,965.

Questioned Costs – None.

Context – This is a condition identified per review of DHS/ESA's compliance through the OCFO team with specified requirements using a statistically valid sample.

Effect – OCFO for DHS/ESA is not in compliance with the stated provisions. Without adequate internal controls to ensure reconciliation of the amounts reported for the matching requirements, there is an increased risk that matching will not be properly reported.

Cause – OCFO for DHS/ESA does not have appear to have adequate policies and procedures in place to ensure that the amounts reported for the matching requirement agreed to the support.

Recommendation – We recommend that OCFO for DHS/ESA strengthen its policies and procedures to ensure that amounts reported for SNAP matching requirements are properly reported.

Related Noncompliance – Noncompliance.

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

Finding Number: **2023-003**
Prior Year Finding Number: **2022-001**
Compliance Requirement: **Special Tests and Provisions – ADP System for SNAP**

Program:
U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)
ALN: 10.551, 10.561
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, 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. **Failure to Send Correct and Timely Notices to SNAP Households** - Notices pertaining to SNAP eligibility contain incorrect information, and/or SNAP applicants and recipients fail to receive proper notices. For example, in the Federal Fiscal Year (FFY) 2018 Local Program Access Review (PAR), Food and Nutrition Service (FNS) cited that SNAP applicants did not receive a Notice of Eligibility or notice contained incorrect information, no notice of required verification, and the notice of adverse action was incorrect.
2. **Untimely Processing of SNAP Applications and Periodic Reports** - On October 23, 2017, FNS advised DHS that its application processing timeliness (APT) rate between October 2016 and March 2017 was 88.45%, which triggered corrective action per FNS policy. Moreover, between that last APT report and now, DHS has disclosed that it has experienced processing backlogs of varying severity and persistence to FNS via ongoing communications and as part of waiver requests. DHS also provided a report to FNS in August 2022 that indicated significant application processing backlogs.

3. **Establishment of Duplicate Accounts** - DHS discovered that duplicate Product Delivery Cases (PDC) were being created in DCAS. One PDC was active and the other closed, but the closed PDC was still receiving benefits.
4. **Issuance of Duplicate Payment** - As a result of duplicate accounts in Deficiency 3, duplicate payments may have been issued to the same household when a caseworker reactivated a closed case. There is also a possibility that customers who received duplicate EBT cards from different EBT vendors may have received duplicate payments.
5. **Failure to Implement Computer Matching System** - Based on the FFY18 Program Integrity Management Evaluation (ME) review, DHS failed to process Prisoner Verification System (PVS) matches, deceased matches, and National Directory of New Hires (NDNH) matches in accordance with federal requirements.
6. **Failure to Produce System Computations to Support Recipient Claims** - DCAS does not have the ability to calculate overpayments or send a demand letter. FNS correspondence letters dated October 18, 2017, and September 20, 2018, advised DHS to suspend the establishment of DCAS claims but allowed DHS to continue servicing ACEDS claims.
7. **Recipient Fraud Investigations, Hearings and Tracking System Unvalidated** - As reported by DHS in the Advance Warning Letter (AWL) CAP, DHS has been using manual and other electronic systems, such as QuickBase, to meet federal recipient fraud requirements and related notices. Since then, DHS has been working on creating a fraud management system called Thomas Reuters (formerly Pondera), which went live on October 11, 2022. This finding remains open until FNS validates the system, including viewing a demo.
8. **Treasury Offset Program (TOP) Reporting and Maintenance Decertified** - FNS conducted a TOP Technical Review in June 2021 and DHS was decertified from TOP due to the following:
    - Referral of customers to TOP that are undergoing recoupment.
    - Incorrect determination of the date of delinquency.
    - Incorrect debt balance and debt status in TOP.
9. **Failure to Initiate Recoupment on Active Households** - When DCAS launched in October 2016, more than 3,000 claim cases with outstanding balances originating from SNAP overpayments were converted from ACEDS to DCAS. Some claims were not properly converted or activated in DCAS. As a result, DHS failed to take the required recovery actions, including TOP recovery or activation of the recoupment process through EBT cards.
10. **Recipient and Benefit Integrity Report Update Required** - DHS must provide an update on the target completion dates for system generation of all SNAP-related reports currently being created through manual intervention. The plan must include the procedures for reviewing and ensuring the accuracy of the data being submitted to Food Programs Reporting System (FPRS) with particular emphasis on the FNS-209 and the FNS-366B reports. DHS experienced some technical challenges in processing and retrieving claim and recoupment information accurately since the launch of DCAS in October 2016, which affected the FNS-209 quarterly reports. The Payment and Collections Division (PCD) and the DCAS report development team have made concerted efforts to improve the ability to generate data for the reports but continue to have difficulties in verifying the accuracy of data due in part to the laborious manual processes involved. Based on the FFY 2018 Program Integrity ME review, lines 3b, 10, and 14 of the FNS-209 failed to reconcile with the detailed documentation.
11. **Work Requirements Have Not Been Properly Implemented** - DHS is not in compliance with the requirement to accurately report on the FNS 583. DHS is unprepared to implement the work

requirement and time limit for able-bodied adults without dependents when the current suspension mandated by the Families First Coronavirus Response Act ends and/or its waiver ends. Additionally, the District is not prepared to apply the Able-Bodied Adults Without Dependents (ABAWD) time limits when their ABAWD waiver expires.

12. **Minimum Benefit for Non-Categorically Eligible One/Two Person Households Not Issued to Eligible Households** - As reported by DHS, 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 to which they are entitled.
13. **Medical Expense Deduction for Elderly and Disabled Households Not Configured in DCAS** - As reported by DHS, certain allowable medical expense evidence is not configured in DCAS to allow a medical expense deduction. Certain allowable disability statuses selected in DCAS are not configured to allow a medical expense deduction. As a result, certain households with elderly or disabled members are not receiving a medical expense deduction.
14. **Failure to Analyze Client Complaints and Include in the State's Corrective Action Plans (CAP) Where Appropriate** - DHS is failing to analyze client complaints and include in the State's CAP where appropriate, per 7 CFR 271.6(a)(3) and 275.16.
15. **The SNAP Application Does Not Clearly Explain Which Questions Are Required for SNAP** - FNS reviewers found that the District's SNAP application does not provide clear directions about which questions are required for SNAP, versus Cash or Medical Assistance. For example, Step 5 of the application asks "Does anyone in your household (including non-applicants) have any income? Yes – complete below; No – skip to step 6 (Complete if you are applying for Food, Medical, or Cash Assistance)." The directions are confusing and may be difficult to understand.

Questioned Costs – Not determinable.

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 agency's ongoing effort to maintain integrity with all eligibility determinations. The root cause of each of the fifteen (15) case 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.

Finding Number: **2023-004**
Prior Year Finding Number: **2022-002**
Compliance Requirement: **Special Tests and Provisions – EBT Card Security**

Program:
U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)
ALN: 10.551, 10.561
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, 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 nine (9) 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) out of the samples, we noted that for at least one (1) customer, the client's name was missing from the EBT Intake Form.
- For two (2) out of the samples, we noted that for at least one (1) customer on the United Planning Organization (UPO) Intake Form, the ID type for identification purposes was missing.
- For two (2) out of the samples, we noted that for at least one (1) customer the case number was cancelled but no new/correct case number indicated on the EBT Intake Form.
- For two (2) out of the samples, we noted that for at least one (1) customer the identification type was noted as referral on the EBT Intake Form, but no referral form was attached.
- For one (1) out of the samples, we noted that for at least one (1) customer the DHS Photo ID Program Referral Form was missing the supervisor's signature and only had the eligibility staff's signature.
- For one (1) out of the samples, we noted that for at least one (1) customer, the name of the beneficiary in the intake forms does not agree with the EBT 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 over issuance and monitoring of EBT cards.

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

Related Noncompliance – Noncompliance.

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

Finding Number: **2023-005**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

Program:
U.S. Department of Agriculture

Government Department/Agency:
Department of Health (DC Health)

Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
ALN: 10.557
Award #: Various
Award Year: 10/01/2022 – 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 statues, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.430 Compensation – Personal Services:

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

(1) Is reasonable for the services rendered and conforms to the establish written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and

(3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable."

2 CFR Section 200.430(i):

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

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity;

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-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 – From a sample of 40 payroll transactions, we noted five (5) transactions for one employee that did not work on the program, thus, there should be no hours charged to the program during the year. Per review of the total payroll charged to the program for the year for this employee, we noted $32,290 that should not have been charged to the program.

Questioned Costs – Known amount is $32,290.

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 WIC program in fiscal year 2023 were $1,073,965.

Effect – DC Health was unable to demonstrate that the payroll expenditures charged to the WIC program were allowable expenses in accordance with 2 CFR Part 200.430.

Cause – DC Health did not adhere to its internal control policies and procedures for reviewing the eligibility and allowability of payroll expenditures charged to the WIC program.

Recommendation – We recommend that DC Health strengthen its policies and procedures to ensure that only allowable expenses are charged to the program as required by 2 CFR 200.430.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DC Health concurs with the finding. DC Health complies with local and federal requirements for regular and routine review of budgeted employee time and alignment with allowable costs and hours worked. Staff duties are documented in performance plans, SMART goals, logs/calendars and reports revised by supervisors. The exception found in the sample was corrected in January 2024 when the employee was found to be budgeted partly on the WIC grant. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-006**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

Program:
U.S. Department of Agriculture

Government Department/Agency:
Department of Health (DC Health)

Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
ALN: 10.557
Award #: Various
Award Year: 10/01/2022 – 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 statues, regulations, and the terms and conditions of the Federal award.

Per 7 CFR 246.16a (c) Rebate contracts with infant formula manufacturers are authorized as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the DC Health to extend program benefits to more participants than could have been serviced this fiscal year in the absence of the rebate contract.

Condition – During our review of five (5) rebate samples, we found that for one (1) rebate amounting to $4,639, DC Health was unable to provide the invoice to support the rebate credit received in October 2022.

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. We sampled $1,085,404 of the population of $3,351,591.

Effect – Without strict adherence to policies and procedures, there is no assurance that food rebates are accurately reviewed and approved before being claimed for credit.

Cause – DC Health did not follow its own internal control policies and procedures for reviewing rebates submitted for credit.

Recommendation – We recommend that DC Health strictly adhere to its policies and procedures to ensure that rebates are reviewed and approved before claiming for credit.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DC Health concurs with the finding. Contributing factors include absence of an internal policy and procedure outlining the annual process for the service provider, to submit supporting documentation to DC WIC for review and approval prior to receipt of the annual rebate. This internal control would have alerted WIC staff to contact the service provider last year, when they did not email a cover letter to DC WIC as supporting documentation for the annual vendor's rebate. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-007**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Eligibility**

Program:
U.S. Department of Agriculture

Government Department/Agency:
Department of Health (DC Health)

Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
ALN: 10.557
Award #: Various
Award Year: 10/01/2022 – 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 statues, regulations, and the terms and conditions of the Federal award.

Per 7 CFR § 246.7 - Certification of participants:

"246.7 (d)(v) - (v) Are applicants required to document income eligibility?

(A) Adjunctively/automatically income eligible applicants. The State or local agency must require applicants determined to be adjunctively or automatically income eligible to document their eligibility for the program that makes them income eligible as set forth in paragraph (d)(2)(vi) of this section.

(B) Other applicants. The State or local agency must require all other applicants to provide documentation of family income at certification."

Condition – During testing over individual eligibility for the WIC program benefits, we noted the following exception:

- BDO identified one (1) instance out of forty (40) samples where "COVID Self-declared" was accepted as proof of income for determining eligibility under the WIC program, which is no longer valid for income determination.

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.

Effect – Due to lack of operating effectiveness of controls and non-compliance with program requirements, there is no assurance over income eligibility under the WIC program for individual participants.

Cause – DC Health did not adhere to the required internal control procedures over income eligibility determinations to ensure that certifications are issued to eligible individuals.

Recommendation – We recommend that DC Health implement internal control procedures to ensure income eligibility determinations are made accurately in compliance with the program requirements.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DC Health concurs with the finding. The internal control deficiencies identified are a result of a combination of grantee staff turnover, change in federal WIC policy after the end of the public health emergency and the continued existence of pandemic era terminology in DC WIC's management information system. In fiscal year 2024, The DC WIC Program implemented several quality assurance activities that are aimed at resetting the program back to normal operations pre-pandemic. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-008**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Reporting**

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

Community Development Block Grants Section 108 Loan Guarantees
ALN: 14.248
Award #: 2000150
Award Year: 10/01/2022 – 09/30/2023

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

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

2 CFR Part 170 Appendix A, "Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds $30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency (see definitions in paragraph e. of this award term). The non-Federal entity or Federal agency must report each obligating action described in paragraph a.1. of this award term to http://www.fsrs.gov. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.) You must report the information about each obligating action that the submission instructions posted at http://www.fsrs.gov specify."

Condition – During our audit, we noted the Agency did not submit the required Federal Financial Assistance Subject to the Transparency Act (FFATA) Report through Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) website.

Questioned Costs – Not determinable.

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

Effect – Failure to properly submit the FFATA report results in noncompliance for the Community Development Block Grants Section 108 Loan Guarantees program.

Cause – Per discussion with Grants Manager and Compliance Officer, DHCD was unable to enter the data into FSRS as a result of a system error. In lieu of reporting to FSRS, DHCD keeps track of the FFATA amounts by memo and aging schedule approved by Agency Fiscal Officer.

Recommendation – We recommend that DHCD resolve issues preventing them from properly submitting the FFATA Report through FSRS.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DHCD concurs with the conditions

and recommendations of this finding. DHCD could not submit its Community Development Block Grants Section 108 Loan Guarantees program FFATA Report in the FSRS. The District's Department of Human Services (DHS)' Data Universal Numbering System (DUNS)/Unique Entity (UEI) number was used on all District's Housing and Urban Development (HUD) grant agreements for the fiscal year. DHCD notified HUD Field Office of the error, which was corrected on the District's fiscal year 2024 federal grant agreements with HUD. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-009**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Reporting**

Program:
U.S. Department of Labor

Unemployment Insurance
ALN: 17.225
Award #: UI-37216-22-55-A-11
Award Year: 10/01/2021 – 12/31/2024

Government Department/Agency:
Department of Employment Services (DOES)

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 statues, regulations, and the terms and conditions of the Federal award.

The Uniform Guidance in 2 CFR Section 200.510(b), *Schedule of Expenditures of Federal awards*, states that 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*.

Condition – During our review of grant carryover analysis in relation to the fiscal year 2023 audit, we noted that DOES recorded $3.3 million of federal administrative expenditures in the current year SEFA in excess of the overall grant award amount for Unemployment Insurance program Award #UI-37216-22-55-A-11. BDO noted that the amount is related to the year-end closing entry reconciling DIFS R100 vs. R51 and should have been reversed in fiscal year 2023. The SEFA was adjusted to reflect the correct amount of expenditures incurred for the program.

Questioned Costs – Not determinable.

Context – This is a condition identified per review of the actual vs. budgeted expenditure for the Unemployment Insurance grant.

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

Cause – DOES did not adhere to internal control procedures to reasonably ensure that the SEFA be fairly presented.

Recommendation – We recommend that DOES adhere to internal control procedures to reasonably ensure that expenditures do not exceed budget or grant award amounts.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DOES concurs with this finding. The introduction of the new financial system resulted in the creation of several clearing accounts, necessitating ongoing monitoring and adjustments. One such account is the PNG Clearing Account. The specific transaction in question arose from a general ledger adjustment made during the fiscal year

2023 year-end close to reconcile outstanding balances within the PNG clearing account. This adjustment occurred subsequent to the closure of the subledger, prompting corrections at the source and resulting in discrepancies between subledger and general ledger balances.

Management has taken prompt action to address this issue by rectifying discrepancies in the SEFA. Additionally, as part of a agency-wide remediation, we have implemented enhanced controls to facilitate timely reconciliation of subledgers with the general ledger, thus mitigating the risk of future discrepancies. It is important to highlight that this incident is an isolated occurrence within the context of the grant program, stemming from the transition to a new financial system, process changes, and the introduction of subledgers. Importantly, this discrepancy pertains solely to the initial SEFA amount based on general ledger reporting and does not impact federal reporting to the grantor, which is based on subledger data. Furthermore, it does not indicate overspending of federal resources.

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

Finding Number: **2023-010**
Prior Year Finding Number: **2022-004**
Compliance Requirement: **Eligibility**

Program:
U.S. Department of the Treasury

Government Department/Agency:
Department of Human Services (DHS)

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 statues, 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.

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 beneficiary eligibility for the Emergency Rental Assistance Program, we noted that the District Department of Human Services, Family Services Agency (FSA) ("the Agency") was unable to provide sufficient documentation to support the beneficiaries' determination for rent payments during the fiscal year 2023 audit. Specifically, out of a sample of 60 transactions tested, we noted the following exceptions:

- For four (4) participants, the amount the Agency paid for rental assistance did not agree to the various documentation provided. The total payment not fully supported totaled $7,165, representing known questioned costs.
- For thirteen (13) participants, the Agency did not follow their documented policies and procedures such that the rental calculation worksheets were not provided, or these were not signed by the participants or by the housing support provider.
- For nine (9) participants, there are no evidence of a formal approval of the participant eligibility by the Agency.

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 – $7,165

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 that for four (4) participants, the amount the Agency paid for rental assistance did not

agree to the various documentation provided. DHS has reviewed these participants' files and concluded that although these represent gaps in program controls, all four households meet general ERA eligibility criteria. Three (3) participants enrolled in Temporary Assistance for Needy Families (TANF) and/or Supplemental Nutrition Assistance Program (SNAP) and one (1) participant provided income documentation to support that all were well within the 80% AMI and eligible for ERA assistance. In the cases where more subsidy was paid on behalf of households than was documented in the Family Rehousing and Stabilization Program (FRSP) rent calculation worksheet, ERA regulations permitted payment up to full rent and therefore the amounts paid out were eligible under ERA.

DHS agrees with the finding that thirteen (13) participants were missing rental subsidy calculation worksheets or were missing signatures on their rental calculation worksheet and that nine (9) participants were missing formal approval of participant eligibility. These participants were enrolled in the FRSP, also known as Rapid Re-housing (RRH). FRSP is a key program within the District's continuum of care to support families who are experiencing homelessness or are at imminent risk of experiencing homelessness. The rental calculation worksheet is used to determine the amount an FRSP household contributes towards monthly rent based on household income and makeup. The remaining monthly rent is covered by a subsidy, paid out of ERA funds. In situations where participants were missing the formal approval form or signature, DHS has confirmed that they came from a homeless/imminent risk of homelessness situation through other records such as case notes within Homeless Management Information System (HMIS).

Gaps in documentation were due to rapidly expanding caseloads during the pandemic and new safety protocols that required certain changes to case management protocols. To improve controls, DHS introduced new Standard Operating Procedures (SOPs) for FRSP in fiscal year 2023. The new SOP implements stricter internal control procedures, conducting regular audits, and streamlining the eligibility determination process. The majority of findings were for participants enrolled into FRSP before the new SOPs took effect. DHS will continue execution of the stricter SOPs to ensure there are no documentation gaps moving forward.

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

Finding Number: **2023-011**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Reporting**

Program:
U.S. Department of the Treasury

Government Department/Agency:
Department of Human Services (DHS)

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 statues, regulations, and the terms and conditions of the Federal award.

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

Condition – Certain grant expenditures amounting to approximately $42.4 million, had erroneously been reflected as expenditures under assistance listing number 21.023, *COVID-19 – Emergency Rental Assistance Program*. Subsequently, DHS adjusted the SEFA to reflect the actual amount of expenditures incurred for the program.

Questioned Costs – None.

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

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

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

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

Related Noncompliance – Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions – The DHS OCFO concurs with the finding. Initially, the expenditures were inadvertently categorized to the incorrect program. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-012**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Eligibility**

Program:
U.S. Department of the Treasury

COVID-19 - Homeowner Assistance Fund
ALN: 21.026
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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

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

The OMB Compliance Supplement states that Homeowner Assistance Fund participants must establish and adhere to reasonable policies and procedures for evaluating homeowners' applications in accordance with the HAF Guidance maintained by the U.S. Department of the Treasury. In addition, Homeowner Assistance Fund participants are expected to have policies and procedures to determine homeowner eligibility based on the following criteria: 1) financial hardship, and 2) income determination.

Condition – During our review of DHCD's internal control over compliance with eligibility requirements, we noted that the agency outsources the eligibility determination process to a third-party administrator to ensure that all applicants meet the necessary criteria. The internal controls at the agency level are limited to validating applications with exceptions and are not robust enough to verify the eligibility of all applications or to confirm the accuracy of the eligibility determinations made by the administrator.

Questioned Costs – Not determinable.

Context – This is a condition identified per review of DHCD's internal control over compliance with respect to eligibility requirements.

Effect – DHCD did not comply with eligibility requirements of the Homeowner Assistance Fund program.

Cause – DHCD does not have fully effective internal controls over compliance with respect to eligibility requirements.

Recommendation – We recommend that DHCD implement policies and procedures to ensure that key controls exist at the agency to verify all applicants meet eligibility requirements.

Related Noncompliance – Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DHCD concurs 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.

Finding Number: **2023-013**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Subrecipient Monitoring**

Program:
U.S. Department of the Treasury

COVID-19 - Homeowner Assistance Fund
ALN: 21.026
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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

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

Additionally, 2 CFR 200.332 specifies that pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

Based upon the pass-through entity's assessment of risk posed by the subrecipient, auditee management determined that onsite reviews of the subrecipient's program operations were appropriate and designed the following control: DHCD performs desk audits, scheduled site visits and unscheduled site visits during the fiscal year. Reports are prepared at the site visits and properly documented. The reports include deficiencies, recommendations, and proposed corrective action and are reviewed and approved by the Project Managers, Program Managers, and Supervisory Program Managers.

Condition – During our review of four (4) subrecipient samples, we noted the following:

- For two (2) subrecipients, DHCD conducted onsite reviews for the Community Development Block Grants program. However, these reviews did not specifically address the Homeowner Assistance Fund program as required by the guidance and controls outlined.
- For one (1) subrecipient, DHCD conducted a review, but was unable to provide evidence of a finalized report.
- For one (1) subrecipient, DHCD neither performed an onsite review nor a desk audit.

Questioned Costs – Not determinable.

Context – This is a condition identified per review of DHCD's compliance with the subrecipient monitoring requirements using a statistically valid sample.

Effect – DHCD did not comply with the subrecipient monitoring requirements of the Homeowner Assistance Fund program.

Cause – DHCD does not have fully effective internal controls over compliance with respect to the onsite review process.

Recommendation – We recommend that DHCD strictly adhere to its policies and procedures to ensure that onsite reviews are properly performed and documented for subrecipients.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DHCD concurs 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.

Finding Number: **2023-014**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

Program:
U.S. Department of the Treasury

COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
ALN: 21.027
Award #: N/A
Award Year: 10/01/2021 – 09/20/2023

Government Department/Agency:
Department of Behavioral Health (DBH); Department of Energy and Environment (DOEE)

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

Per 2 CFR Section 200.430 Compensation – Personal Services:

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

(1) Is reasonable for the services rendered and conforms to the establish written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and

(3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable."

2 CFR Section 200.430(i):

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

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity;

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards."

Condition – During our tests of the design and implementation of internal controls, we noted the following issues:

DBH did not effectively implement controls over employee premium pay benefits.

- For two (2) out of 60 samples, we identified exceptions to the hours charged to the program. In one instance, there were 24 hours charged to the program on a single day for one employee. In addition, we also noted an instance of charging of hours within the "not worked" code and incorrect hours were charged to the project.

At DOEE, employees charge hours worked each pay period on a time sheet to specific cost centers or combo codes as referred by the agency.

- For one (1) out of 60 samples, we noted that the holiday hours have not been allocated between programs proportionally as required by the District's policies, as such, incorrect hours were charged to the projects.

Questioned Costs – Not determinable.

Context – This is a condition identified per review of the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the Coronavirus State and Local Fiscal Recovery Funds program in fiscal year 2023 were $40,106,238.

Effect – Without internal controls operating as designed, the CSLFRF program was unable to demonstrate that the payroll expenditures charged to the program accurately reflected the costs incurred for the program.

Cause – The CSLFRF program did not follow its own internal control policies, procedures and controls to ensure that payroll costs recorded are properly reviewed and approved.

Recommendation – We recommend that the CSLFRF program fully implement its plan to deploy policies and procedures to ensure that payroll costs are recorded accurately.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DBH and DOEE 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.

Finding Number: **2023-015**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Subrecipient Monitoring**

Program:
U.S. Department of the Treasury

COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
ALN: 21.027
Award #: N/A
Award Year: 10/01/2021 – 09/20/2023

Government Department/Agency:
Department of Energy and Environment (DOEE); Office of Neighborhood Safety and Engagement (ONSE); Various Other District Agencies

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 statues, 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 subaward is clearly identified to the subrecipient as a subaward 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 – The program's documented subrecipient monitoring requirements includes risk assessments, monitoring of subrecipients and the submission and review of monthly financial and performance reports.

During our testing of the subrecipient's compliance requirements, we noted the following issues:

- Our examination of the program's subrecipient monitoring requirements includes submission and review of monthly financial and performance reports. We noted for one (1) out of 41 samples, the subrecipient failed to submit their monthly financial and performance reports.
- For one (1) out of 41 samples the agency had no evidence to support it had performed the mandatory follow up on reported audit findings in the subrecipient's audit report for the Corrective Action taken by the subrecipient to remediate the finding.

In addition, grant expenditures totaling approximately $1.9 million were erroneously excluded as subrecipient expenditures on the Schedule of Federal Awards under assistance listing number 21.027, *COVID-19 - Coronavirus State and Local Fiscal Recovery Funds*. The District subsequently adjusted the SEFA to reflect the correct amount of subrecipient expenditures incurred for the program.

Questioned Costs – Not determinable.

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

Effect – Subrecipients may not be properly monitored, which may result in subawards being used for unauthorized purposes in violation of the terms and conditions of the subawards or that the subaward performance goals were not achieved.

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

Cause – There is lack of sufficient documentary evidence to support that the controls are operating as designed related to subrecipient monitoring compliance. In addition, the District did not appear to have adequate policies and procedures in place to ensure accuracy of the SEFA.

Recommendation – We recommend that the agencies maintain sufficient documentation to evidence its internal controls over the risk assessment and monitoring of subrecipients, and to adhere to instituted policies and procedures to ensure the accuracy of the SEFA.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DOEE, ONSE and various other District agencies agree 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.

Finding Number: **2023-016**
Prior Year Finding Number: **2022-007**
Compliance Requirement: **Equipment and Real Property Management**

Program:
U.S. Department of Education

COVID-19 – Education Stabilization Fund
Elementary and Secondary School Emergency Relief (ESSER) Fund
ALN: 84.425D
Award #: S425D210034
Award Year: 05/07/2020 – 09/30/2023

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

Government Department/Agency:
District of Columbia Public Schools (DCPS)

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

Also, 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 there is no formally documented physical count for equipment purchased using federal funds in 2023.

Questioned Costs – Not determinable.

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

Effect – There is a risk that a lack of physical count 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 formal process and policy regarding physical count, 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 counts are conducted, that evidence of a count is formally documented and an authorized individual formally approves the result of the count and the related reconciliation to equipment records, 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 – DCPS agrees with the conditions and recommendations of this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-017**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Reporting**

Program:
U.S. Department of Education

COVID-19 – Education Stabilization Fund
Elementary and Secondary School Emergency Relief (ESSER) Fund
ALN: 84.425D
Award #: S425D210034
Award Year: 05/07/2020 – 09/30/2023

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

Government Department/Agency:
Office of the State Superintendent of Education (OSSE)

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 statues, regulations, and the terms and conditions of the Federal award.

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

Condition – Certain grant expenditures amounting to approximately $9.7 million, had erroneously been reflected as expenditures under assistance listing number 84.425D, *Elementary and Secondary School Emergency Relief (ESSER) Fund*. Subsequently, OSSE adjusted the SEFA to reflect the expenditure to 84.425U, *American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund*. Further, the amount of subrecipient expenses initially reported is overstated by $269,140. Subsequently, OSSE adjusted the SEFA to reflect the actual amount of subrecipient expenditures incurred for the program.

Questioned Costs – None.

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

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

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

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

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – OSSE 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.

Finding Number: **2023-018**
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 (OSSE)

COVID-19 – Education Stabilization Fund
Elementary and Secondary School Emergency Relief (ESSER) Fund
ALN: 84.425D
Award #: S425D210034
Award Year: 05/07/2020 - 09/30/2023

COVID-19 – Education Stabilization Fund
Emergency Assistance for Non-Public Schools
ALN: 84.425R
Award #: S425R210015
Award Year: 02/08/2021 - 09/30/2023

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

COVID-19 – Education Stabilization Fund
American Rescue Plan – Emergency Assistance to Non-Public Schools
ALN: 84.425V
Award #: S425V210015
Award Year: 09/24/2021 - 09/30/2024

COVID-19 – Education Stabilization Fund
American Rescue Plan Elementary and Secondary Schools Emergency Relief Fund – Homeless Children and Youth (ARP-HCY)
ALN: 84.425W
Award #: S425W210009
Award Year: 04/23/2021 - 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 statues, regulations, and the terms and conditions of the Federal award.

In accordance with 2 CFR Part 170, Appendix A, under the Federal Funding Accountability and Transparency Act (FFATA), the department is required to collect and report information on each

subaward or amendment of $30,000 or more in federal funds in the FFATA Subaward Reporting System.

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

Condition – Management represented that there are no required FFATA filings during fiscal year 2023 since all subawards were granted in 2022 and prior. However, OSSE was not able to provide supporting documentation for eight (8) subawards with expenses during the fiscal year 2023 that would allow us to verify that the subawards were granted prior to fiscal year 2023.

Questioned Costs – None.

Context – This is a condition identified per review of OSSE's compliance with reporting requirements.

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

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

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

Related Noncompliance – Noncompliance.

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

Finding Number: **2023-019**
Prior Year Finding Number: **2022-010**
Compliance Requirement: **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

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

Temporary Assistance for Needy Families (TANF)
ALN: 93.558
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.430 Compensation – Personal Services:

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

(1) Is reasonable for the services rendered and conforms to the establish written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and

(3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable."

2 CFR Section 200.430(i):

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

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity;

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards."

Per District Personnel Issuance No. 2021-10 (Approval Required) - "Overtime work must be officially ordered and approved in advance. Agency heads and their designees are authorized to order and approve overtime work provided the agency has sufficient funding available. Employees may submit overtime requests in PeopleSoft. To submit a request, go to the main employee self-service page and access the navigator. Click "Self Service," next "Time Reporting," then "Report Time," and finally "Overtime Requests." Once an employee submits an overtime request, the employee's supervisor and, if required by PeopleSoft any additional designated agency personnel, must review and approve the request in PeopleSoft for the employee to be authorized to receive overtime pay."

Per District Personnel Issuance No. 2018-00 (Annual Leave) effective April 21, 2018 "Using Annual Leave" - An employee may use accrued annual leave at any time during the leave year if they receive approval from their immediate supervisor or the agency head responsible for the employee's timesheet. If an employee wishes to use their accrued annual leave, they must:

1. Submit a request in advance to use annual leave to their manager or supervisor.
2. Receive approval from the manager or supervisor; and
3. Record the approved leave taken on their timesheet in PeopleSoft.

Condition – During our testwork for Activities Allowed or Unallowed and Allowable Costs/Cost Principles (Payroll), we noted:

- For seventeen (17) out of a sample of 40 employees tested, although the employee's timesheet was approved by the supervisor, DHS/ESA was unable to provide documentation that the annual leave or overtime hours worked by the employee during the selected payperiods were preapproved.
- For one (1) out of a sample of 40 employees tested, DHS/ESA was unable to provide an explanation of the identified variance between the salary earned and the amount included on the paystub.
- For one (1) out of a sample of 40 employees tested, DHS/ESA was unable to provide an explanation and support for the benefit refund taxable included on the paystub and the variance between the hours on the timesheet and on the pay stub.

Questioned Costs – Not determinable.

Context – This is a condition identified per review of DHS/ESA's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for the TANF program in fiscal year 2023 were $15,577,889.

Effect – DHS/ESA was unable to demonstrate that annual leave or overtime hours charged to the federal program was approved in advance in accordance with the internal policies and procedures of the agency. In addition, without adequate internal controls in place to ensure that documentation that supports the costs are properly maintained, costs could be charged that are not properly approved.

Cause – DHS/ESA did not follow its own internal controls and policies and procedures to ensure that authorization forms evidencing the preapproval of annual leave or overtime hours are obtained and maintained as well as support of salary and benefits earned.

Recommendation – We recommend that DHS/ESA follow its own policies, procedures and controls to ensure that pre-authorization of annual leave or overtime hours is obtained and maintained. In addition, we recommend that the agency strengthen their policies and procedures to ensure that transactions are properly supported.

Related Noncompliance – Noncompliance.

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

Finding Number: **2023-020**
Prior Year Finding Number: **2022-011**
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: 10/01/2022 – 09/30/2023

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 statues, regulations, and the terms and conditions of the Federal award.

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

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 2023 to test DHS' compliance with TANF eligibility requirements. We noted the following:

- For five (5) 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 addition, for these five (5) samples, DHS was unable to provide support that would allow us to test that assistance was not provided to any individual who was fleeing to avoid prosecution, or custody or confinement after conviction, for a felony or attempt to commit a felony, or who is violating a condition of probation or parole imposed under Federal or State law.

The questioned costs for the above issues amounted to $22,279, which represents 7.75% of the total eligibility amounts tested related to the 60 sampled items of $287,436.

Questioned Costs – Known amount is $22,279.

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

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

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

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

Related Noncompliance – 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.

Finding Number: **2023-021**
Prior Year Finding Number: **N/A**
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: 10/01/2022 – 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 statues, 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 Federal Fiscal Year (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.

For the ACF-204 report (Special Reporting), according to 45 CFR 265.9, 45 CFR 265.10, 45 CFR 263, Subpart A, and TANF-ACF-PI-01-06 dated October 24, 2001, 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. Each State must complete the Annual Report including the Annual Report on State Maintenance-of-Effort Programs (ACF-204) for each program for which the State has claimed basic MOE expenditures for the fiscal year. States may submit this report as a freestanding report or as an addendum to the fourth quarter TANF Data Report. The total MOE expenditures reported in item 5 of the ACF-204 should equal the total MOE expenditures reported in line 24, columns (B) plus (C) of the 4th quarter ACF-196R TANF Financial Report; or line 17, column (B) of the ACF-196-TR, Territorial Financial Report.

For the ACF-196P (Special Reporting), on March 11, 2021, the President signed the American Rescue Plan Act of 2021, now known as Public Law 117-2, into law establishing the Pandemic Emergency Assistance Fund (PEAF) in section 403(c) of the Social Security Act. 42 U.S.C. § 603(c). PEAF provided $1 billion in funding to states, tribes, and five U.S. territories to assist families impacted by the Coronavirus Disease 2019 by providing non-recurrent, short-term benefits. PEAF provided states and tribes until September 30, 2022, to spend an initial allotment of funds. 42 U.S.C. § 603(c)(6)(D)(i). Any

unused funds were to be reallotted among the states or tribes that had used all their funds. 42 U.S.C. § 603(c)(4)(B). Effective FFY 2021, all grantees administering the TANF PEAF grant must complete reporting in accordance with these ACF-196P instructions. As well, state, territory and tribal lead agencies must complete and submit this report (or 477 narrative report) in accordance with the terms and conditions of the TANF PEAF grant authorized by the American Rescue Plan Act of 2021. Expenditures (for lines 2 through 4) on the ACF-196P mean the payments made with Pandemic Emergency Assistance Fund dollars. A grantee must not include obligations not yet paid (i.e., unliquidated funds) on these line items.

Condition – We noted the following:

- During our test work over the quarterly ACF-196R report, we noted that for Grant Identifying number - G-2301DCTANF the 4th quarter report was not adequately reviewed. Specifically, we noted that the report reflected that DHS had Maintenance of Effort (MOE) expenditures of $304,608,961. However, based on the supporting documentation provided, the expenditures should have been $304,558,961 thus overstating the report by $50,000. In addition, we noted that there was a variance of ($9,589,251) between the amount included in the SEFA detail including Indirect Costs ($67,483,475) and the cumulative amount reported on the ACF-196R for the fiscal year 2023 grant for the sum of federal and contingency funds ($77,072,726). DHS was unable to provide support for the variance.
- During our test work over the Matching, Level of Effort, Earmarking compliance requirement, we noted that although the Cumulative Administrative Costs reported on ACF-196R for the G-2301DCTANF ($9,736,237) did not exceed the Maximum Allowed for the G-2301DCTANF grant (15% of $88,381,274 which equals $13,257,191), the amount reported as Cumulative Administrative Costs on ACF-196R for the period October 1, 2022 to September 30, 2023 did not agree with the amounts included in the supporting documentation ($16,805,114).
- During our test work over the annual ACF-204 report, we noted the report was not adequately reviewed. Specifically, we noted that the report reflected that DHS had MOE expenditures of $287,422,679. However, based on the supporting documentation provided, the expenditures should have been $304,558,961 thus understating the report by $17,136,282.
- During our test work over the annual ACF-196P report, we noted the report was not adequately reviewed. Specifically, we noted that the report reflected that DHS had PEAF expenditures of $1,446,322. However, based on the supporting documentation provided, the expenditures should have been $1,360,500, thus overstating the report by $85,822.

Questioned Costs – Not determinable.

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 to ensure that correct amounts were reported and were properly reviewed, the TANF program:

- Incorrectly reported MOE expenditures on the ACF-204 report which resulted in an understatement of $17,136,282,
- Incorrectly reported MOE expenditures on the ACF-196R report which resulted in an overstatement of $50,000, and

- Incorrectly reported PEAF expenditures on the ACF-196P report which resulted in an overstatement of $85,822.

Cause – Management did not have proper internal controls and policies and procedures in place to ensure that the amounts on the ACF-196R, ACF-204 and the ACF-196P were properly reported and the reports were properly reviewed and approved.

Recommendation - We 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-196R, ACF-196P and ACF-204 reports to ensure proper reporting of the MOE amounts and PEAF expenditures. In addition, DHS management should establish controls over the preparation of the ACF-204 to ensure that the report is reviewed by DHS personnel prior to the report being certified and submitted by program personnel.

Related Noncompliance – Material noncompliance.

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

Finding Number: **2023-022**
Prior Year Finding Number: **2022-012**
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: 10/01/2022 – 09/30/2023

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 statues, 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."

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 nine (9) instances, we noted that although the hours reported on the ACF-199 report met or exceeded the required hours, the hours reported did not agree with the projected hours per the support provided.
- For nine (9) instances, we noted that although the hours reported on the ACF-199 report met or exceeded the required hours, DHS/ESA was unable to provide support for the hours reported on the ACF-199 report.
- For two (2) instances, we noted that although the hours on the support provided met or exceeded the required hours, the hours reported in the ACF-199 report do not agree with the average hours in CATCH or the support provided.
- For two (2) instances, we noted that the support provided was for more than six months before the sample month. Therefore, the hours were not properly supported.
- For one (1) instance, although the hours on the support provided met or exceeded the required hours, the hours reported in the ACF-199 report do not agree with the average hours in CATCH. Therefore, the support does not agree with the hours reported. In addition, we noted that although the Work Number documentation indicated that the customer was fully engaged (at least 30 hours per payperiod) for at least three months during fiscal year 2023 and the customer was required to work 20 hours per week, DHS/ESA did not lift the Work Requirement Noncompliance sanction that has been imposed since 5/1/2016.
- For one (1) instance, although the hours on the support provided met or exceeded the required hours, and the hours reported in the ACF-199 report agree with the average hours reported in CATCH, the hours entered in CATCH should initially have been denied by OPM and then re-entered by provider because the hours were entered incorrectly.

The information tested in our sample represents the underlying data used in Reporting for the 1st and 4th quarters of fiscal year 2023. Consequently, DHS incorrectly reported data in the ACF-199 report for the 1st and 4th quarters of fiscal year 2023.

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, which is compounded by the lack of interface between the reporting data systems. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-023**
Prior Year Finding Number: **2022-013**
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: 10/01/2022 – 09/30/2023

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 statues, regulations, and the terms and conditions of the Federal award.

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

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

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

Condition – During our test work of 60 cases selected to test the Special Tests and Provisions – Income Eligibility and Verification System (IEVS) for TANF, we noted that DHS was unable to provide sufficient documentation to support all eligibility determinations tested during the fiscal year 2023 audit. Specifically, out of the 60 beneficiary disbursements tested, we noted the following exceptions:

- For one (1) out of 60, although Outbound and Inbound activity was provided showing that the agency used IEVS, the Outbound and Inbound activity occurred months after the payment selected. Therefore DHS/ESA was unable to provide evidence of use of IEVS to determine eligibility.

- For one (1) out of 60, although Outbound and Inbound activity was provided, the Inbound activity occurred years before the payment selected. Therefore DHS/ESA was unable to provide evidence of use of IEVS to determine eligibility.

In addition, during our test work of 60 cases selected to test the Special Tests and Provisions – Income Eligibility and Verification System (IEVS) for PEAF, we noted that DHS was unable to provide sufficient documentation to support all eligibility determinations tested during the fiscal year 2023 audit. The sample size consisted of 55 of the TANF Eligibility sample customers that received PEAF and 5 additional sample customers that received PEAF. We noted the following for the additional 5 samples tested for PEAF:

- For three (3) out of 5, DHS/ESA was unable to provide evidence of use of IEVS to determine eligibility.

Questioned Costs – Not determinable.

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

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

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

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

Related Noncompliance – 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.

Finding Number: **2023-024**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Special Tests and Provisions – Lack of Child Care for Single Custodial Parent of Child Under Age Six**

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

Temporary Assistance for Needy Families (TANF)
ALN: 93.558
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 261.15 "Can a family be penalized if a parent refuses to work because he or she cannot find child care? (a) No, the State may not reduce or terminate assistance based on an individual's refusal to engage in required work if the individual is a single custodial parent caring for a child under age six who has a demonstrated inability to obtain needed child care, as specified at §261.56."

Per 45 CFR Section 261.16 "Does the imposition of a penalty affect an individual's work requirement? A penalty imposed by a State against the family of an individual by reason of the failure of the individual to comply with a requirement under TANF shall not be construed to be a reduction in any wage paid to the individual."

Per 45 CFR Section 261.56 "What happens if a parent cannot obtain needed child care? (a)(1) If the individual is a single custodial parent caring for a child under age six, the State may not reduce or terminate assistance based on the parent's refusal to engage in required work if he or she demonstrates an inability to obtain needed child care for one or more of the following reasons: (i) Appropriate child care within a reasonable distance from the home or work site is unavailable; (ii) Informal child care by a relative or under other arrangements is unavailable or unsuitable; or (iii) Appropriate and affordable formal child care arrangements are unavailable. (2) Refusal to work when an acceptable form of child care is available is not protected from sanctioning.

Per 45 CFR Section 261.57 What happens if a State sanctions a single parent of a child under six who cannot get needed child care? (a) If we determine that a State has not complied with the requirements of §261.56, we will reduce the SFAG payable to the State by no more than five percent for the immediately succeeding fiscal year unless the State demonstrates to our satisfaction that it had reasonable cause or it achieves compliance under a corrective compliance plan pursuant to §§262.5 and 262.6 of this chapter. (b) We will impose the maximum penalty if: (1) The State does not have a statewide process in place to inform parents about the exception to the work requirement and enable them to demonstrate that they have been unable to obtain child care; or (2) There is a pattern of substantiated complaints from parents or organizations verifying that a State has reduced or terminated assistance in violation of this requirement. (c) We may impose a reduced penalty if the State demonstrates that the violations were isolated or that they affected a minimal number of families.

Condition – During our test work over a sample of twenty (20) out of a population of 194 childcare cases reviewed by supervisors and included on two quarterly reports submitted to the DC Office of the State Superintendent of Education (OSSE), for Special Tests and Provisions - Lack of Child Care for Single Custodial Parent of Child Under Age Six, we noted for one child care case reviewed, the Supervisory Case Record Review form was not signed or dated by the supervisor.

Questioned Costs – Not determinable.

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

Effect – Without following the internal controls and policies and procedures already in place to ensure that eligibility for child care is being properly determined by staff, it may result in inaccurate decisions for child care cases or inaccurate information being reported to OSSE.

Cause – Controls are not operating effectively over the documentation of the supervisory review of child care cases before submission of the quarterly report to OSSE.

Recommendation - We recommend that DHS/ESA enforce existing policies and procedures and implement additional controls to ensure that all Supervisory Case Record Review forms are properly signed and dated by the supervisor before the report is submitted to OSSE.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DHS agrees with the finding noting that appropriate actions were taken to approve the case, however, the reviewing supervisor failed to sign the document after conducting the supervisory audit. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-025**
Prior Year Finding Number: **2022-014**
Compliance Requirement: **Eligibility**

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

Low Income Home Energy Assistance Program
ALN: 93.568
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

Government Department/Agency:
Department of Energy and Environment (DOEE)

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

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

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

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

(A) Households in which 1 or more individuals are receiving:

- (i) Assistance under the State program foundered under part A of the title IV of the Social Security Act;
- (ii) supplemental security income payments under title XVI of the Social Security Act;
- (iii) supplemental nutrition assistance program benefits under the Food and Nutrition Act of 2008; or
- (iv) payments under section 1315, 1521, 1541, or 1542 of title 38, or under section 306 of the Veterans' and Survivors' Pension Improvement Act of 1978; or

(B) Households with incomes which do not exceed the greater of:

- (i) An amount equal to 150 percent of the poverty level for such State; or
- (ii) An amount equal to 60 percent of the State median income."

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

- DOEE is not performing review of all individual's application. DOEE's policy is to perform secondary reviews of a minimum of 25% of all applications each fiscal year, however, there is no documentation how these policies and procedures were implemented and how they are covering 25% minimum of the population.
- The total population initially provided did not reconcile to SEFA.
- For 1 sample selected, DOEE was not able to provide sufficient supports to verify that the address mentioned on the beneficiary letter and the gas bill belongs to the same person.

Questioned Costs – Not determinable.

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

Effect – Without proper review, inaccurate benefit amount or ineligible participant may receive benefits even if not eligible. Also, the total eligibility population may not be complete.

Cause – It appears that DOEE's internal controls were not operating effectively over the eligibility household income population.

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

Related Noncompliance – Material noncompliance.

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

Finding Number: **2023-026**
Prior Year Finding Number: **2022-015**
Compliance Requirement: **Matching, Level of Effort, Earmarking**

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

Low Income Home Energy Assistance Program
ALN: 93.568
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

Government Department/Agency:
Department of Energy and Environment (DOEE)

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

Per Compliance Supplement on earmarking requirement,

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

b) Weatherization – No more than 15 percent of the greater of the funds allotted or the funds available to the grant recipient for a federal fiscal year may be used for low-cost residential weatherization or other energy-related home repairs. The secretary may grant a waiver beginning April 1st, and the grant recipient may then obligate and spend up to 25 percent for residential weatherization or energy-related home repairs (42 USC 8624(k)).

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

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

Questioned Costs – Not determinable.

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

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

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

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

Related Noncompliance – Noncompliance.

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

Finding Number: **2023-027**
Prior Year Finding Number: **2022-016**
Compliance Requirement: **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

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

Foster Care – Title IV-E
ALN: 93.658
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, regulations, and the terms and conditions of the Federal award.

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

CFSA uses a Random Moment Study (RMS) to allocate the administrative costs to the Foster Care program. The study entails selecting a sample of social workers on a quarterly basis to participate in the RMS study where the social workers are required to notate what they were doing at the sample moment. Subsequently, the supervisors of these social workers review and validate their responses. validation of the responses adds an extra layer of reliability to the data collected. It ensures that the information provided by social workers is accurate and reflective of their actual activities. This validation process helps maintain the integrity of the study and ensures that the results are trustworthy in making decisions when determining the RMS percentage utilization in the allocation of the administrative costs.

Condition – During our review of the payroll process regarding the review and approval of time and attendance, we noted the following in our sample of 60 items:

- For three (3) out of the sample, CFSA did not have proper internal controls and policies and procedures in place to ensure that authorization forms evidencing the preapproval of overtime are maintained.
- For five (5) out of the sample, validation of the Random Moment Study was not performed.

Questioned Costs – Not determinable.

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

Effect – Without proper internal controls and policies and procedures in place to ensure maintenance of records increase the risk of disagreements between employer and employee regarding the employee's correct payment. Additionally, the failure to validate the RMS could lead to inaccurate results, impacting the study's effectiveness in allocating administrative costs.

Cause – CFSA did not have proper internal controls and policies and procedures in place to ensure that authorization forms evidencing the preapproval of overtime are maintained. Additionally, CFSA did not follow its internal controls, policies and procedures to ensure the accuracy and consistent documentation of the RMS validation.

Recommendation - We recommend that CFSA strengthen its policies, procedures, and controls to ensure that pre-authorization of overtime is maintained. Furthermore, we recommend that CFSA enhance its procedures to ensure the verification process is performed and maintained and the supervisors maintain consistent documentation of the RMS validation.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – CFSA concurs with the finding. The issues related to pre-approval of overtime for the three employees in question pertained to pay periods that pre-dated CFSA's corrective action on this same issue that resulted from the fiscal year 2022 Single Audit. Corrective action on this issue, therefore, has already been taken. With respect to the RMS, the Agency notes that while supervisory social worker validation response rates must improve, CFSA's contracted cost allocation partner performs a 100% quality assurance review of each and every response to verify internal consistency and accuracy.

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

Finding Number: **2023-028**
Prior Year Finding Number: **2022-017**
Compliance Requirement: **Eligibility**

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

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

Foster Care – Title IV-E
ALN: 93.658
Award #: Various
Award Year: 10/01/2022 – 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 statues, regulations, and the terms and conditions of the Federal award.

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

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

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

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

Condition – During our audit we noted that in fiscal year 2023, the Foster Care program had total disbursements of $2,825,300 for 3,438 maintenance payments. We selected a sample of 60 participants representing disbursed federal funds totaling $48,217, we noted the following deficiencies:

- For two (2) of 60 samples, CFSA was unable to provide valid providers licenses for verification.
- For twenty-three (23) of 60 samples, CFSA did not provide complete evidence of the household composition; therefore, we were unable to determine whether background checks such as criminal record checks and fingerprint-based checks from the national crime information databases was performed for each member residing the home.

These deficiencies represent 43% of the total disbursements tested.

Questioned Costs – Known amount is $20,856.

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 the required eligibility documentation is 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 pertaining to the two licensing issues. In both instances, the foster care providers in question had indeed met all applicable licensing requirements and were licensed in the FACES.net interim Comprehensive Child Welfare Information System (CCWIS), but the certificates themselves were not issued.

Regarding the issue related to household composition, CFSA concurs with the finding. The finding is in reference to other adults residing in the foster home and not the licensed foster parents themselves. The District's local licensing regulations require that CFSA conduct criminal background checks of other adults in the home during initial licensure of foster parents and then during each re-licensure cycle. CFSA provided background check documentation for other adults in homes in which they were applicable, but the household composition checklists, which delineate "other adults" residing in the home, were in some cases incomplete or unsigned by the licensing worker.

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

Finding Number: **2023-029**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Special Tests and Provisions – Payment Rate Setting and Application**

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

Foster Care – Title IV-E
ALN: 93.658
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, regulations, and the terms and conditions of the Federal award.

Per CFSA's policies and procedures, providers must submit quarterly reports within 45 days of the end of each Federal fiscal year quarter. Upon receipt of quarterly reports from the provider, the Business Services Administration Program Manager reviews each Expenditure Detail Spreadsheet for compliance, accuracy and reasonableness.

Condition – Our assessment of the special tests and provisions requirement, revealed that while the selected providers' quarterly reports displayed no deficiencies, CFSA was unable to provide documentation evidencing the review and approval of the quarterly reports for all 40 transactions that were tested.

Questioned Costs – Not determinable.

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

Effect – The absence of documentation specifying who reviews and approves the quarterly reports compromises accountability and creates ambiguity in identifying the responsible parties in instances of errors or discrepancies.

Cause – CFSA does not have adequate controls in place to ensure that review and approval of provider's quarterly reports are documented.

Recommendation - We recommend CFSA strengthen its policies and procedures to address the review and approval process for the provider's quarterly reports.

Related Noncompliance – Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions – CFSA concurs with this finding. The Agency also notes that quarterly cost reports are submitted to a central repository email inbox that is staffed by the five members of the BSA invoicing/cost reporting team. Each member maintains a provider-specific portfolio and is responsible for review and approval of provider cost reports within that portfolio. Moreover, the providers prepare these cost reports in close collaboration with CFSA's

Business Services Administration such that issues and questions are generally already addressed prior to submission. There is correspondence when corrections or inconsistencies need to be addressed, but there has been no formal correspondence when the reports are acceptable as 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.

Finding Number: **2023-030**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Eligibility**

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

Children's Health Insurance Program
ALN: 93.767
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, 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 be 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 CHIP 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 2023 audit. Specifically, out of a sample of 40 participant files tested, we noted the following exception:

- For one (1) participant file, ESA did not process the application 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 and verification is maintained to support the eligibility decision.

Questioned Costs – Not determinable.

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

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

Cause – DHCF and ESA did not appear to adhere to internal control procedures to ensure that applications are properly processed in accordance with Federal Regulations.

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

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – ESA 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.

Finding Number: **2023-031**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

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

Medicaid Cluster
ALN: 93.775, 93.777, 93.778
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

Government Department/Agency:
Department of Health Care Finance (DHCF)

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 statues, 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 one (1) rebate, 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.

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

Cause – The manufacturer didn't receive their invoice and the contractor reproduced it for them. The mail date was not updated correctly in their system thus causing no interest to be calculated.

Recommendation - We recommend that DHCF establish policies and procedures to ensure that the mail date of invoices to manufacturers are correctly updated in the system to ensure 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 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.

Finding Number: **2023-032**
Prior Year Finding Number: **2022-020**
Compliance Requirement: **Eligibility**

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

Medicaid Cluster
ALN: 93.775, 93.777, 93.778
Award #: Various
Award Year: 10/01/2022 – 09/30/2023

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 statues, 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 be 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 2023 audit. Specifically, out of a sample of 132 participant files tested, we noted the following exception:

- For twenty (20) participant files, ESA did not process the application 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 and verification is maintained to support the eligibility decision.

Questioned Costs – Not determinable.

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

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

Cause – DHCF and ESA did not appear to adhere to internal control procedures to ensure that applications are properly processed in accordance with Federal Regulations.

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

Related Noncompliance – Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions – ESA 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.

Finding Number: **2023-033**
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 Behavioral Health (DBH)

Opioid STR
ALN: 93.788
Award #: Various
Award Year: 09/30/2020 – 09/29/2024

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 statues, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.403, "Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.

(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.

(g) Be adequately documented."

Condition – During our testwork for the Activities Allowed or Unallowed and Allowable Costs/Cost Principles, we noted the following in our sample of sixty-four (64) items:

- For one (1) out of the 64 samples, DBH did not provide adequate supporting documentation for year-end accrual for subrecipient expenditures amounting to $238,548.

Questioned Costs – Known amount is $238,548.

Context – This is a condition identified per review of DBH's compliance with specified requirements using a statistically valid sample. Total amount of samples selected for testing amounted to $7,294,191.

Effect – Lack of supporting documentation could result in disallowances of costs and DBH may have drawn down federal monies in excess of the expenditures incurred.

Cause – DBH did not have adequate controls in place to ensure that expenditures accrued were actually incurred by the subrecipient.

Recommendation – We recommend that DBH strengthen internal control procedures to ensure that expenditures are allowable, and that sufficient documentation is retained to support that allowability.

Related Noncompliance – Noncompliance.

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

Finding Number: **2023-034**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Cash Management**

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

Government Department/Agency:
Department of Behavioral Health (DBH)

Opioid STR
ALN: 93.788
Award #: Various
Award Year: 09/30/2020 – 09/29/2024

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 statues, regulations, and the terms and conditions of the Federal award.

The OMB Compliance Supplement states that when entities are funded on a reimbursement basis, program costs must be incurred prior to the date of the reimbursement request.

Condition – During our testing of individual draws of federal funds, we noted that for one (1) of three (3) samples tested, the amount drawn exceeded the expenditures incurred. Cash draws appear to have exceed expenditures and DBH remitted $0 interest and/or refunds were remitted to the Federal government by DBH. In addition, we noted management did not provide a complete reconciliation between the cash drawdown schedule to the Schedule of Expenditures of Federal Awards (SEFA).

Questioned Costs – Not determinable.

Context – This is a condition identified per review of DBH's compliance with specified requirements using a statistically valid sample. The sample drawdown was $9,262,365 and only supported by expenditures of $9,161,518, thus overdrawing by $100,847. Total drawdowns selected for testing amounted to $24,170,641.

Effect – DBH is not in compliance with cash management requirements. Requests for federal funds for the program were not based on the amount of actual disbursements and requests did not support the actual expenditures. This could subject DBH to sanctions, other penalties, or a repayment of part of the grant award amounts. In addition, noncompliance could subject the agency to paying interest charges on these draws.

Cause – DBH did not appear to exercise due diligence in requesting federal funds consistent with cash management requirements and its actual cash needs. Also, DBH did not appear to adhere to internal control procedures to ensure the proper monitoring and reconciliation of cash draws.

Recommendation – We recommend DBH evaluate its existing cash management control procedures and update them as necessary to reasonably ensure all federal draw requests are disbursed timely and are drawn only for immediate cash needs, based on the funding technique established. We also recommend DBH establish procedures to periodically monitor its compliance with the cash management requirements and initiate necessary actions to resolve any noncompliance that results.

Related Noncompliance – Noncompliance.

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

Finding Number: **2023-035**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Reporting**

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

Government Department/Agency:
Department of Behavioral Health (DBH)

Opioid STR
ALN: 93.788
Award #: Various
Award Year: 09/30/2020 – 09/29/2024

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 statues, regulations, and the terms and conditions of the Federal award.

Federal Awardee Performance and Integrity Information System (FAPIIS) Reporting Compliance: In accordance with the regulatory requirements provided at 45 CFR 75.113 and Appendix XII to 45 CFR Part 75, recipients that have currently active Federal grants, cooperative agreements, and procurement contracts with cumulative total value greater than $10,000,000 must report and maintain information in the System for Award Management (SAM) about civil, criminal, and administrative proceedings in connection with the award or performance of a Federal award that reached final disposition within the most recent five-year period or affirm that there is no new information to report. The recipient must also make semiannual disclosures regarding such proceedings. Proceedings information will be made publicly available in the designated integrity and performance system (currently the FAPIIS).

Federal Funding Accountability and Transparency Act (FFATA) Reporting Compliance: The FFATA (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) requires prime recipients of federal awards who make first-tier subawards to report the subaward on the Federal Funding Accountability and Transparency Subaward Reporting System (FSRS) website maintained by the federal Office of Management and Budget. Under the requirements of 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 on the FSRS website. Prime recipients must report by the end of the month following the month in which the obligation is made. It is management's responsibility to design and implement internal controls to reasonably ensure compliance with laws and regulations and to ensure management's objectives are achieved.

Federal Financial Report (FFR) Controls over Reporting Compliance: In addition, 2 CFR 200.333 requires that financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a subrecipient.

Performance Progress Report (PPR) Underlying Data: The audit objective for the Reporting compliance requirement stated in the 2 CFR Part 200, appendix XI Compliance Supplement is as follows: Determine whether required reports for Federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing

requirements.

Schedule of Expenditures of Federal Awards (SEFA) Reporting Compliance: Requirements, Cost Principles, and Audit Requirements, section 200.510(b) states 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 200.502. 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.

Condition – During our testing of the reporting compliance requirement, we noted the following:

- FAPIIS Reporting Compliance: During our testing of FAPIIS reporting for fiscal year ended September 30, 2023, it was noted that the program's reporting regarding civil, criminal, and administrative proceedings in connection with the award or performance of a Federal award that reached final disposition within the most recent five-year period or affirmation that there was no new information to report was not submitted by the DBH program management.
- FFATA Reporting Compliance: During our testing of FFATA reporting, it was noted that reports were not submitted by the DBH program management. DBH program management was not aware of FFATA reporting requirement and did not report subawards within the FSRS website during the award year. None of the ten subawards selected for testing were reported to FSRS. Total subawards tested were $3,559,912, and $0 was reported as required by FFATA requirements.
- FFR Controls over Reporting Compliance: DBH's control over compliance for financial reporting is as follows: "All reports are reviewed by the Accounting Officer or Agency Fiscal Officer prior to submission to the Federal government. DBH Program and Fiscal Services staff review programmatic and financial reports." We noted DBH did not have documentation of the control over compliance, as well as the review and approval of the Financial Reporting Report (FFR or SF-425).
- PPR Reporting Compliance: We found DBH did not have documentation for the information, and the source of the information, it used in its Opioid program's Performance Progress Report. Information as reported on the reports is unsupported as management did not retain the underlying data.
- SEFA Reporting Compliance: During our testing for the SEFA, we noted that DBH incorrectly reported the value of subrecipient expenditures included within the subrecipient expenditure column. For the year ended September 30, 2023, DBH incurred $12,800,130 in subrecipient expenditures for this program and incorrectly reported that there were no subrecipient expenditures on the draft SEFA. The error was subsequently identified and corrected as a result of the audit process. While the subrecipient expenditure column was not accurate, the total expenditure column was accurately reported.

Questioned Costs – None.

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

Effect – Without proper internal controls and policies and procedures in place to ensure that correct amounts were reported and were properly reviewed, the Opioid STR program:

- FAPIIS Reporting Compliance: DBH management did not report the necessary FAPIIS information for Opioid STR in accordance with Federal requirements.
- FFATA Reporting Compliance: DBH management did not report the necessary FFATA report for Opioid STR first-tier subawards over $30,000 to the FFATA Subaward Reporting System in accordance with FFATA requirements.
- FFR Controls over Reporting Compliance: There is an increased risk of errors occurring and going undetected, or errors being present in reports if no review and approval occurred.
- PPR Reporting Compliance: DBH cannot be assured that it reported complete and accurate information to enable the Substance Abuse and Mental Health Services Administration (SAMHSA), an operating division of the Department of Health and Human Services (HHS), to assess the outcomes of the State's use of Opioid program funding.
- SEFA Reporting Compliance: The effect of the condition found is that the SEFA was not accurately prepared.

Cause – Management did not have proper internal controls and policies and procedures in place to ensure that the amounts on the FAPIIS, FFATA, FFR, PPR and SEFA were properly reported, and the reports were properly reviewed and approved.

Recommendation – We recommend the following:

- FAPIIS Reporting Compliance: We recommend DBH to evaluate its reporting control procedures and update them as necessary to ensure they promote compliance with the Federal regulations. These procedures should include a supervisory review of the report information before it is submitted. Further, we recommend that DBH collect, and report complete and accurate information regarding FAPIIS.
- FFATA Reporting Compliance: We recommend DBH to evaluate its Transparency Act reporting control procedures and update them as necessary to ensure they promote compliance with the Federal regulations. These procedures should include a supervisory review of the report information before it is submitted on the FSRS website. Further, we recommend DBH collect and report on the FSRS website complete and accurate information regarding subawards made for all programs subject to the Transparency Act.
- FFR Controls over Reporting Compliance: We recommend DBH to design and implement procedures to ensure sufficient documentation is maintained that supports the review and approval of the FFR.
- PPR Reporting Compliance: We recommend DBH to develop formal, written procedures to identify the sources of information necessary and steps needed to compile accurate and complete information for the Opioid program performance reports; and retain in a central location all documentation that it used to support information included in each performance report it submits to the federal government.
- SEFA Reporting Compliance: We recommend DBH to ensure that agency personnel receive proper training on subrecipient versus vendor determination; as well as review its existing policies and procedures for preparing the Schedule of Expenditures of Federal Awards to ensure that it is complete and accurate.

Related Noncompliance – Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DBH agrees with these findings and plans to address reporting requirements to ensure that the FAPIIS, FFATA, FFR, PPR and SEFA are completed accurately and on the required schedule. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-036**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Subrecipient Monitoring**

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

Government Department/Agency:
Department of Behavioral Health (DBH)

Opioid STR
ALN: 93.788
Award #: Various
Award Year: 09/30/2020 – 09/29/2024

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 statues, regulations, and the terms and conditions of the Federal award.

Eligibility of Subrecipients: The Substance Abuse and Mental Health Services Administration (SAMHSA) promulgated the Funding Opportunity Announcement (FOA) No. TI-20-012 to seek applicants for the Opioid STR federal program. Page 67 of the FOA states "Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal award, including a portion of the scope of work or objectives. Grant recipients are responsible for ensuring that all subrecipients comply with the terms and conditions of the award, per 45 CFR Section 75.101." This provision indicates that 45 CFR Section 75.202 applies to all grant agreements, including subawards. 45 CFR Section 75.202(b) requires the federal awarding agency must provide certain information about the federal award and states, in part (5), *General Eligibility Requirements*, The statutory, regulatory or other eligibility factors or considerations that determine the applicant's qualification for Federal awards under the program (e.g., type of non-Federal entity).

Earmarking Requirements for Subrecipients: Award recipients must continue to comply with the requirements for subrecipients monitoring and management as outlined in the provisions of 45 CFR Section 75.351-352 and should ensure written subaward/subcontract agreements are in place. The written agreement must require that subrecipients comply with the same terms and conditions as the prime recipient, as applicable (i.e., financial management requirements, audit requirements, etc.) and should describe the scope of work, deliverables, etc. The grant agreements provide that the District may use no more than ten (10) percent of the total grant award for administrative costs and developing the infrastructure necessary for expansion of services. Also, no more than ten (10) percent of the total grant award may be used for data collection, performance measurement, and performance assessment, including incentives for participating in the required data collection follow-up.

Monitoring of Subrecipients: Uniform Guidance in 2 CFR Section 200.331(a) requires that pass-through entities must: ensure that every subaward is clearly identified to the subrecipient as a subaward 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. Also, 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 – During our testing of Subrecipient Monitoring compliance requirement, we noted the following:

For Eligibility of Subrecipients: We identified ten (10) instances out of ten (10) tested, in which the subrecipients' eligibility determination was not documented or maintained.

Earmarking Requirements for Subrecipients: During our testing of the State Targeted Response to the Opioid Crisis Program, we noted that the agency used a different established indirect cost rate in monitoring the earmarking of awardees than the maximum administrative costs/indirect costs. For three (3) out of ten (10) samples selected for testing, the awardees exceeded the ten (10) percent funding limitation for administrative costs/indirect costs. Also, DBH does not have a process to monitor the ten (10) percent earmarking requirement for costs of developing the infrastructure necessary for expansion of services; and for data collection, performance measurement, and performance assessment, including incentives for participating in the required data collection follow-up.

Monitoring of Subrecipients: Although, DBH performs risk assessment and site visits to monitor subrecipients, we noted three (3) instances out of ten (10) samples, in which the subrecipients' site visit and/or risk assessment was not documented or maintained. In addition, DBH did not track subrecipient costs versus vendor costs within their financial reporting system, which resulted to issues in verifying the completeness and accuracy of subrecipient population.

Questioned Costs – Not determinable.

Context – This is a condition identified per review of DBH's compliance with specified subrecipient monitoring requirements using a statistically valid sample.

Effect – Subrecipients may not be properly monitored, which may result in subawards being used for unauthorized purposes in violation of the terms and conditions of the subawards or that the subaward performance goals were not achieved.

Cause – There is lack of sufficient documentary evidence to support that the controls are operating as designed related to subrecipient monitoring compliance.

Recommendation – We recommend that DBH maintain sufficient documentation to evidence its internal controls over the risk assessment and monitoring of subrecipients.

Related Noncompliance – Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DBH agrees with the findings and will put controls into place to resolve the issues. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Finding Number: **2023-037**
Prior Year Finding Number: **N/A**
Compliance Requirement: **Special Tests and Provisions – Key Employees**

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

Government Department/Agency:
Department of Behavioral Health (DBH)

Opioid STR
ALN: 93.788
Award #: Various
Award Year: 09/30/2020 – 09/29/2024

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 statues, regulations, and the terms and conditions of the Federal award.

2 CFR 200.508(d) says an auditee must "provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part."

The grant agreements provide that the State must maintain certain key personnel. Key personnel are organization staff members or consultants/subrecipients who must be part of the project regardless of whether they receive a salary or compensation from the project. These individuals must make a substantial contribution to the execution of the project. Key Personnel for this program are the Project Director, Project Coordinator, and Data Coordinator at a 1.0 FTE (100 percent level of effort) for each position. This position requires prior approval by SAMHSA after a review of staff credentials and job descriptions. Any changes to key personnel, including level of effort involving separation from the project for more than three months or a 25 percent reduction in time dedicated to the project, requires prior approval, and must be submitted as a post-award amendment.

Condition – During our testing of the key personnel requirement, we noted that for three (3) key employees tested out of three (3), we were unable to review documentation to support that the employee worked 100% on the award as required by the grant agreement.

Questioned Costs – None.

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

Effect – There is a risk that employees are working on the program that are not approved by the granting agency.

Cause – Management has not established internal control policies and procedures around communicating to the employees that they are being assigned to the Opioid program.

Recommendation – We recommend that DBH develop and implement policies, procedures and controls to ensure proper documentation of the required and actual time and effort from key employees in accordance with grant requirements.

Related Noncompliance – Noncompliance.

Views of Responsible Officials and Planned Corrective Actions – DBH agrees with the findings and will put controls into place to resolve the issues. 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

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
2022-001 *Prior Year Finding: 2021-001* **DHS/DHCF DCAS**	**US Dept. of Agriculture** Supplemental Nutrition Assistance Program Cluster 10.551, 10.561	Special Tests and Provisions – ADP System for SNAP	**Status:** Finding repeated in the current year (2023-003). **Reason for Recurrence:** DHS self-reported these findings as part of the agency's ongoing effort to maintain integrity with all eligibility determinations. The root cause of each of the fifteen (15) case issues with the ADP system for SNAP varied. **FY 2023/2024 Corrective Action Plan:** For the fifteen (15) findings, DHS/ESA has identified the description of the deficiencies, examined the magnitude and geographic extent of the deficiencies, identified the actions completed to eliminate the deficiencies. The District will focus on efforts that will create the maximum impact, which includes creating new options for collaboration, streamlining current communication, and introducing cross-functional prioritization. These strategies will help the District move projects toward completion and are rooted in continuous quality improvement. To

Finding Number	Program Name & ALN	Type of Finding	Current Status
			guide its strategic efforts and track its impact, DHS has outlined the following four phases of corrective action plans to be taken to ensure the deficiencies will be eliminated: • Review and Prioritization, • Design and Development, • Implementation, and • Monitor and Evaluation. Each phase has several process steps including a completion document that signals the permission to move to the next phase. The detailed process steps are documented under DHS' Consolidated Semi-Annual SNAP Advance Warning Letter Corrective Action Plan and FFY2024 Quality Control Corrective Action Plan reports dated April 2024. The corrective action plan is facilitated by the Quality Improvement Program and since implementing this process in January 2021, the District has identified root causes for errors and gaps in internal auditing and evaluation processes. Therefore, the flow of the semi-annual corrective action plans reflects the District's commitment to a collaborative corrective action plan - expanding the data analysis section to include data and analysis of internal methods, a complete summary of each phase completed, and a timeline for upcoming phase/project completion. **Partially Corrected:** Start date: September 2020 Estimated completion date: September 30, 2025

Finding Number	Program Name & ALN	Type of Finding	Current Status
2022-002 *Prior Year Finding: 2021-002* **DHS/ OCFO/OFT**	**US Dept. of Agriculture** Supplemental Nutrition Assistance Program Cluster 10.551, 10.561	Special Tests and Provisions – EBT Card Security	**Status:** Finding repeated in the current year (2023-004). **Reason for Recurrence:** The process to manage card distribution is manually and oftentimes staff error occurs. DHS has established policy and procedures to reduce errors. The manual process of issuing EBT cards can produce some issues with reconciliation. DHS contracted with an outside auditing agency to manage quarterly reviews on the EBT card distribution sites. **FY 2023/2024 Corrective Action Plan:** Strict procedures and practices are in place to ensure contract compliance. OFT manages quarterly audit reviews of UPO practices to ensure proper handling of DHS referral forms and intake documents up-holds to policy and procedures governed in order to mitigate the errors. OFT will continue this practice with UPO EBT Card Distribution sites to secure the EBT cards and document reconciliation. All Intake Procedures and Processes found in the EBT Manual are followed thoroughly by all employees. As practice, UPO will continue to enforce the progressive disciplinary process for errors or omissions identified during daily operations. **Partially Corrected:** Start date: September 2020 Estimated completion date: September 30, 2024
2022-003 *Prior Year Finding: N/A*	**US Dept. of Agriculture**	Reporting	**Status:** Corrective action plan is still in process.

Finding Number	Program Name & ALN	Type of Finding	Current Status
DCPS	Child Nutrition Cluster 10.553, 10.555, 10.559, 10.582		**Reason for Recurrence:** The policy will be implemented during SY2023-2024 for initial reviews commencing on August 28, 2023. A completion of the first uploads to be executed by the last day of the traditional school year on June 17, 2024. **FY 2023/2024 Corrective Action Plan:** The DCPS corrective action plan includes the following steps: While the meal program review process generally works well, it has become evident that there is a need to better capture completed reviews in addition to off-boarding staff from the FNS team. In this situation, a transition of staff and incomplete off boarding and incomplete uploading of the departing staff member's laptop was found to be the root cause for FNS' inability to produce the 2 missing reviews. Moving forward, FNS Staff will be completing a verified upload of reviews to the DCPS-FNS SharePoint site as each cycle is completed. Validation that the upload from each Field Specialist has been completed will flow from the FNS Field Operations Specialist to the FNS Operations Manager. And a confirmation email will be sent from the FNS Operations Manager to the Specialist, Nutrition & Compliance who is accountable to OSSE. A copy of the communication will be maintained with the electronic file for ease of locating. **Partially Corrected:** Start date: August 28, 2023 Estimated completion date: June 17, 2024.

Finding Number	Program Name & ALN	Type of Finding	Current Status
2022-004 *Prior Year Finding: 2021-004* **DHS**	**US Dept. of the Treasury** COVID-19 - Emergency Rental Assistance Program 21.023	Eligibility	**Status:** Finding repeated in the current year (2023-010). **Reason for Recurrence:** Gaps in documentation were due to rapidly expanding caseloads during the pandemic and new safety protocols that required certain changes to case management protocols. To improve controls, DHS introduced new Standard Operating Procedures (SOPs) for FRSP in FY23. The new SOP implements stricter internal control procedures, conducting regular audits, and streamlining the eligibility determination process. Most findings were for participants enrolled into FRSP before the new SOPs took effect. DHS will continue execution of the stricter SOPs to ensure there are no documentation gaps moving forward. **FY 2023/2024 Corrective Action Plan:** To address any documentation gaps, DHS introduced new Standard Operating Procedures (SOPs) for Family Rehousing and Stabilization Program (FRSP) in fiscal year 2023. The new SOP implements stricter internal control procedures, regular audits, and streamlining the eligibility determination process. The majority of findings were for participants enrolled into FRSP before the new SOPs took effect. DHS will continue execution of the stricter internal controls and audits, to ensure there are no documentation gaps moving forward. **Partially Corrected:** Start date: October 1, 2022 Estimated completion date: September 30, 2024

Finding Number	Program Name & ALN	Type of Finding	Current Status
2022-005 *Prior Year Finding: 2021-005* **DHS**	**US Dept. of the Treasury** COVID-19 - Emergency Rental Assistance Program 21.023	Reporting	Corrected.
2022-006 *Prior Year Finding: N/A* **OCFO**	**US Dept. of the Treasury** COVID-19 – Coronavirus State and Local Fiscal Recovery Funds 21.027	Reporting	Corrected.
2022-007 *Prior Year Finding: 2021-008* **DCPS**	**US Dept. of Education** COVID-19 – Education Stabilization Fund Elementary and Secondary School Emergency Relief (ESSER) Fund 84.425D COVID-19 – Education Stabilization Fund American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund (ARP-ESSER) 84.425U	Equipment and Real Property Management	**Status:** The following conditions in the prior year finding were corrected in fiscal year 2023: • Tracking of equipment purchased using federal funds in the TIPWeb-IT system; and • Maintenance of separate listing of equipment purchased using federal funds. The finding related to physical inventory count for equipment purchased using federal funds was repeated in the current year (2023-016). **Reason for Recurrence:** There was recurrence to this finding due to procurement contracting mechanism issues related to securing a replacement vendor. Specifically, DCPS incurred timing challenges once a vendor was identified who could provide the services needed. Once a vendor was identified, the vendor experienced staffing challenges. DCPS anticipates that work will be completed by September 30, 2025. **FY 2023/2024 Corrective Action Plan:**

Finding Number	Program Name & ALN	Type of Finding	Current Status
			Starting October 1, 2024, DCPS will conduct a districtwide physical inventory of assets and the results reconciled with the existing records at least once a year per the DCPS Technology Asset Management Policy. **Partially Corrected:** Start date: October 1, 2024 Estimated completion date: September 30, 2025
2022-008 *Prior Year Finding: 2021-010* **UDC**	**US Dept. of Education** COVID-19 – Education Stabilization Fund Higher Education Emergency Relief Fund (HEERF) Student Aid Portion 84.425E COVID-19 – Education Stabilization Fund HEERF Institutional Aid Portion 84.425F COVID-19 – Education Stabilization Fund HEERF Historically Black Colleges and Universities (HBCUs) 84.425J	Reporting	Corrected.
2022-009 *Prior Year Finding: 2021-011* **DC Health**	**US Dept. of HHS** Immunization Cooperative Agreements 93.268	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Corrected.

Finding Number	Program Name & ALN	Type of Finding	Current Status
2022-010 *Prior Year Finding: N/A* **DHS/ESA**	**US Dept. of HHS** Temporary Assistance for Needy Families (TANF) 93.558	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	**Status:** Finding repeated in the current year (2023-019). **Reason for Recurrence:** The District does not mandate the individual pre-authorization of OT on a specific form or via PeopleSoft. DHS elected to develop a Time Approval Policy for the agency. **FY 2023/2024 Corrective Action Plan:** DHS will comply with current District Personnel Issuance No. 2021-07 which requires that overtime must be officially ordered and approved in advance. Agency heads and their designees are authorized to order and approve overtime worked provided the agency has sufficient funding available. DHS will ensure that the appropriate agency designees both authorized and approve overtime in writing in advance of a Department/Unit working overtime hours. DHS employees will not be required to submit a form in advance of working overtime consistent with current District policies. Additionally, DHS will ensure that managers memorialize leave requests in writing in a manner that is best suited for the operational needs of the Department/Unit. **Partially Corrected:** Start date: October 1, 2023 Estimated completion date: September 30, 2024
2022-011 *Prior Year Finding: 2021-014* **DHS/ESA**	**US Dept. of HHS** Temporary Assistance for Needy Families (TANF)	Eligibility	**Status:** Finding repeated in the current year (2023-020). **Reason for Recurrence:**

Finding Number	Program Name & ALN	Type of Finding	Current Status
	93.558		The District will conduct a refresher training reviewing the importance of obtaining the support regarding 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 and to test that assistance was not provided to any individual who was fleeing to avoid prosecution, or custody or confinement after conviction, for a felony or attempt to commit a felony, or who is violating a condition of probation or parole imposed under Federal or state law. The District will update all electronic application sources to be aligned with the required verbiage. **FY 2023/2024 Corrective Action Plan:** DHS will re-issue a memorandum related to the Fleeing Felons Policy to all staff. To include verbiage related to 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 and 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. **Partially Corrected:** Start date: June 1, 2024 Estimated completion date: September 30, 2024

Finding Number	Program Name & ALN	Type of Finding	Current Status
2022-012 *Prior Year Finding: 2021-017* **DHS/ESA**	**US Dept. of HHS** Temporary Assistance for Needy Families (TANF) 93.558	Reporting; Special Tests and Provisions – Penalty for Failure to Comply With Work Verification Plan	**Status:** Finding repeated in the current year (2023-022). **Reason for Recurrence:** DHS ESA has identified three (3) contributing factors to the recurring findings. The first reason for recurrence is the interface between DCAS and Q5i, that results in discrepancies and errors. DHS has been working with the DCAS and Q5i system teams to enhance the system and ensure an accurate and flawless file from DCAS to Q5i. The second issue is missing supporting documentation. DHS continues to collaborate with service providers and randomly select case reviews to ensure consistency and accuracy across files. Maintain quality assurance reviews to monitor and track discrepancies early in the process by collaborating with multiple units within ESA that includes DCWET, DPO, and DICM. The collaboration efforts focus on (1) OWO assigning customers timely to Service Providers; (2) The Service Providers conducting required outreach efforts to bring in and engage customers; and (3) Ensuring non-compliant customers are adequately sanctioned. The third issue is verified hours in CATCH do not agree with the reported hours on the ACF-199. The DHS continues to review systems' logic and amend the state verification plan to comply with federal requirements. **FY 2023/2024 Corrective Action Plan:** This requires collaboration efforts between multiple units within ESA

Finding Number	Program Name & ALN	Type of Finding	Current Status
			that includes the Division of Customer Workforce Employment & Training (DCWET), the Department of Program Operations (DPO), and the Division of Innovation and Change Management (DICM). ESA needs to enhance DCAS to tie the income evidence in the income support case to the employment evidence in the person record to allow the employment hours to end date once the income evidence is end dated. 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 needs to be strengthened to capture and resolve discrepancies in work hours. During the monthly Q5I reviews, we found multiple discrepancies from the data received from DCAS showing that the customer was not employed during the sample month or fiscal year; but hours were reported in Q5i. When OPM conducts their review of DCAS hours, and identifies income and hour differences, the DPO is informed and/or the Office of Work Opportunity (OWO) requests their assistance with resolving the discrepancy. While this was a temporary fix for the problem, however, a permanent solution would require a multi-faceted approach: (1) Training (re-training) all DPO SSR on the DCAS screens which require action to confirm employment. This means that the DPO should dedicate resources to provide adequate training to SSRs involved in updating customers' employment information in DCAS. While this would be a

Finding Number	Program Name & ALN	Type of Finding	Current Status
			short-term solution it will go a long way to resolving some of the discrepancies in reported work hours that are being transmitted to Q5i. (2) Requiring DICM to enhance DCAS to tie the income evidence in the income support case to the employment evidence in the person record to allow the employment hours to end date once the income evidence is end dated. Her suggestion is to have Brian initiate the meetings between DCWET, DPO, and DICM. This would be automating the process by connecting the 2- step process into one task. This would be a permanent solution to curbing stale and unsubstantiated hours from migrating to Q5i. (3) Continuing to randomly select and review a sample of 40 cases from Q5i each month. OPM monitors will randomly generate 40 sample cases from Q5i, review them and if they find any discrepancies would refer them to either OWO, DPO, or TEP Providers for resolution. (4) Continuing 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. OPM will continue to ensure that all customers' participation documents are uploaded in Fileshare during each bi-weekly audit cycle. **Partially Corrected:** Start date: September 30, 2024 Estimated completion date: March 31, 2025

Finding Number	Program Name & ALN	Type of Finding	Current Status
2022-013 *Prior Year Finding: 2021-016* **DHS/ESA**	**US Dept. of HHS** Temporary Assistance for Needy Families (TANF) 93.558	Special Tests and Provisions – Income Eligibility and Verification System	**Status:** Finding repeated in the current year (2023-023). **Reason for Recurrence:** The DCAS System is currently configured to receive Title II benefit information via the SSA BENDEX periodic data match process. However, the Title II benefit information is shared with DCAS only when the benefit information with the SSA changes. In the scenario where a TANF benefit is certified on a new application, the BENDEX PDM process will not provide the Title II benefit information to DCAS. Hence, we have seen evidence of the data matches not happening up until the point when the benefit information recorded with SSA has changed. The SSA SolQi interface does provide a customer's Title II and Title XVI benefit information at the time of the initial application; however, this interface in DCAS is configured as a verification interface. In other words, if the customer has reported income from the Social Security Administration, then the DCAS System uses the data match with the SolQi interface to verify the information reported. If verification is outstanding on the reported benefit from the SSA, and the information received from SolQi matches, then the DCAS system is configured to resolve the verification systematically. Hence, there has been evidence of the record received via SolQi. However, the record was not used to update the internal evidence, which is used by the eligibility rules. DHCF DCAS teams are tracking system enhancements, logged in internal

Finding Number	Program Name & ALN	Type of Finding	Current Status
			JIRA tickets – DSMRA-1935 (formerly DSM-3185) and DSMRA-1933 (formerly DSM-3186) to enhance DCAS' interface with SolQi to leverage the interface at initial application and during the recertification process to ensure that the DCAS System has the most up to date income information from SSA to determine eligibility. These tickets are currently scoped for the FNS-AWL-CAP-5 releases planned for FY24. **FY 2023/2024 Corrective Action Plan:** These case numbers will have tickets entered and a root cause investigation will be conducted. A solution will be developed based on the results of the investigation and the solution will be implemented. **Partially Corrected:** Start date: September 2022 Estimated completion date: March 2025
2022-014 *Prior Year Finding: N/A* **DOEE**	**US Dept. of HHS** Low Income Home Energy Assistance 93.568	Eligibility	**Status:** The condition in prior year finding related to an error in the program database system was corrected in fiscal year 2023. The finding related to the review of all individual's application and performance of secondary reviews is partially corrected. The lack of documentation of performance of secondary reviews of a minimum of 25% of all applications each fiscal year was repeated in current year (2023-025). **Reason for Recurrence:** The agency was unable to document a minimum of 25% of secondary reviews of all applications completed due to a lack of staff capacity. During fiscal year 2023, there were several

Finding Number	Program Name & ALN	Type of Finding	Current Status
			staff vacancies that have since been filled. **FY 2023/2024 Corrective Action Plan:** DOEE personnel perform initial reviews of individual applications before, during, and after certification. Supervisory level reviews of 5 applications are performed per processor per month, which is documented in the Operations Manual. On a semi-annual basis, program personnel will conduct an inventory of applications to ensure a 25% threshold of secondary reviews is being met. Additionally, DOEE will conduct and require staff participation in system demonstration and refresher trainings in order to strengthen existing policies and procedures. **Partially Corrected:** Start date: June 2023 Estimated completion date: September 30, 2024
2022-015 *Prior Year Finding: N/A* **DOEE**	**US Dept. of HHS** Low Income Home Energy Assistance 93.568	Matching, Level of Effort, Earmarking	**Status:** Finding repeated in the current year (2023-026). **Reason for Recurrence:** Prior year finding was identified during current audit period. Corrective action was implemented during current audit fiscal year. **FY 2023/2024 Corrective Action Plan:** On a quarterly basis, an Office of the Chief Financial Officer Accountant will prepare an earmarking report that will be reviewed and approved by the Government Services Cluster Controller, the Agency Fiscal Officer for DOEE, and the Associate Director for the Utility Affordability Administration. Each reviewer will

Finding Number	Program Name & ALN	Type of Finding	Current Status
			sign and date the report, documenting their review. **Partially Corrected:** Start date: March 2023 Estimated completion date: September 30, 2024
2022-016 *Prior Year Finding: N/A* **CFSA**	**US Dept. of HHS** Foster Care - Title IV-E 93.658	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	**Status:** Finding repeated in the current year (2023-027). **Reason for Recurrence:** CFSA did not have proper internal controls and policies and procedures in place to ensure that authorization forms evidencing the preapproval of overtime were maintained. **FY 2023/2024 Corrective Action Plan:** In August 2023, the agency management delivered Agency-wide training to all managers and employees on uniform standards for requesting and pre-approving/approving overtime work requests in the DC PeopleSoft system. For fiscal year 2023, the payroll overtime approval deficiencies pertained to pay periods that pre-dated CFSA's corrective action on this same issue as reported in the fiscal year 2022 Single Audit. Corrective action on this issue had already been taken, effective August 31, 2023. **Partially Corrected:** Start date: August 31, 2023 Estimated completion date: September 30, 2024
2022-017 *Prior Year Finding: 2021-018*	**US Dept. of HHS** Foster Care - Title IV-E	Eligibility	**Status:** Finding repeated in the current year (2023-028).

Finding Number	Program Name & ALN	Type of Finding	Current Status
CFSA	93.658		**Reason for Recurrence:** CFSA does not have adequate controls in place to ensure that the required eligibility documentation is maintained to evidence compliance with eligibility requirements. **FY 2023/2024 Corrective Action Plan:** Corrective action for the household composition issue will also occur in the development of the permanent CCWIS system, Standing Together Against Abuse and Neglect in the District (STAAND), wherein foster parents will interact with the system directly and provide household composition information during each licensure cycle. In the meantime, starting immediately, CFSA licensing workers will sign and date checklists during each licensure cycle until STAAND has been fully implemented. CFSA will submit adjusting claims for questioned costs following HHS review of this finding. **Partially Corrected:** Start date: Immediate Interim corrective action will occur by July 15, 2024. Estimated completion date: STAAND-centered corrective action will be completed on September 30, 2025.
2022-018 *Prior Year Finding: N/A* **CFSA**	**US Dept. of HHS** Foster Care - Title IV-E 93.658	Reporting	Corrected.
2022-019 *Prior Year Finding: N/A* **DHS**	**US Dept. of HHS** Medicaid Cluster 93.775, 93.777, 93.778	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Corrected.
2022-020	**US Dept. of HHS**	Eligibility	**Status:**

Finding Number	Program Name & ALN	Type of Finding	Current Status
Prior Year Finding: 2021-020 **DHCF/DHS/ESA**	Medicaid Cluster 93.775, 93.777, 93.778		Finding repeated in the current year (2023-032). **Reason for Recurrence:** Issue recurrence is primarily attributable to continued untimely action by the case workers (i.e., cases not fully processed within the 45-day threshold). The District will take corrective actions, outlined below, to address ongoing noncompliance. **FY 2023/2024 Corrective Action Plan:** As a corrective action, ESA will provide refresher training and reinforce oversight controls to ensure caseworkers and supervisors are processing applications within federally required timeframes. **Partially Corrected:** Start date: October 1, 2023 Estimated completion date: September 30, 2024
2022-021 *Prior Year Finding: N/A* **DHCF**	**US Dept. of HHS** Medicaid Cluster 93.775, 93.777, 93.778	Special Tests and Provisions – Utilization Control and Program Integrity	Corrected.
2022-022 *Prior Year Finding: 2021-021* **DC Health**	**US Dept. of HHS** HIV Emergency Relief Project Grants 93.914	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Corrected.
2022-023 *Prior Year Finding: 2021-023* **HSEMA**	**US Dept. of Homeland Security FEMA** Public Assistance - Presidentially Declared Disaster 97.036	Reporting	**Status:** Corrective action plan is still in process. **Reason for Recurrence:** The final missing Unique Entity Identifier (UEI) for the Office of Contracts and Procurement (OCP)

Finding Number	Program Name & ALN	Type of Finding	Current Status
			was received in April 2024. That was the missing element that prevented prior FFATA filing efforts. **FY 2023/2024 Corrective Action Plan:** Now that HSEMA has OCP's UEI, the agency is beginning the effort to catch up on the backlog of prior filings. Anticipated completion by September 30, 2024, unless the FSRS site experiences any additional problems. **Partially Corrected:** Start date: July 2024 Estimated completion date: September 30, 2024
2022-024 *Prior Year Finding: N/A* **OCFO**	**Various** Various	Data Collection Form and Single Audit Reporting Package	Corrected.

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
50	2023-001	Tania Mortensen, Chief Operating Officer Marlene Akas, Human Resources Officer	July 1, 2024	The Department of Human Services (DHS) concurs with the finding. DHS will ensure that managers memorialize leave and overtime requests in writing in a manner that is best suited for the operational needs of the Department/Unit.
53	2023-002	Hayden Bernard, Agency Fiscal Officer, DHS	Completed on January 1, 2024	The Department of Human Services (DHS) concurs with the finding. DHS Budget and Accounting staff will meet on a quarterly basis to review and walk through the SNAP source and supporting documentation for the required match to ensure the match is reported accurately on the SF-425. The Accounting and Budget team has revised the supporting documents used to calculate the SNAP matching, level of effort and earmarking. These documents have been linked within one file to ensure all changes made to the supporting documents roll to the appropriate lines on the source document to ensure match calculation are accurate and verifiable. This document is reviewed by the Accounting and Budget team prior to populating the SF-425 in the Food Program Reporting System (FPRS). This process was implemented during the first quarter of FY2024.

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
55	2023-003	Stephanie Bloch-Newman, Deputy Administrator for Innovation & Change Management	September 30, 2025	The Department of Human Services (DHS) and Department of Health Care Finance (DHCF) DC Access System (DCAS) Program Management Administration team agree with the findings. For the fifteen (15) findings, DHS/ESA has identified the description of the deficiencies, examined the magnitude and geographic extent of the deficiencies, identified the actions completed to eliminate the deficiencies. The District will focus on efforts that will create the maximum impact, which includes creating new options for collaboration, streamlining current communication, and introducing cross-functional prioritization. These strategies will help the District move projects toward completion and are rooted in continuous quality improvement. To guide its strategic efforts and track its impact, DHS has outlined the following four phases of corrective action plans to be taken to ensure the deficiencies will be eliminated: • Review and Prioritization, • Design and Development, • Implementation, and • Monitor and Evaluation. Each phase has several process steps including a completion document that signals the permission to move to the next phase. The detailed process steps are documented under DHS' Consolidated Semi-Annual SNAP Advance Warning Letter Corrective Action Plan and FFY2024 Quality Control Corrective Action Plan reports dated April 2024. The corrective action plan is facilitated by the Quality Improvement Program and since implementing this process in January 2021, the District has identified root causes for

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				errors and gaps in internal auditing and evaluation processes. Therefore, the flow of the semi-annual corrective action plans reflects the District's commitment to a collaborative corrective action plan - expanding the data analysis section to include data and analysis of internal methods, a complete summary of each phase completed, and a timeline for upcoming phase/project completion.
59	2023-004	Valencia Gregory, Program Analyst, OCFO/OFT	September 30, 2024	The Office of the Chief Financial Officer/Office of Finance and Treasury (OCFO/OFT) for Department of Human Services (DHS) concurs with this finding. Strict procedures and practices are in place to ensure contract compliance. OFT manages quarterly audit reviews of UPO practices to ensure proper handling of DHS referral forms and intake documents up-holds to policy and procedures governed in order to mitigate the errors. OFT will continue this practice with UPO EBT Card Distribution sites to secure the EBT cards and document reconciliation. All Intake Procedures and Processes found in the EBT Manual are followed thoroughly by all employees. As practice, UPO will continue to enforce the progressive disciplinary process for errors or omissions identified during daily operations.
61	2023-005	Clara Ann McLaughlin, Chief – Office of Grants Management	September 30, 2024	The District Department of Health (DC Health) concurs with the finding. As part of the system of internal controls, the Deputy Director for Operations (DDO), manager and supervisor will review the 485 and position funding reports on a quarterly basis. This will ensure that an employee's time is recorded and documented per the funding source and will allow for the correction of any variance between what was budgeted, and the actual time worked. The DDO will sign off on the supervisors' time and effort certifications that find an exception in paid time to budget and actual

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				time worked. DC Health will also increase management training on the review of employee assignments and changes in those assignments to allowable costs. We will revise the section of the SOP 430 (Time and Effort Certification) to increase the frequency of 485 review.
63	2023-006	Sara Beckwith, Bureau Chief, Nutrition and Physical Fitness Bureau	September 30, 2024	The District Department of Health (DC Health) concurs with the finding. <u>Policy and Procedure:</u> DC WIC will draft an internal policy and procedure as part of the program's statewide Policy and Procedure manual, outlining the standard operating process to review and approve annual rebates from a vendor. DC WIC will train key staff at DC Health including program and financial staff on the new policy and procedure. <u>Supporting Documentation:</u> DC Health and a service provider have agreed via email to the following annual process. 1) The service provider emails cover letter to DC WIC contacts to review rebate dollar amount and direct deposit account number. 2) DC WIC replies confirming or correcting information provided. 3) The service provider deposits annual rebate into DC Health account.
65	2023-007	Akua Odi Boateng, WIC State Director	December 30, 2024	The District Department of Health (DC Health) concurs with the finding. <u>Management Evaluations to Determine Use of COVID Self Declared by Local Agency Staff:</u> The DC WIC State agency will conduct a statewide management assessment exercise to evaluate at least 8 WIC clinics in DC across all 4 local agencies in June 2024 to evaluate adherence to WIC Program regulations, policies and procedure. The areas to be evaluated will include certification and eligibility determination

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				practices by clinic staff in determining income eligibility. Training for all DC WIC Staff by September 30, 2024: As part of staff development and quality assurance, the DC State Agency will conduct a statewide training for all WIC clinic staff to reinforce the steps in determining and documenting the household income of WIC program applicants. Development to Remove the Option to Use COVID Self Declared in HANDS Management Information System: The DC WIC Program is part of a consortium of seven (7) states using the same software. All system changes that require software development will require the consent of all consortium members. DC Will make a request for the option to remove "COVID Self Declared" from the system. The agency hopes this can be done by the end of December 2024, however, there are other developmental changes ongoing that may push the timeline further.
67	2023-008	Lesley Edmond, DHCD Housing Compliance Officer	June 28, 2024	The Department of Housing and Community Development (DHCD) concurs with the conditions and recommendations of this finding. DHCD will input data into Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) for all Community Development Block Grants Section 108 Loan Guarantees program subawards.
69	2023-009	Shilonda Wiggins, Agency Fiscal Officer	September 30, 2024	The Department of Employment Services (DOES) concurs to this finding. Management is committed to closely monitoring the PNG clearing account and implementing timely adjustments at the source as necessary. We will also evaluate and enhance internal controls pertaining to subledgers and the General Ledger (GL). Regular reconciliations, reviews, and

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				adjustments will be conducted to ensure alignment between subledger and General Ledger amounts, and to maintain consistency between SEFA amounts and Federal reports. The fiscal year 2023 SEFA has been revised to accurately reflect federal expenditures, and management will ensure ongoing compliance with established controls to ensure the fair presentation of SEFA data moving forward.
71	2023-010	Noah Abraham, Interim FSA Administrator, DC Department of Human Services	September 30, 2024	The Department of Human Services (DHS) agrees with the findings. To address any documentation gaps, DHS introduced new Standard Operating Procedures (SOPs) for Family Rehousing and Stabilization Program (FRSP) in fiscal year 2023. The new SOP implements stricter internal control procedures, regular audits, and streamlining the eligibility determination process. The majority of findings were for participants enrolled into FRSP before the new SOPs took effect. DHS will continue execution of the stricter internal controls and audits, to ensure there are no documentation gaps moving forward.
74	2023-011	Barbara Roberson, Accounting Officer	September 30, 2024	The Department of Human Services (DHS) OCFO concurs with the finding. Expenditures were inadvertently categorized to the incorrect fund. Moving forward, a meeting will be scheduled with the HSSC Comptroller, the Accounting Officer, the AFO and the Budget Staff for a detailed review and walk through of the SEFA to confirm the expenditures are correctly categorized by fund and grant, and expenditures reconcile to reports from the financial system.
76	2023-012	Lesley Edmond, DHCD Housing Compliance Officer	This will be incorporated into the revised monitoring plan	The Department of Housing and Community Development (DHCD) concurs with the conditions and recommendations of this finding.

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			on July 28, 2024.	DHCD will create a compliance plan to validate the review of applicant's eligibility. In January 2024, DHCD updated the Document Checklist to strengthen the program's eligibility determination and review. Beginning in April 2024, DHCD reviewed the eligibility of applicants before payments were disbursed.
77	2023-013	Lesley Edmond, DHCD Housing Compliance Officer	July 5, 2024 for submission of finalized reports to subrecipients; and July 28, 2024 to develop a revised monitoring plan for fiscal year 2024.	The Department of Housing and Community Development (DHCD) concurs with the conditions and recommendations of this finding. DHCD will create a subrecipient monitoring plan and submit final reports to all Homeowner Assistance Fund subrecipients promptly.
79	2023-014	Adran Reid, Agency Fiscal Officer Lauren Maxwell, HR Director; and Tiehdi Johnson, Financial Manager	September 30, 2024 Expecting time reporting codes (TRC) report by the end of July 31, 2024	The Department of Behavioral Health (DBH) and Department of Energy and Environment (DOEE) concur with the findings. DBH will perform monthly review of personnel services expenditures and reclass unallowable cost when applicable. DOEE will set biweekly reminder to employees to keep combo code field blank for various leave time reporting codes. Also, the agency will request OPRS to produce monthly TRC report for further review by DOEE managers approving time.
81	2023-015	Lisa Mae Crawford,	September 30, 2024	The Department of Energy and Environment (DOEE), Office of Neighborhood Safety and Engagement (ONSE) and various other District agencies agree with the conditions and recommendations of this finding. <u>DOEE:</u> The agency will add a section regarding a subrecipient's prior year audit report to the

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		Associate Director, Residential Services Division, DOEE Yasha Williams, Chief Operating Officer, ONSE Various District Cluster Controllers	 September 30, 2024 March 1, 2025	risk analysis conducted by program staff. For any prior year audit findings, the agency will request a copy of the subrecipient's corrective action plan. <u>ONSE:</u> The agency will conduct and review, on a monthly and quarterly basis, site visits/reports and will follow up with subrecipients to submit reports on a timely basis. <u>Various Other District Agencies:</u> The agencies will review the details of subrecipients amount generated from the system and perform a vendor or subrecipient analysis to ensure accuracy of amounts to be reported in SEFA.
83	2023-016	Cyrus Verrani, Chief of Data and Technology	September 30, 2025	The District of Columbia Public Schools (DCPS) agrees with the conditions and recommendations of this finding. Starting October 1, 2024, DCPS will conduct a districtwide physical inventory of assets and the results reconciled with the existing records at least once a year per the DCPS Technology Asset Management Policy.
85	2023-017	Keith Fletcher, Agency Fiscal Officer, OSSE Crosby Boyd, Controller, Education Cluster	February 1, 2025	The Office of the State Superintendent (OSSE) agrees with the conditions and recommendations of this finding. The OSSE corrective action plan includes the following: • The OCFO budget team will ensure that every budgeted federal award has a corresponding equivalent Federal Notice of Grant Award (NOGA). • Grant reconciliations done to determine carryover balances and subsequent budget modifications will incorporate cash as well as accrued expenditures.

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				• Quarterly financial reviews will be conducted to properly review and support expenditures. • During the year-end close process, the accounting team will compare total awarded amount and total expenditures.
87	2023-018	Carol D'Avilar-Etkins, Program Officer	October 2024	The Office of State Superintendent of Education (OSSE) concurs with the auditor's finding and recommendations. OSSE will further strengthen its internal controls for its FFATA reporting process to enhance operational efficiency and accuracy by increasing the frequency and rigor of agency review and checks on the collection and submission.
89	2023-019	Tania Mortensen, Chief Operating Officer Marlene Akas, Human Resources Officer	July 1, 2024	The Department of Human Services (DHS) concurs with the finding. DHS will comply with current District Personnel Issuance No. 2021-07 which requires that overtime must be officially ordered and approved in advance. Agency heads and their designees are authorized to order and approve overtime worked provided the agency has sufficient funding available. DHS will ensure that the appropriate agency designees both authorized and approve overtime in writing in advance of a Department/Unit working overtime hours. DHS employees will not be required to submit a form in advance of working overtime consistent with current District policies. Additionally, DHS will ensure that managers memorialize leave requests in writing in a manner that is best suited for the operational needs of the Department/Unit.
92	2023-020	Francine Miller, Deputy Administrator, DHS/ESA	September 30, 2024	Department of Human Services (DHS)/Economic Security Administration (ESA) concur with the findings. DHS will re-issue a memorandum related to the Fleeing Felons Policy to all staff. To

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				include verbiage related to 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 and 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.
94	2023-021	Hayden Bernard, Agency Fiscal Officer, DHS	July 1, 2024	The Department of Human Services (DHS) concurs with the findings. DHS Budget and Accounting staff will meet on a quarterly basis to review and walk through the ACF-196R and ACF-196P reports and the backup supporting documentation, to ensure the expenditure reported reconciles with the expenditures on the supporting documentation. A copy of the TANF MOE schedule and the submitted ACF-204 reports will be provided to the program staff. Budget and accounting staff will schedule a meeting with the program staff responsible for completing and submitting the ACF-204 reports to review and ensure the expenditures reported on reconciles with the expenditures on the backup supporting documentation.
97	2023-022	Christian Okonkwo, Program Manager, Office of Performance Monitoring, DHS/ESA	DICM will create a Jira ticket to enhance DCAS to tie the income evidence in the income support case to the employment evidence in the person record to allow the	The Department of Human Services (DHS) agrees with the findings. Economic Security Administration (ESA) agrees with the documentation issue, which is compounded by the lack of interface between the reporting data systems. This requires collaboration efforts between multiple units within ESA that includes the Division of Customer Workforce Employment & Training (DCWET), the Department of Program Operations (DPO), and the Division of Innovation and Change

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			employment hours to end date once the income evidence is end dated. This process will take four (4) months, September 30, 2024, to complete. DPO will train (retrain) all DPO SSR on the DCAS screens which require action to confirm employment. The training will last up to six (6) months, March 30, 2025.	Management (DICM). ESA needs to enhance DCAS to tie the income evidence in the income support case to the employment evidence in the person record to allow the employment hours to end date once the income evidence is end dated. 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 needs to be strengthened to capture and resolve discrepancies in work hours. During the monthly Q5I reviews, we found multiple discrepancies from the data received from DCAS showing that the customer was not employed during the sample month or fiscal year; but hours were reported in Q5i. When OPM conducts their review of DCAS hours, and identifies income and hour differences, the DPO is informed and/or the Office of Work Opportunity (OWO) requests their assistance with resolving the discrepancy. While this was a temporary fix for the problem, however, a permanent solution would require a multi-faceted approach: (1) Training (re-training) all DPO SSR on the DCAS screens which require action to confirm employment. This means that the DPO should dedicate resources to provide adequate training to SSRs involved in updating customers' employment information in DCAS. While this would be a short-term solution it will go a long way to resolving some of the discrepancies in reported work hours that are being transmitted to Q5i. (2) Requiring DICM to enhance DCAS to tie the income evidence in the income support case to the employment evidence in the person record to allow the employment hours to end date once the income evidence is end

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				dated. Her suggestion is to have Brian initiate the meetings between DCWET, DPO, and DICM. This would be automating the process by connecting the 2- step process into one task. This would be a permanent solution to curbing stale and unsubstantiated hours from migrating to Q5i. (3) Continuing to randomly select and review a sample of 40 cases from Q5i each month. OPM monitors will randomly generate 40 sample cases from Q5i, review them and if they find any discrepancies would refer them to either OWO, DPO, or TEP Providers for resolution. (4) Continuing 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. OPM will continue to ensure that all customers' participation documents are uploaded in Fileshare during each bi-weekly audit cycle.
101	2023-023	Stephanie Bloch-Newman, Deputy Administrator for Innovation & Change Management	September 30, 2025	The Department of Human Services (DHS) agrees with the finding in this report. These case numbers will have tickets entered and a root cause investigation will be conducted. A solution will be developed based on the results of the investigation and the solution will be implemented.
103	2023-024	Ann Pierre, Deputy Administrator, Division of Customer Workforce Employment & Training (DCWET)	September 30, 2024	The Department of Human Services (DHS) agrees with the finding noting that appropriate actions were taken to approve the case, however, the reviewing supervisor failed to sign the document after conducting the supervisory audit. The corrective action plan developed for the Child Care Services Division (CCSD) is to conduct refresher training with the CCSD supervisory team on the requirement for the Supervisor reviewing the case file to

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				double-check the Internal Audit Form to ensure that it is completed in its entirety and includes the supervisor's signature and date of review. The internal control will now require the supervisor to forward the Internal Audit Form to the CCSD Section Chief who will conduct a second-level review to ensure the form is completed and can be filed.
105	2023-025	Danielle Wright, Deputy Director	September 30, 2024	The Department of Energy and Environment (DOEE) agrees with the conditions and recommendations of this finding. DOEE personnel perform initial reviews of individual applications before, during, and after certification. Supervisory level reviews of 5 applications are performed per processor per month, which is documented in the Operations Manual. On a semi-annual basis, program personnel will conduct an inventory of applications to ensure a 25% threshold of secondary reviews is being met. Additionally, DOEE will conduct and require staff participation in system demonstration and refresher trainings in order to strengthen existing policies and procedures.
107	2023-026	Lazaro Dela Cruz, Agency Fiscal Officer	September 30, 2024	The Department of Energy and Environment (DOEE) agrees with the conditions and recommendations of this finding. On a quarterly basis, an Office of the Chief Financial Officer Accountant will prepare an earmarking report that will be reviewed and approved by the Government Services Cluster Controller, the Agency Fiscal Officer for DOEE, and the Associate Director for the Utility Affordability Administration. Each reviewer will sign and date the report, documenting their review.
109	2023-027	James J. Murphy, Director, Business Services Administration	September 30, 2024	The Child and Family Services Agency (CFSA) concurs with the finding. The issues related to pre-approval of overtime for the three employees in question pertained to pay periods that pre-

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				dated CFSA's corrective action on this same issue that resulted from the fiscal year 2022 Single Audit. Corrective action on this issue, therefore, has already been taken. Regarding supervisory social worker validation of RMS responses, by September 30, 2024, the Business Services Administration will schedule supervisor trainings regarding the validation process and will publish performance statistics to the clinical management team to enhance validation response rates and accountability.
111	2023-028	James J. Murphy, Director, Business Services Administration	September 30, 2025 (with interim corrective action beginning immediately).	The Child and Family Services Agency (CFSA) concurs with the findings. Corrective action for the licensing issue will be addressed in the development of the permanent CCWIS system, Standing Together Against Abuse and Neglect in the District (STAAND), wherein official foster care provider license certificates will be available for download on demand. STAAND is currently in development with expected completion in late 2025. Corrective action for the household composition issue will also occur in the development of the STAAND system, wherein foster parents will interact with the system directly and provide household composition information during each licensure cycle. In the meantime, starting immediately, CFSA licensing workers will sign and date checklists during each licensure cycle until STAAND has been fully implemented. CFSA will submit adjusting claims for questioned costs following HHS review of this finding.
113	2023-029	James J. Murphy, Director, Business Services Administration	September 30, 2024	The Child and Family Services Agency (CFSA) concurs with the findings. The Business Services Administration will install correspondence protocols whereby the invoicing/cost reporting team will acknowledge the review and acceptance of

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				quarterly cost reports from the provider community.
115	2023-030	Melisa Byrd, Senior Deputy Director and Medicaid Director	June 18, 2024	The Economic Security Administration (ESA) concurs with this finding. As a corrective action, ESA will provide refresher training and reinforce oversight controls to ensure caseworkers and supervisors are processing applications within federally required timeframes.
117	2023-031	Melisa Byrd, Senior Deputy Director and Medicaid Director	November 30, 2024	The Department of Health Care Finance (DHCF) agrees with the finding. The drug rebate vendor's IT staff will test the calculation to see if there would have been interest calculated or if there is a system glitch that requires further attention. If additional interest should be billed for this invoice, the vendor will add the interest that should have been billed. Currently, the drug rebate vendor calculates interest every Tuesday. The system is also calibrated to calculate interest on invoices that were paid in full that had outstanding balances based on the postmark date applied in the system.
119	2023-032	Melisa Byrd, Senior Deputy Director and Medicaid Director	June 18, 2024	The Economic Security Administration (ESA) concurs with this finding. As a corrective action, ESA will provide refresher training and reinforce oversight controls to ensure caseworkers and supervisors are processing applications within federally required timeframes.
121	2023-033	Adran Reid, DBH Agency Fiscal Officer	July 1, 2024	The Department of Behavioral Health (DBH) concurs with the finding. The Accounting Supervisor will require additional documentation upon the presentation of requests for reimbursement for all federal grants prior to submitting the request in the federal system. The accountant will be required to submit supporting documentation reflecting the

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				summary and detailed personal and non-personal service expenditures.
123	2023-034	Adran Reid, DBH Agency Fiscal Officer	July 1, 2024	The Department of Behavioral Health (DBH) concurs with the finding. The Accounting Supervisor will require additional documentation upon the presentation of a draw request for all federal grants prior to submitting the request in the federal system. The accountant will be required to submit a report reflecting summary and detailed reports for all draw requests. This report will include detailed payroll information as well as confirmation that all non-personal services expenditures have been disbursed.
125	2023-035	*FAPIIS and FFATA:* Renee Evans Jackman, Director of Grants Management *FFR (SF-425) and SEFA:* Barbara Roberson, HSSC Accounting Officer *PPR:* Sharon Hunt, State Opioid Treatment Authority	Grants Management System is due to be implemented on January 1, 2025.	The Department of Behavioral Health (DBH) agrees with the findings. The 425 reports will be reviewed by both the Accounting Supervisor and the Accounting Officer prior to entering in the Payment and Management System (PMS) and will appropriately be signed by either one of the two. Documentation from PMS will provide a history of the approval flow. Accountants will not have the authority to certify the reports in PMS. The HSSC Comptroller, the Accounting Manager, the AFO and the Budget Staff will perform a detailed review and walk through of the SEFA to confirm the expenditures are correctly categorized by fund and grant, and appropriately identify expenditures for subrecipients, if applicable. Additionally, DBH is working with OCP (Office of Contracting and Procurement), to attach to DC Health's contract to implement a grants management system that is on the Salesforce platform. The system will automate workflow and enable "alerts" to notify users when reports are due. If the notification is not acted on, the system will automatically escalate the alert to senior management. In the interim, DBH

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				is working through the Districts Grants Management Advisory Board to identify DIFS reports (e.g., DIFS report for FFATA, Subrecipient Grant Report R071). To note, all programmatic data that was used for the PPR was available to the auditors. The supporting documentation for the chart that included spending for administrative and data costs had not been saved, which was the source of the finding.
129	2023-036	*Eligibility of Subrecipients:* Anthony Baffour, Director, Fiscal Services *Earmarking Requirements for Subrecipients:* Sharon Hunt, State Opioid Treatment Authority and Anthony Baffour, Director, Fiscal Services *Monitoring of Subrecipients:* Sharon Hunt, State Opioid Treatment Authority and Anthony Baffour, Director, Fiscal Services	*Staffing Training:* August 1, 2024 *Grants Management System:* January 1, 2025	The Department of Behavioral Health (DBH) agrees with the findings. *Eligibility of Subrecipients:* Training will take place for Fiscal Services Staff to ensure that screening for eligibility for the program takes place. The requirement for screening will be added as a required data element so screening can be monitored in the grants management system. *Earmarking Requirements for Subrecipients:* ICR will be set up based on allowable costs from the NOA in grants management system. Training will be conducted for Fiscal and Program Monitors so that they are aware of how ICR is determined and calculated. *Monitoring of Subrecipients:* DBH will conduct training to ensure that Fiscal and Program Monitors understand the requirements of on-going documentation to identify risk and compliance to the program. DBH will have the monitoring form created in the new grants management system so that failure to complete the documentation will trigger a system alert with an escalation process to ensure compliance.
131	2023-037	*PeopleSoft Set-up:* Adran Reid, DBH Agency Fiscal Officer and Michael Neff, DBH Chief	*PeopleSoft Set-up:* October 1, 2024	The Department of Behavioral Health (DBH) agrees with the findings. DBH will work to ensure that the time management/payroll system accurately shows where an employee's cost is being charged. An employee was not charged to

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		Operating Officer *Letter of Temporary Detail:* Sharon Hunt, State Opioid Treatment Authority *Grants Management System Configuration*: Michael Neff, DBH Chief Operating Officer	*Training on Letter of Temporary Detail:* August 1, 2024 *Grants Management System, Uploading Documents to Grant File:* January 1, 2025	the grant even though they were noted as key personnel (100% to be charged to the grant). DBH will work with the OCFO to make sure Peoplesoft can assign attributes that can be reported to show that they were charged to the grant. In addition, DBH will review with program staff the process to have a "Letter of Temporary Detail" noting when an employee is assigned to work on the grant so that their time can be charged to the grant. DBH will have the grants management system configured so that the PDF of the Letter of Temporary Detail can be attached to the grant file.